

San Mateo County Community College District

2003-04 Mid-Year Budget Report



College of San Mateo



Cañada College



Skyline College

San Mateo County
Community College District

2003-04 Mid-Year Budget Report

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**San Mateo County Community College District
2003-2004 Mid-Year Budget Report**

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2003-04 MID-YEAR BUDGET REPORT

The Mid-Year Budget Report provides information about the status of the District's Unrestricted General Fund, as well as summary information about other District funds. It also provides an overview of the Governor's January budget proposal for 2004-05.

STATE BUDGET SUMMARY

The State Budget for 2003-04 was enacted in August under the shadow of an impending gubernatorial recall election, knowledge of an ongoing structural budget deficit of approximately \$10 billion, and speculation about potential mid-year budget reductions. While community colleges experienced a sense of relief that the magnitude of the 2003-04 reduction was reduced from \$530 million in Gray Davis' January budget proposal to \$87 million in the Final Budget, there was a tremendous lack of certainty and specificity about the future.

A clear sign that Californians desired significant change in the leadership of the State was delivered in October when Arnold Schwarzenegger was elected to replace Gray Davis as Governor. The uncertainty looming among community colleges about the future of the system's funding continued to exist. Although in his election campaign the new Governor indicated

strong support for education, the specifics regarding his support for community colleges was unclear.

With a revised \$14 billion estimated operating deficit for 2004-05 and accumulated debt of more than \$22 billion, it seemed likely that most State agencies, including community colleges, would face significant reductions despite indications of economic recovery in California. State revenues exceed the 2003-04 Budget Act estimate by \$1.7 billion, but the sharp rise in expenditures during the last five years continues to contribute significantly to the ongoing fiscal crisis.

In December, the Governor proposed and received support from the Legislature for an economic recovery plan containing the following key elements:

1. **Proposition 57** – To be placed before the voters on the March 2 ballot, this proposition proposes a \$15 billion economic recovery bond to refinance a portion of the \$22 billion deficit. This bond essentially replaces a \$10.7 billion recovery bond, currently under court challenge, that was approved as part of the 2003-04 Budget Act.

2. **Proposition 58** – Also slated for the March ballot, this proposition calls for a Constitutional Amendment requiring balanced budgets and the gradual building of a "rainy day" reserve fund. Propositions 57 and 58 are double joined and both must pass for either to become law.

3. The Governor proposes a budget plan for 2004-05 that would move the State toward structural balance.

4. The recovery plan proposes improvements in business that would help to revitalize the State's economy, such as Workers' Compensation reform.

Governor's 2004-05 Budget Proposal

On January 9, 2004, the Governor's position on community colleges was revealed in his budget proposal. Community colleges were relieved to learn that for 2003-04 there would be no mid-year reductions as had occurred in 2002-03. The Governor proposed increasing community college funding for 2004-05 by \$211 million (4.4% increase), thereby increasing the community college share of Proposition 98 from 9.51% in 2003-04 to 10.04% in 2004-05. Proposition 98 was a State constitutional amendment approved by the voters in 1988, which established minimum funding levels for K-12 and community colleges.

The Governor proposes to increase student enrollment fees from \$18 to \$26 per unit (a 44% increase) and to impose on baccalaureate and other advanced degree holders a \$50 per unit "differential fee" (a 178% increase from \$18 per unit). The fee increases come on the heels of a 65% increase in 2003-04 when fees were increased from \$11 to \$18 per unit, which resulted in a loss of 175,000 students systemwide. In his State of the State address held days before the budget was released, the Governor proposed to limit student fee increases to no more than 10% per year.

Unlike tuition fee increases for UC and CSU, which directly benefit the universities, community college fee increases simply reduce the State's apportionment burden. Community colleges do not actually receive additional revenues from the increased fees.

Despite the fee increase, the starting point that community colleges have been provided is improved from last year's Governor's Budget proposal, in which Gray Davis proposed to reduce community college funding by 10.6% (\$530 million) and increase enrollment fees 118% (\$11 to \$24 per unit).

The Governor's Budget Proposal cuts general fund support to the University of California by 6.9% and to California State Universities by 8.1%. It also provides for no enrollment growth. Fee increases are proposed to offset some of the UC and CSU funding cuts. The budget proposal is based on fee increases of 10% for undergraduate students, 40% for graduate students, and 20% for non-residents.

Following are additional details of the Governor's Budget Proposal as it relates to community colleges:

System Funding – The \$211 million proposed increase in funding includes \$120 million in Proposition 98 funds and \$91 million in new fee revenues. This increase is in addition to the \$200 million increase which is necessary to sustain the "deferral" of payments from June to July that was part of the 2003-04 Budget Act.

COLA – No COLA is provided in the community college budget proposal even though a

1.84% COLA is provided for the K-12 system. Since release of the budget proposal, the Governor's office has communicated that a 1.84% COLA was left out of the budget proposal for community colleges in error.

Growth – The proposed budget includes funded enrollment growth of 3% (\$125 million) to serve 32,000 additional students.

Equalization – The proposed budget includes \$80 million to begin to increase funding per FTES among low-funded districts. This funding is proposed to be ongoing. San Mateo County Community College District will be eligible for receiving an allocation; however, because the District is uniquely self-supporting, these funds will be provided from local property taxes rather than from the State.

Proposition 98 – “Rebasing” education funding (in lieu of total suspension) will reduce total K-14 funding by \$2 billion below the minimum funding level for 2004-05. By 2007-08 spending is estimated to be at the level that would have been required if no “rebasing” of the guarantee had taken place, but how quickly that restoration will take place is unknown. A refund to backfill for the suspension years is not being suggested. The “rebasing” agreement was reached with statewide education associations, but community colleges were not consulted.

“Folding in” – Several categorical programs, including Partnership for Excellence, Matriculation, Part-time Faculty Health Insurance, Part-time Faculty Compensation, Part-Time Faculty Office Hours, and a portion of

Telecommunications & Technology Infrastructure will be added to each district's base revenue limit. Adding categorical programs to the base revenue limit is not beneficial to this District. For the few self-supporting community college districts, the change transfers the burden of funding from the State to the local taxpayer. This topic is more thoroughly discussed on Page 4.

Categorical Consolidation – To return spending authority to local districts by removing expenditure restrictions formerly in place, several specially funded programs are proposed to be consolidated into a block grant. The programs include Extended Opportunities Programs & Services (EOPS), CARE, and Fund for Student Success, Scheduled Maintenance, Instructional Equipment, and the remaining balance of Telecommunications & Technology Infrastructure.

Financial Aid – The proposed budget preserves the funds provided in the 2003-04 Budget Act for financial aid services to students.

Redirection of Freshman from UC/CSU – Because of reductions at University of California and California State Universities, the budget assumes a 10% reduction of freshman admissions (approximately 8,000 students). The proposal provides incentives for these students to attend community colleges for their first two years as part of a new Dual Admissions Program. Successful completion of lower-division requirements at the community college would guarantee admission to CSU or UC, and enrollment fees will be waived during attendance at the community college.

Capital Outlay – The proposed budget includes \$618 million for new and previously approved capital outlay projects. Passage of Proposition 55 (School Facilities Bond) will provide \$920 million to community colleges. Of that amount, approximately \$40 million is proposed for San Mateo County Community College projects.

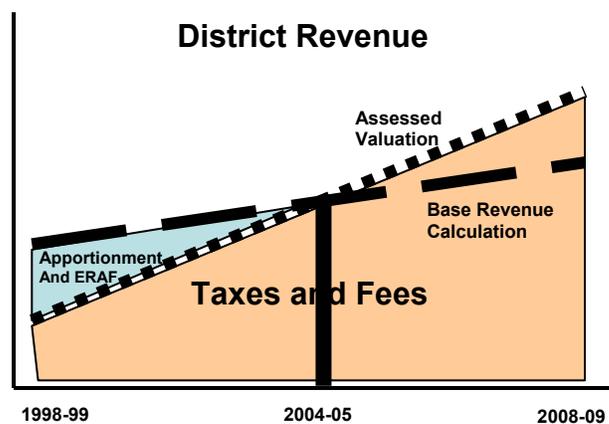
A chart comparing the 2004-05 Governor’s January Proposed Budget with the 2003-04 Final Budget can be found on Page 79.

SMCCCD 2004-05 BUDGET PLANNING

The District is currently self-supporting and will become a basic aid district when its property tax revenue and enrollment fee revenue exceed its base revenue limit. The District’s base revenue limit is currently met by a combination of student fees, property taxes, and ERAF (Educational Revenue Augmentation Fund) dollars. ERAF legislation allows a portion of local property tax allocated for counties, cities and other local agencies to be redirected to K-12 schools and community colleges within the county.

The graph which follows illustrates the District’s transition into basic aid status. The large dotted line represents the District’s base revenue calculation, and the small dotted line represents assessed valuation. As assessed valuation increases over the District’s base revenue calculation, the excess property tax revenue would

be considered extra for the purpose of augmenting the educational program of the District.



If the District’s revenue limit increases, as will be the case with the Governor’s proposal to “fold in” Partnership for Excellence and other categorically funded programs to base apportionments, the amount of ERAF funding needed to bridge the gap between the calculated revenue limit and local revenue (property taxes and student fees) would increase as well. The result would be a delay in attaining basic aid status for the District for several years and the use of local property taxes rather than previously provided special apportionments from the State. The District’s estimate of the amount of funds proposed to be folded into the base revenue limit, combined with proposed equalization funding exceeds \$7 million.

In the short-term, funding for the District may increase, but the long term effects could mean a potential loss of millions of dollars in future revenue. San Mateo County Community College District is the only district in the State that receives no State apportionment funding yet is not a basic aid district. Currently, four community

college districts in California are basic aid – Mira Costa, South Orange, Marin, and most recently, Sierra. Property tax and student fee revenue in these districts exceed their calculated revenue limit, and the difference is considered extra property tax revenue that is used to augment their educational program.

While the Governor’s budget proposal includes the “folding in” of 22 categorical programs for K-12 districts, the K-12 basic aid districts have been protected from losing local property taxes. The District Chancellor is leading an effort to persuade lawmakers to treat community colleges as they do K-12 self-supporting districts.

Until the San Mateo County Community College District is in basic aid status, enrollment growth will continue to be a significant factor in determining the District’s funding. In 2002-03, the District exceeded its enrollment funding cap by approximately 1,100 FTES. This means the District was funded up to its allowable base revenue cap, but it did not receive approximately \$4 million in funding for educating 1,100 full-time equivalent students.

In Fall 2003 the District experienced a decline in enrollment of approximately 2.5 percent; however, because of the prior year unfunded FTES, a small cushion still exists.

Projecting enrollment for 2004-05 is complicated by several factors:

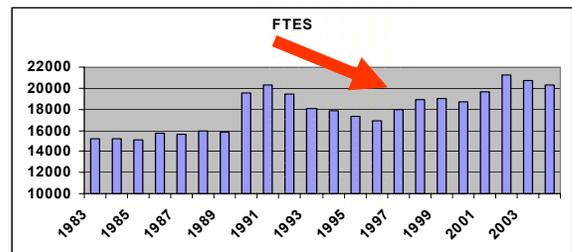
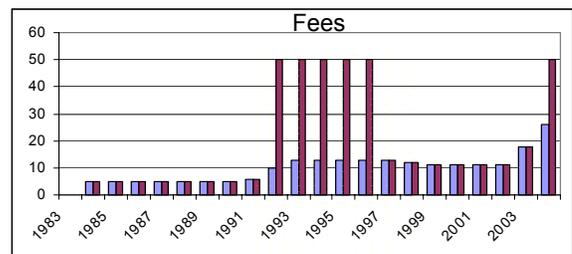
1. Potential enrollment fee increase from \$18 per unit to \$26 per unit.

History of Enrollment Fees

Prior to 1984	No Enrollment Fee
1984-91	\$5 per unit
1991-92	\$6 per unit
1992-93	\$10 per unit; \$50 per unit-BA
1993-96	\$13 per unit; \$50 per unit-BA
1996-98	\$13 per unit; Differential BA fee sunsets
1998-99	\$12 per unit
1999-03	\$11 per unit
2003-04	\$18 per unit
2004-?	\$24 per unit; \$50 per unit-BA

2. Differential fee of \$50 for students holding baccalaureate or higher level degrees. In 1993 a comparable differential fee caused an immediate 18% decline in enrollment in this District, which had an equally negative impact on funding.

Impact of Differential Fee



3. Potential increase in enrollment due to the Dual Admissions Program proposed by the Governor for CSU and UC freshman.

Finally, another factor that could have a significant impact on District funding will be the

outcome of the March 2, 2004 election. The consequences if both Proposition 57 and 58 are not approved by voters could be the total suspension of Proposition 98 and a potential 25% across-the-board reduction to State agencies. This could have a devastating impact on community college funding. In addition, passage of Proposition 55 (School Facilities Bond) is critical to the District's building improvement master plan.

Committee on Budget and Finance

In October 2003, The District Committee on Budget and Finance, a subcommittee of the District Shared Governance Committee, began discussing the potential impact of "folding in" Partnership for Excellence funds to base apportionments. Budget scenarios were prepared which illustrated how "folding in" \$4 million in PFE funds would affect the District's budget, as well as a projected 5% decline in enrollment during 2003-04 and a 2% revenue COLA. Presentations were made to various committees 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 which included a decline in projected revenue COLA from 2% to 1.84% and "folding in" Partnership for Excellence and five additional programs into the base revenue limit. The scenarios also included more favorable enrollment information based upon the actual results from Summer and Fall 2003.

The best case scenario, which is based on a 2.5% enrollment decline for 2003-04 and 1.84% revenue COLA, results in a marginal deficit of \$500,000. A worse case scenario based on no revenue COLA and a 5% enrollment decline results in a marginal deficit of \$5.8 million. A worst case scenario that could occur should the Governor's \$15 billion bond initiative not pass in March has yet to be developed.

After considerable discussion, the Committee has recommended that the District base its budget planning efforts for 2004-05 on the best case scenario and develop a contingency plan based upon a worsening enrollment decline scenario. A worst case contingency plan would include identification of a temporary funding source that would give the District time to plan based on more catastrophic budget parameters, such as might be caused by the failure of Proposition 57 and 58.

Increased Costs

Included in the budget scenarios are increased expenditures in several areas, most notably in the area of employee benefits.

On January 1, 2004 health care premiums increased an average of 18%. The employee medical cap increased 3% as part of the three-year negotiated compensation agreement with employee groups. For the first time, all two-party and family health care premium rates exceed employee medical caps.

Another more substantial increase in employer-paid benefits is the PERS pension fund. The District has learned that the local school

employer contribution rate will increase from 10.42% to 12.2%.

The good news is that it appears that the State Teacher Retirement System (STRS) will not increase its employer contribution rate for 2004-05 as previously rumored.

Still, the increases in health care premiums and the PERS pension fund contributions will increase benefit expenditure projections by approximately \$1 million.

While the District will be entering into negotiations with three collective bargaining units to develop new contracts, there has been no budget speculation as to the outcome of those negotiations.

2004-05 Budget and Planning Calendar

On January 28, 2004, the Board of Trustees approved the 2004-05 Budget and Planning Calendar, which was developed by the Committee for Budget and Finance. The Budget & Planning Calendar can be found on pages 76-78.

2003-04 HIGHLIGHTS

Although the budget is the main focus of this report, it is important to mention the many activities that have taken place during the Fall semester, as well as plans for the near future.

Capital Improvement Program

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

Construction on **Cañada College's** Main and Flex Theaters is substantially complete. The new classroom building (Bldg. 22), as well as several classroom renovations, are also complete and in use.

The campus flagship project is the Library/Learning Resource Center. The Design process is well underway, and pending passage of Proposition 55, construction will commence in Summer 2005.

Currently, **College of San Mateo** is evaluating Design/Build Proposals for their campus flagship project, the \$22.6 million new Science Center. Contract Award is scheduled for February 2004, with design and construction commencing Summer 2004. Design of Seismic Renovation and Modernization projects in Buildings 18 and 1, 5 & 6 are well underway. With the support of the State Department of Finance, the distinct seismic and

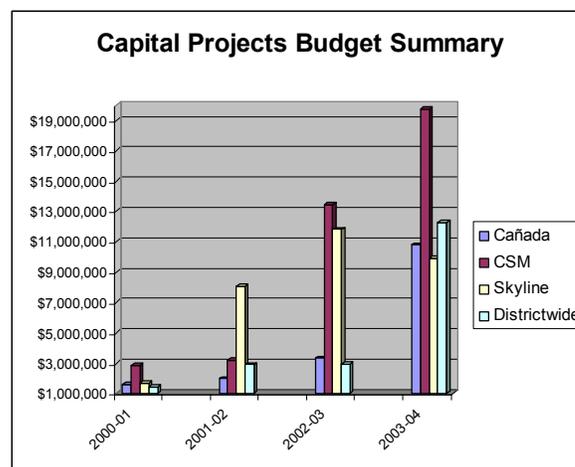
renovation project scopes are now being integrated into single projects. This will allow the District to take advantage of economies of scale, compress progress schedules, and minimize campus disruption.

Skyline College completed significant hazardous materials remediation in Buildings 1 and 2 over the Winter 2003 break while also completing infrastructure extension and repairs to the existing Pacific Heights facility. The Pacific Heights facility will be renovated Spring 2004, and renovation of Building 3 will commence. The Student Support & Community Service Center & Science Annex is the campus flagship project. The college is now prequalifying Design/Build entities for this project. The top three Design/Build entities will be issued a Request for Proposal in February 2004. Final design and construction are scheduled to commence Fall 2004.

Districtwide, upgrading the 40-year old fire alarm systems at Cañada College and College of San Mateo is a top safety priority. The project is now out to bid, and construction will commence Spring 2004.

Contract Award for the Athletic Facilities Upgrades is scheduled for Spring 2004. The project includes synthetic turf installation, new tracks, and upgrades to tennis courts, team houses, seating and restrooms.

Following is a chart showing the recent history of capital improvement project budgets for each site and for Districtwide projects:



A calendar of major capital improvement projects showing timelines for design, construction and completion can be found on Page 49.

Energy Conservation

The District negotiated a performance-based energy savings agreement with Chevron Energy Services to repair, upgrade, and replace obsolete energy systems at the District's three campuses with efficient and reliable systems. The work is currently 60% complete. Installation of co-generation facilities at Skyline and College of San Mateo are important energy projects that will account for a significant share of the District's overall energy savings. The CSM unit will generate 46% of the campus' annual electrical consumption and the Skyline College unit will generate 50% of the campus' annual electrical consumption. Both units are installed and will be activated when PG&E finalizes their supply tie-in.

Although 40% of the total contract work remains to be done, and the co-generation facilities are not yet in service, the District has already

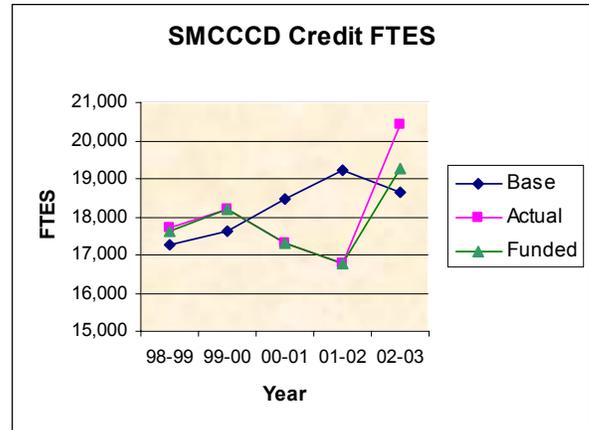
realized substantial energy savings as a result of the Chevron work in place:

- ❖ Water
 - 11,000 gallons of water per day (100% of target)
- ❖ Electricity
 - 1,942,300 kWh per year (82% of non-cogeneration target)
- ❖ Natural Gas
 - 48,840 therms per year (42% of non-cogeneration target)

Enrollment

First period FTES data for 2003-04 indicates a 2.5% enrollment decline. A detailed historical chart of FTES is located on page 74. The final column of the chart reflects FTES for Summer 2003, Fall 2003, and a projection for Spring 2004.

The table which follows illustrates a five-year FTES history for the District. “Base” represents the starting point that the State Chancellor’s Office uses to calculate whether a district’s FTES has grown or declined. “Actual” represents total credit FTES reported by the District, and “Funded” represents the total FTES used by the State Chancellor’s Office to calculate the computation revenue limit for the District. Although the District’s enrollment grew by 8% in 2002-03, State funding was deficiated due to lack of available growth funding. For the four prior years, the District was funded at its actual FTES.



First Time Home Buyer’s Program

To assist regular employees with the purchase of a first home, the District, in conjunction with local cities, established a revolving affordable housing loan fund from the Reserve for Post-Retirement Benefits Fund. To date, \$600,000 has been transferred into this loan fund, and the District has funded seven second home loans for employees. Other employees have purchased homes using a city loan only or through funding from the California Housing Finance Agency or the State Teachers Retirement System (STRS).

Faculty/Staff Housing Project

The District is rapidly moving forward with preparations for a 44-unit multi-family rental housing development for faculty and staff. Groundbreaking for the project, which will be located on Lower Lot 17 adjacent to the District Office is scheduled for late Spring or early Summer with occupancy planned for Summer 2005. Rents are anticipated to be significantly below market rate, and it is planned that faculty

and staff will be able to live in these apartments while saving for a down payment on a home.

The District contracted with Thompson Residential Partners, LLC to develop conceptual and schematic designs for the housing project, and following a formal bidding process, Devcon has been selected as the general contractor for the project. The District is now in the final approval stages for the project with the City of San Mateo Planning Committee and City Council.

Bookstore Operations

With new and renovated Bookstore facilities being planned for the future, the District is taking the opportunity to examine how best to improve and update the Bookstores.

An Ad Hoc Committee was formed consisting of students and representatives from all employee groups. The Ad Hoc Committee has held open forums on the campuses and is surveying other bookstores in the State to learn more about their operations. An architectural review of the new CSM and Skyline facilities is also taking place.

Taxable TRAN

Property taxes to support the District's operation are received in December and April of each year. Each year, the District issues Tax Revenue Anticipation Notes (TRAN) to provide the necessary cash flow to fund District operations prior to the receipt of property tax revenues. In most years, the District issues \$10 to \$15 million in tax exempt notes to cover the District's needs. Due to the additional uncertainty of State

apportionment receipts, the District issued a \$20 million taxable TRAN this Fall. In the event that the State delays apportionment payments due to the fiscal crisis, the District could cover its expenses.

Financing Corporation

The District is in the process of forming the San Mateo County Community College District Financing Corporation, a nonprofit public benefit corporation, for the purpose of borrowing necessary funds to pay the cost of financing, refinancing, acquiring, constructing, and maintaining the properties and facilities. The District plans to issue Certificates of Participation in Summer or Fall of 2004 to finance the planned construction of the faculty/staff housing complex and the refurbishment and improvement of the District's athletic facilities. The notes will be paid back from rent proceeds and redevelopment funds received each year.

Labor Negotiations

Collective bargaining for all employee groups will occur in the Spring semester. The District contracted with Industrial Employers and Distributors Association (IEDA) for a three-year period to provide consultation and "at-table" collective bargaining representation on the District's behalf.

While the District is committed to providing fair and equitable compensation that is competitive with neighboring districts, the current fiscal situation makes it impossible to predict at this time

whether and how much revenue is available for compensation. For reference purposes, it is noted that each one-percent adjustment in compensation for all employees costs the district approximately \$750,000.

Museum of Tolerance

On May 29, 2002, the Board of Trustees approved an annual allocation of \$50,000 to continue Museum of Tolerance training and follow-up activities for District employees and trustees.

Since 2000, the San Mateo County Community College District has sent six groups of 20 employees to the Museum of Tolerance training in Los Angeles. A seventh group of 20 employees plan to visit the Museum of Tolerance on March 21, 22, & 23, 2004 and an eighth group will visit on May 9, 10, 11, 2004.

2003-04 MID-YEAR BUDGET STATUS

Revenues

The District's actual revenue to date in 2003-04, compared with the same quarter in 2002-03, is slightly higher due primarily to property tax payments and enrollment fees. It is important to note that although the District has received more ERAF revenue than budgeted, much of the amount received will have to be returned to the County after the State calculates the District's computational revenue limit for 2003-04.

The following chart provides a revenue summary for the Unrestricted General Fund:

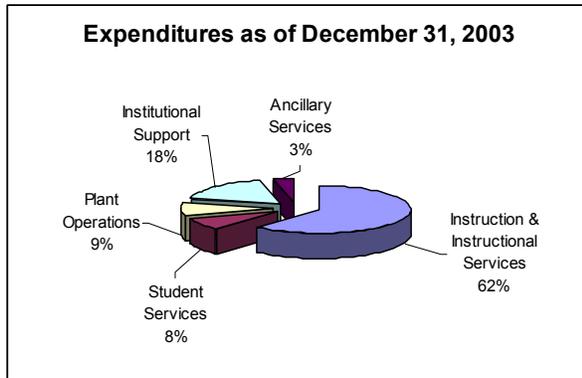
Unrestricted General Fund Revenue			
		2003-04 Budget	Actuals 12-31-03
Base Rev.		\$75,500,000	\$49,744,087
PFE		4,128,750	1,669,891
Lottery		2,310,000	0
PT Faculty Comp.		946,800	488,009
Apprenticeship		529,506	250,439
Non-Resident Tuition		2,000,000	1,703,875
Interest		868,000	544,694
Mandated Costs		124,900	0
Misc.		750,000	400,760
Total Projected Revenue		\$87,157,956	\$54,801,755

Revenue for nonresident tuition has decreased due to a 17% enrollment decline of nonresident students, which is attributed to several factors, including new regulations on student visas and a tuition fee increase from \$141 per unit in 2002-03 to \$174 per unit in 2003-04. The Education Code Section 76140 prescribes the basis for calculating the nonresident tuition fee. On January 28, 2004, the Board approved a rate reduction to \$167 per unit for 2004-05. It also reduced the capital outlay recovery fee assessed to foreign students from \$7 per unit to \$3 per unit.

Expenditures

Unrestricted general fund expenditures for the second quarter increased over second quarter 2002-03. This is due primarily to the increase in the cost of health care premiums and the PERS employer contribution rate increase. The financial statements included in this report include actual expenditures for each fund and location as of December 31, 2003.

The following pie chart shows the breakdown of expenditures as of December 31, 2003 by major budget activity:



The chart below includes a summary of expenditures and transfers by site for the Unrestricted General Fund. Note that in addition to Districtwide expenditures, Central Services also serves as a holding account for some allocations to be transferred to the sites at the end of the fiscal year (i.e. formula adjustments and salary commitments). In addition, the District 4% contingency reserve account, in the amount of \$3,502,540 is reflected in Central Services.

Unrestricted General Fund Expenditures			
	2003-04 Budget	Actuals 12-31-03	% of Total Budget
Cañada College	\$12,074,294	\$5,637,342	46.69%
College of San Mateo	\$28,551,566	14,011,224	49.07%
Skyline College	19,995,130	10,075,642	50.39%
District Office	12,451,642	5,738,730	46.11%
Central Services	23,717,792	7,223,696	30.46%
Total Expense Budget	\$96,790,424	\$42,686,634	44.10%

Transfer of Funds

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

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

Increases and decreases in major line item object accounts are shown for both income and expenditures. Explanations for changes made in each fund after the adoption of the final budget, are provided.

General Fund (Unrestricted) – Fund 1

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

1000 Academic Salaries	\$1,475,448
2000 Classified Salaries	(698,957)
3000 Employee Benefits	13,199

4000 Materials & Supplies	(468,560)
5000 Operating Expenses	(472,814)
6000 Capital Outlay	143,988
7000 Other Outgo	<u>7,696</u>
Total	\$0

There were no revenue adjustments to the Unrestricted General Fund during the first two quarters of 2003-04.

General Fund (Restricted) – Fund 3

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

1000 Academic Salaries	\$156,610
2000 Classified Salaries	342,590
3000 Employee Benefits	34,798
4000 Materials & Supplies	(203,581)
5000 Operating Expenses	425,180
6000 Capital Outlay	89,773
7000 Other Outgo	<u>622,451</u>
Total	\$1,467,821

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

8100 Federal Revenues	\$198,569
8600 State Revenues	651,829
8800 Local Revenues	561,837
8900 Other Sources	<u>55,586</u>
Total	\$1,467,821

Increases in the Restricted General Fund budget occurred as a result of new external programs and grants. A list of these revenue adjustments is shown on page 37.

Capital Outlay Projects Fund – Fund 4

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

2000 Classified Salaries	\$258
3000 Employee Benefits	57
4000 Materials & Supplies	17,392
5000 Operating Expenses	1,125,187
6000 Capital Outlay	10,868,958

7000 Other Outgo	<u>875,305</u>
Total	\$12,887,157

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

8800 Local Revenues	\$11,938,396
8900 Other Sources	<u>948,761</u>
Total	\$12,887,157

The increase in revenue in the Capital Projects Outlay Fund is due primarily to startup of the general obligation bond activity. In addition, budgets were augmented for Scheduled Maintenance funding.

Child Development Fund – Fund 6

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

1000 Academic Salaries	\$(6,513)
2000 Classified Salaries	5,948
4000 Materials & Supplies	9,100
5000 Operating Expenses	<u>(8,535)</u>
Total	\$0

Student Aid Fund – Fund 7

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

7000 Other Outgo	<u>\$7,444</u>
Total	\$7,444

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

8900 Other Sources	<u>\$7,444</u>
Total	\$7,444

Budget augmentations occurred to recognize incoming transfer from Skyline College’s TRIO and CARE grants within Fund 3. Direct payments to students from Federal and State grants are shown within the Financial Aid Fund.

OTHER FUNDS

RESTRICTED GENERAL FUND

Parking

The current Parking Fee is \$30 for a full semester, \$20 for Summer, and \$1 for a daily pass. Parking fee revenue fluctuates with enrollment. Enrollment decreased Districtwide from Fall 2002, and, as a result, Parking Fee revenue decreased by approximately 4%.

Parking revenue does not currently cover all eligible parking-related expenses. Raising the parking fee to \$40, as permitted by the Education Code, would help the District to cover more of the related expenses. A fee increase proposal is being reviewed.

Health Fee

The Health Services Fee is \$12 per semester. As a result of decreased enrollment, Health Fee revenue has decreased over last year by approximately 4%.

Nevertheless, Health Services operational costs exceed revenues, and while the State should provide the difference through mandated cost reimbursements, the State has suspended all mandated cost reimbursements. Without mandated cost reimbursements, there is a deficit in this program of approximately \$500,000. Currently, there is no indication that the State will resume mandated cost reimbursements.

Furthermore, recent State audits have resulted in major reductions in refundable costs.

CAPITAL PROJECTS FUND

The Capital Projects fund consists of all capital improvement projects funded through a variety of sources. Included in this fund is a sub-account called the Bond Construction Fund, which was established for deposit of proceeds from the sale of bonds.

The adjusted budget for the total Capital Projects Fund is \$77,437,993. Of that amount, the Bond Construction Fund amounts to \$62,768,571, reflecting the remaining balance of the first issuance of the bond. Project expenditures for all capital projects funds as of December 31, 2003 was \$15,532,457.

A complete financial summary of Capital Outlay projects is located on Pages 45-48. The projected cash flow for the Bond Construction Fund is illustrated on Page 51.

ENTERPRISE FUND

Bookstore

Second quarter comparisons for Bookstore operations for the first six months of the fiscal year beginning June 1, 2003, (including Summer 2003 and Fall 2003 semester sales) are shown below:

<i>Bookstore Sales</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Change</i>
Reg. Sales	\$4,322,004	\$4,045,607	\$-276,397
Computer Sales	182,035	48,472	-133,563
Total Sales	\$4,504,039	\$4,094,079	\$-409,960

Both regular merchandise sales and sales of computer products decreased, which is an effect of enrollment decline. Included in Computer Sales is the Bookstore-supported Computer Loan-to-Own Program. There are currently 79 participants in this program. Funds are available for additional loans, and there is currently no waiting list.

<i>Bookstore</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Change</i>
Income	\$4,578,041	\$4,167,597	\$-410,444
Expenditures	4,400,020	4,028,096	-371,924
Net Income	178,021	139,501	-38,520
Cost of Goods Sold	3,422,297	3,070,685	-351,612
Operating Expenses	977,723	957,411	-20,312

While total income for this period decreased 9%, operating expenses decreased by 2.1% and merchandise purchases (cost of goods sold) decreased by approximately 10.3%. The lower total income and lower expenses resulted in a decrease of 21.6% in net income compared with last year. The normal business cycle of the Bookstores traditionally shows strong operations during the first and third quarters when the bulk of sales are made.

Bookstore financial statements are located on Page 55.

Cafeteria

Fresh & Natural continues to operate food services at the three District campuses. The College of San Mateo has both food services and a satellite food operation (kiosk) to serve the central campus. CSM’s Café International, formerly an

ASB operation, is also now managed and operated by Fresh & Natural. The District’s vending services contractors are Pepsi Bottling Group and Action Vending.

<i>Cafeteria</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Change</i>
Food Service Commission	\$34,626	\$28,134	\$-6,492
Vending Commission	52,799	51,949	-850
Interest	9,900	9,132	-768
Expenditures	48,237	34,907	-13,330
College Support	52,479	48,632	-3,847
Net Income	\$-3,391	\$5,676	\$9,067

Food Service commissions and vending commissions have decreased since 2002-03, most likely due to the enrollment decline. Cafeteria expenses have decreased by 17.1% compared with the same period last year. This was due to higher costs the prior year for initial facility requirement upgrades.

Cafeteria financial statements are located on Pages 57.

CHILD DEVELOPMENT FUND

The two primary sources of revenue for the Child Development Fund are State funding for children who qualify for subsidized care and Board-approved fees assessed for non-subsidized children. College of San Mateo and Skyline Colleges operate under a single General Center Child Care agreement that serves toddlers and preschool children. For accounting purposes, this revenue is recorded centrally at College of San

Mateo and redistributed to Skyline during the fourth quarter based on number of children served.

TRUST FUND (Student Aid)

Awards for Fall 2003 are reflected in this report and total \$2,906,907, an increase of \$577,410 over the same period last year. Additional Fall 2003 awards, along with those for Spring 2004, will be processed during the second half of the year.

RETIREMENT RESERVE

With adoption of the 2003-04 budget, the Board approved a transfer of \$1,500,000 from the general fund into the retirement reserve account. It is expected that the fund balance will be approximately \$20.5 million at the end of the current fiscal year.

An actuarial analysis conducted by Milliman, Inc. revealed significant increases in the District's liability. The report indicated that an annual payment of approximately \$7 million would be needed to fully fund retiree benefits costs. Because the District cannot afford to fund the recommended amount, the annual contribution was set at \$1.5 million beginning in 2002-03.

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

ASSOCIATED STUDENTS

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

<i>Income</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Change</i>
Cañada	\$54,699	\$ 45,224	\$ -9,475
CSM	113,200	96,222	-17,028
Skyline	76,004	66,468	-9,536

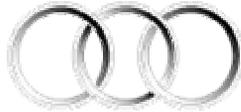
<i>Expense</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Change</i>
Cañada	\$32,525	\$24,732	\$-7,793
CSM	64,071	46,430	-17,641
Skyline	20,651	20,810	159

Associated Student Body fees are impacted by enrollment fluctuation.

Below is a comparison of second quarter Net Income from ASB Operations:

<i>ASB Net Income</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Change</i>
Cañada	\$22,174	\$20,492	\$-1,682
CSM	48,179	49,792	613
Skyline	55,353	45,658	-9,695

The ASB financial statements and summaries of College ASB activities, as submitted by the Colleges, are included on pages 80-91 of this report.



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Budget Tables

Page 18 – **SMCCCD Funds Chart**

Page 19 – **2003-04 Adoption Budget**

Page 20 – **2003-04 2nd Quarter
Actuals**

San Mateo County Community College District Funds

Governmental Funds

General Fund - Unrestricted
Fund 1

General Fund - Restricted
Fund 3

Special Revenue
Child Development
Fund 6

Capital Projects
Capital Outlay
Fund 4

Proprietary Funds

Enterprise
Bookstore/Cafeteria
Fund 5

Internal Service
Self-Insurance
Fund 2

Fiduciary Funds

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

Total District
All funds

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

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

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

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

**San Mateo County Community College District
2003-2004 Budget
2nd Quarter Actuals**

		Governmental Funds				Proprietary Funds			Fiduciary Funds			
		Total General Fund		Special Revenue	Capital Projects	Enterprise Funds		Internal Service	Expendable Trusts			
Revenue		Unrestricted	Restricted	Child Development	Capital Outlay	Bookstore	Cafeteria	Self-Insurance	Trust Fund (Student Aid)	Retirement Reserve	Total District All Funds	
1	Federal Revenue	0	997,708	5,950	0	0	0	0	2,609,606	0	3,613,264	1
2	State Revenue	2,860,499	5,199,215	8,765	0	0	0	0	171,275	0	8,239,755	2
3	Local Revenue	51,941,256	5,710,161	67,973	3,997,635	4,167,597	89,215	3,871	249,885	137,365	66,364,957	3
4	Total Revenue	54,801,755	11,907,084	82,689	3,997,635	4,167,597	89,215	3,871	3,030,766	137,365	78,217,976	4
Expenses												
5	Cost of Sales	0	0	0	0	3,070,685	0	0	0	0	3,070,685	5
6	Certificated Salaries	18,296,978	1,402,365	64,207	0	0	0	0	0	0	19,763,550	6
7	Classified Salaries	9,318,918	2,610,231	177,686	5,134	617,339	0	0	0	0	12,729,308	7
8	Employee Benefits	9,140,502	982,701	74,920	1,721	140,487	0	0	0	0	10,340,331	8
9	Materials & Supplies	543,269	417,621	27,481	31,806	15,885	0	0	0	0	1,036,062	9
10	Operating Expenses	3,335,335	1,808,493	348	1,818,598	183,699	83,539	16,318	0	0	7,246,330	10
11	Capital Outlay	183,937	195,394	0	9,144,968	0	0	0	0	0	9,524,299	11
12	Total Expenses	40,818,939	7,416,806	344,642	11,002,227	4,028,095	83,539	16,318	0	0	63,710,565	12
Transfers & Other												
13	Transfers In	0	57,282	300,000	787,943	0	0	60,000	19,320	1,500,000	2,724,545	13
14	Other Sources	0	0	0	10,378,559	0	0	0	0	0	10,378,559	14
15	Transfers out	(1,867,696)	(74,906)	0	(781,943)	0	0	0	0	0	(2,724,545)	15
16	Contingency	0	0	0	0	0	0	0	0	0	0	16
17	Other Out Go	0	(392,751)	0	(3,748,287)	0	0	0	(2,906,907)	0	(7,047,944)	17
18	Total Transfers/Other	(1,867,696)	(410,375)	300,000	6,636,272	0	0	60,000	(2,887,587)	1,500,000	3,330,615	18
Fund Balance												
19	Net Change in Fund Balance	12,115,120	4,079,903	38,047	(368,320)	139,502	5,676	47,553	143,179	1,637,365	17,838,025	19
20	Beginning Balance, 7/1/03	9,632,469	758,916	2,684	97,628,732	5,565,321	811,566	383,153	133,309	18,440,962	133,357,112	20
21	Adjustments to Beginning Balance	0	0	0	0	(561)	0	0	0	0	(561)	21
22	Net Fund Balance, 6/30/04	21,747,589	4,838,819	40,731	97,260,412	5,704,262	817,242	430,706	276,488	20,078,327	151,194,576	22

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



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
2003-2004 Mid-Year Report
Unrestricted General Fund (Fund 1) - Central Services*

	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-2004 Adoption Budget	2003-2004 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	2,978,242	3,245,175	3,856,931	8,906,456	8,906,456	2,860,499	32%	2
3 Local Revenue	37,041,160	42,283,030	42,946,473	70,534,881	70,534,881	45,042,133	64%	3
4 Total Revenue	\$40,019,402	\$45,528,204	\$46,803,404	\$79,441,337	\$79,441,337	\$47,902,632	60%	4
Expenses								
5 Certificated Salaries	\$7,738	\$20,815	\$3,646	\$1,639,367	\$1,144,402	\$39,001	3%	5
6 Classified Salaries	26,056	29,744	75,911	1,156,709	467,235	185,921	40%	6
7 Employee Benefits	1,487,579	2,037,903	2,382,160	5,734,709	5,747,335	2,934,799	51%	7
8 Materials & Supplies	4,501	9,306	10,760	1,570,894	1,111,375	2,300	0%	8
9 Operating Expenses	636,878	895,733	1,404,910	7,720,491	7,014,886	2,075,149	30%	9
10 Capital Outlay	48,114	158,679	59,954	30,302	176,524	126,525	72%	10
11 Total Expenses	\$2,210,866	\$3,152,180	\$3,937,341	\$17,852,472	\$15,661,758	\$5,363,696	34%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(1,841,000)	(2,009,675)	(2,060,000)	(1,760,000)	(1,760,000)	(1,860,000)	106%	14
15 Contingency	0	0	0	(4,105,320)	(4,105,320)	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$1,841,000)	(\$2,009,675)	(\$2,060,000)	(\$5,865,320)	(\$5,865,320)	(\$1,860,000)	32%	17
Fund Balance								
18 Net Change in Fund Balance	\$35,967,536	\$40,366,350	\$40,806,063	\$55,723,546	\$57,914,260	\$40,678,936		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$35,967,536	\$40,366,350	\$40,806,063	\$55,723,546	\$57,914,260	\$40,678,936		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Unrestricted General Fund (Fund 1) - District Office

	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-2004 Adoption Budget	2003-2004 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	322,570	559,828	0	0	0	0	0%	2
3 Local Revenue	54,208	26,707	45,394	7,400	7,400	2,314	31%	3
4 Total Revenue	\$376,778	\$586,535	\$45,394	\$7,400	\$7,400	\$2,314	31%	4
Expenses								
5 Certificated Salaries	\$168,472	\$104,438	\$153,361	\$355,659	\$355,659	\$155,448	44%	5
6 Classified Salaries	2,955,504	3,051,528	3,560,210	7,680,289	7,676,289	3,660,789	48%	6
7 Employee Benefits	629,830	662,910	860,922	2,667,513	2,667,513	1,242,180	47%	7
8 Materials & Supplies	230,931	210,484	215,796	518,501	507,608	233,504	46%	8
9 Operating Expenses	1,436,501	1,501,699	502,394	1,147,471	1,287,945	438,815	34%	9
10 Capital Outlay	235,965	288,098	34,070	82,210	53,538	7,995	15%	10
11 Total Expenses	\$5,657,203	\$5,819,158	\$5,326,753	\$12,451,643	\$12,548,552	\$5,738,730	46%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	10,500	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$10,500	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$5,269,925)	(\$5,232,623)	(\$5,281,359)	(\$12,444,243)	(\$12,541,152)	(\$5,736,416)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$5,269,925)	(\$5,232,623)	(\$5,281,359)	(\$12,444,243)	(\$12,541,152)	(\$5,736,416)		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Unrestricted General Fund (Fund 1) - Cañada College



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-2004 Adoption Budget	2003-2004 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	841,242	920,972	1,004,097	1,575,936	1,575,936	1,059,914	67%	3
4 Total Revenue	\$841,242	\$920,972	\$1,004,097	\$1,575,936	\$1,575,936	\$1,059,914	67%	4
Expenses								
5 Certificated Salaries	\$3,416,425	\$3,554,634	\$4,192,718	\$7,310,665	\$7,610,492	\$3,388,396	45%	5
6 Classified Salaries	1,086,970	1,047,473	1,188,485	2,148,210	\$2,142,267	1,001,782	47%	6
7 Employee Benefits	692,998	744,999	919,102	2,007,421	\$2,007,994	931,653	46%	7
8 Materials & Supplies	59,225	55,842	62,695	168,294	\$171,427	100,271	58%	8
9 Operating Expenses	285,929	218,929	229,279	416,313	\$466,455	186,465	40%	9
10 Capital Outlay	11,008	24,460	14,368	23,391	\$24,613	21,079	86%	10
11 Total Expenses	\$5,552,555	\$5,646,336	\$6,606,647	\$12,074,294	\$12,423,247	\$5,629,646	45%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	(95,700)	0	(7,696)	(7,696)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(55)	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	(\$95,755)	\$0	(\$7,696)	(\$7,696)	100%	17
Fund Balance								
18 Net Change in Fund Balance	(\$4,711,313)	(\$4,725,364)	(\$5,698,305)	(\$10,498,358)	(\$10,855,007)	(\$4,577,428)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$4,711,313)	(\$4,725,364)	(\$5,698,305)	(\$10,498,358)	(\$10,855,007)	(\$4,577,428)		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Unrestricted General Fund (Fund 1) - College of San Mateo



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-2004 Adoption Budget	2003-2004 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$343	\$0	\$0	\$343	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	2,509,830	2,450,583	2,528,072	3,603,934	3,603,934	3,498,851	97%	3
4 Total Revenue	\$2,509,830	\$2,450,583	\$2,528,415	\$3,603,934	\$3,603,934	\$3,499,194	97%	4
Expenses								
5 Certificated Salaries	\$7,966,402	\$8,380,582	\$9,391,133	\$17,019,632	\$17,868,495	\$8,628,310	48%	5
6 Classified Salaries	2,352,215	2,491,595	2,902,089	5,236,509	\$5,236,969	2,577,708	49%	6
7 Employee Benefits	1,564,607	1,712,923	2,125,438	4,701,414	\$4,701,414	2,350,399	50%	7
8 Materials & Supplies	147,557	128,434	134,047	305,276	\$314,516	71,415	23%	8
9 Operating Expenses	488,401	495,301	491,234	1,189,790	\$1,198,633	368,058	31%	9
10 Capital Outlay	75,282	35,201	45,791	58,597	\$82,226	15,334	19%	10
11 Total Expenses	\$12,594,464	\$13,244,035	\$15,089,732	\$28,511,218	\$29,402,253	\$14,011,224	48%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(35,000)	0	0	(40,348)	(40,348)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(130)			0	0		0%	16
17 Total Transfers/Other	(\$35,130)	\$0	\$0	(\$40,348)	(\$40,348)	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$10,119,764)	(\$10,793,452)	(\$12,561,317)	(\$24,947,632)	(\$25,838,667)	(\$10,512,031)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$10,119,764)	(\$10,793,452)	(\$12,561,317)	(\$24,947,632)	(\$25,838,667)	(\$10,512,031)		21
					(\$891,035)			

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Unrestricted General Fund (Fund 1) - Skyline College



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-2004 Adoption Budget	2003-2004 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,691,371	1,658,828	1,767,656	2,529,349	2,529,349	2,338,043	92%	3
4 Total Revenue	\$1,691,371	\$1,658,828	\$1,767,656	\$2,529,349	\$2,529,349	\$2,338,043	92%	4
Expenses								
5 Certificated Salaries	\$5,784,351	\$5,995,863	\$6,823,520	\$11,193,475	\$12,015,197	\$6,085,824	51%	5
6 Classified Salaries	1,654,360	1,853,592	2,092,106	4,014,566	4,014,566	1,892,718	47%	6
7 Employee Benefits	1,142,012	1,252,219	1,509,615	3,329,942	3,329,942	1,681,471	50%	7
8 Materials & Supplies	195,794	173,513	172,307	377,493	366,973	135,778	37%	8
9 Operating Expenses	455,759	325,199	440,236	890,089	923,422	266,848	29%	9
10 Capital Outlay	330,428	136,769	72,226	189,565	191,151	13,003	7%	10
11 Total Expenses	\$9,562,704	\$9,737,156	\$11,110,010	\$19,995,130	\$20,841,251	\$10,075,642	48%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
Net Change in								
18 Fund Balance	(\$7,871,333)	(\$8,078,328)	(\$9,342,354)	(\$17,465,781)	(\$18,311,902)	(\$7,737,599)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
Net Fund Balance,								
21 Dec. 31	(\$7,871,333)	(\$8,078,328)	(\$9,342,354)	(\$17,465,781)	(\$18,311,902)	(\$7,737,599)		21

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

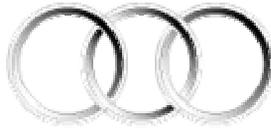
San Mateo County Community College District
2003-2004 Mid-Year Report
Unrestricted General Fund (Fund 1) - Districtwide



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-2004 Adoption Budget	2003-2004 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$343	\$0	\$0	\$0	0%	1
2 State Revenue	3,300,812	3,805,002	3,865,705	8,906,456	8,906,456	2,860,499	32%	2
3 Local Revenue	42,137,812	47,340,119	48,282,918	78,251,500	78,251,500	51,941,256	66%	3
4 Total Revenue	\$45,438,624	\$51,145,121	\$52,148,966	\$87,157,956	\$87,157,956	\$54,801,755	63%	4
Expenses								
5 Certificated Salaries	\$17,343,387	\$18,056,332	\$20,564,378	\$37,518,798	\$38,994,246	\$18,296,978	47%	5
6 Classified Salaries	8,075,105	8,473,933	9,818,801	20,236,283	\$19,537,326	9,318,918	48%	6
7 Employee Benefits	5,517,027	6,410,954	7,797,237	18,440,998	\$18,454,197	9,140,502	50%	7
8 Materials & Supplies	638,007	577,578	595,605	2,940,458	\$2,471,898	543,269	22%	8
9 Operating Expenses	3,303,467	3,436,861	3,068,053	11,364,154	\$10,891,341	3,335,335	31%	9
10 Capital Outlay	700,797	643,207	226,411	384,065	\$528,053	183,937	35%	10
11 Total Expenses	\$35,577,790	\$37,598,865	\$42,070,485	\$90,884,757	\$90,877,061	\$40,818,939	45%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	10,500	0	0	0	0	0	0%	13
14 Transfers out	(1,876,000)	(2,009,675)	(2,155,700)	(1,800,348)	(1,808,044)	(1,867,696)	103%	14
15 Contingency	0	0	0	(4,105,320)	(4,105,320)	0	0%	15
16 Other Out Go	(130)	0	(55)	0	0	0	0%	16
17 Total Transfers/Other	(\$1,865,630)	(\$2,009,675)	(\$2,155,755)	(\$5,905,668)	(\$5,913,364)	(\$1,867,696)	32%	17
Fund Balance								
18 Net Change in Fund Balance	\$7,995,204	\$11,536,581	\$7,922,726	(\$9,632,469)	(\$9,632,469)	\$12,115,120		18
19 Beginning Balance, July 1	7,905,697	7,976,058	9,926,897	9,632,469	9,632,469	9,632,469		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$15,900,901	\$19,512,639	\$17,849,623	\$0	\$0	\$21,747,589		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)

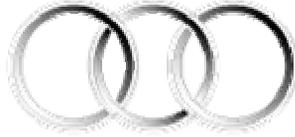
*This fund is used to account for the financing of tangible goods provided by one department or agency to other departments or agencies on a cost-reimbursement basis. The **Self-Insurance Fund** is the fund designated to account for revenue and expense of the District's self-insurance programs. The District 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
2003-2004 Mid-Year Budget
Internal Service - Self-Insurance Fund (Fund 2) - Districtwide



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-2004 Adoption Budget	2003-2004 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	13,292	5,082	4,599	18,300	18,300	3,871	21%	3
4 Total Revenue	\$13,292	\$5,082	\$4,599	\$18,300	\$18,300	\$3,871	21%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	400	0	0	0	0	0	0%	8
9 Operating Expenses	19,415	5,308	24,248	60,000	60,000	16,318	27%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$19,815	\$5,308	\$24,248	\$60,000	\$60,000	\$16,318	27%	11
Transfers & Other								
12 Transfers In	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	100%	17
Fund Balance								
18 Net Change in Fund Balance	\$53,477	\$59,774	\$40,351	\$18,300	\$18,300	\$47,553		18
19 Beginning Balance, July 1	322,739	385,304	424,073	383,153	383,153	383,153		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$376,216	\$445,078	\$464,424	\$401,453	\$401,453	\$430,706		21



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

Restricted General Fund (Fund 3)

*The **Restricted General Fund** is maintained to account for those monies that are restricted in their use by law, regulations, donors, or other outside agencies. Examples of restricted sources of monies include Extended Opportunity Programs and Services (EOPS), Federal Work-Study Program, Parking, and Health Fees.*

San Mateo County Community College District
2003-2004 Mid-Year Report
Restricted General Fund (Fund 3) - District Office

	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$220,023	\$299,568	\$288,605	\$612,454	\$610,817	\$155,246	25%	1
2 State Revenue	3,293,440	2,335,878	3,193,353	2,622,047	2,895,686	2,228,307	77%	2
3 Local Revenue	814,919	563,490	1,640,836	2,053,088	2,054,677	1,784,559	87%	3
4 Total Revenue	\$4,328,382	\$3,198,936	\$5,122,794	\$5,287,589	\$5,561,180	\$4,168,112	75%	4
Expenses								
5 Certificated Salaries	\$38,601	\$24,116	\$0	\$50,000	\$0	\$0	0%	5
6 Classified Salaries	197,599	194,658	238,675	248,299	248,299	155,864	63%	6
7 Employee Benefits	45,354	46,539	54,415	80,683	80,683	44,017	55%	7
8 Materials & Supplies	39,250	49,436	(5,863)	1,749,088	1,496,612	22,092	1%	8
9 Operating Expenses	132,725	204,705	67,577	1,533,942	1,396,373	54,583	4%	9
10 Capital Outlay	149,531	66,475	4,521	1,391,415	1,144,649	101,914	9%	10
11 Total Expenses	\$603,060	\$585,930	\$359,325	\$5,053,426	\$4,366,617	\$378,471	9%	11
Transfers & Other								
12 Transfers In	\$1,924	\$1,067	0	\$0	\$55,586	55,586	0%	12
13 Other Sources	524,958	0	\$30,900	0	0	\$0	0%	13
14 Transfers out	(120,925)	(671)	0	0	(339,172)	(35,000)	10%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$405,957	\$396	\$30,900	\$0	(\$283,586)	\$20,586	-7%	17
Fund Balance								
18 Net Change in Fund Balance	\$4,131,279	\$2,613,402	\$4,794,369	\$234,163	\$910,977	\$3,810,227		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$4,131,279	\$2,613,402	\$4,794,369	\$234,163	\$910,977	\$3,810,227		21

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



San Mateo County Community College District
2003-2004 Mid-Year Report
Restricted General Fund (Fund 3) - Cañada College

	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$64,731	\$134,799	\$143,662	\$1,158,430	\$1,170,930	\$363,247	31%	1
2 State Revenue	636,239	1,704,481	1,757,311	1,936,598	2,174,857	1,007,332	46%	2
3 Local Revenue	403,297	550,581	529,171	784,591	856,101	564,207	66%	3
4 Total Revenue	\$1,104,267	\$2,389,861	\$2,430,144	\$3,879,619	\$4,201,888	\$1,934,785	46%	4
Expenses								
5 Certificated Salaries	\$350,497	\$489,154	\$406,186	\$721,418	\$845,886	\$386,617	46%	5
6 Classified Salaries	429,786	527,457	574,174	971,513	1,204,759	468,112	39%	6
7 Employee Benefits	110,864	137,759	174,423	431,515	439,492	190,264	43%	7
8 Materials & Supplies	49,840	59,084	60,445	280,223	325,337	34,153	10%	8
9 Operating Expenses	135,820	134,058	550,133	1,306,638	1,187,705	124,323	10%	9
10 Capital Outlay	58,237	53,678	153,582	123,180	182,915	21,512	12%	10
11 Total Expenses	\$1,135,044	\$1,401,190	\$1,918,943	\$3,834,488	\$4,186,093	\$1,224,982	29%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$18,660	\$0	\$0	\$1,696	0%	12
13 Other Sources	9,386	0	711	0	0	0	0%	13
14 Transfers out	(6,300)	0	(12,166)	0	(9,246)	(6,111)	66%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(69,918)	(122,665)	(227,480)	(323,956)	(449,735)	(183,212)	41%	16
17 Total Transfers/Other	(\$66,832)	(\$122,665)	(\$220,275)	(\$323,956)	(\$458,981)	(\$187,627)	41%	17
Fund Balance								
18 Net Change in Fund Balance	(\$97,609)	\$866,006	\$290,926	(\$278,825)	(\$443,186)	\$522,176		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31		\$866,006	\$290,926	(\$278,825)	(\$443,186)	\$522,176		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Restricted General Fund (Fund 3) - College of San Mateo



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$51,262	\$42,800	\$73,046	\$577,130	\$584,630	\$74,281	13%	1
2 State Revenue	971,315	1,277,455	1,124,244	2,156,016	2,198,478	1,077,105	49%	2
3 Local Revenue	2,381,213	2,410,608	2,278,008	7,403,239	7,878,331	2,823,502	36%	3
4 Total Revenue	\$3,403,790	\$3,730,863	\$3,475,298	\$10,136,385	\$10,661,439	\$3,974,888	37%	4
Expenses								
5 Certificated Salaries	\$470,037	\$552,790	\$425,631	\$1,043,395	\$1,052,289	\$443,851	42%	5
6 Classified Salaries	1,214,405	1,331,821	1,438,060	2,930,561	2,964,435	1,406,573	47%	6
7 Employee Benefits	255,520	288,351	374,157	1,069,453	1,070,124	492,789	46%	7
8 Materials & Supplies	209,186	291,568	264,197	1,047,045	980,884	282,206	29%	8
9 Operating Expenses	1,511,248	1,282,943	1,239,438	3,156,671	3,747,207	1,508,943	40%	9
10 Capital Outlay	204,330	385,708	55,008	945,705	1,146,013	38,333	3%	10
11 Total Expenses	\$3,864,726	\$4,133,181	\$3,796,491	\$10,192,831	\$10,960,952	\$4,172,696	38%	11
Transfers & Other								
12 Transfers In	\$0	\$9,725	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	7,176	0	0	0	0	0	0%	13
14 Transfers out	0	(10,121)	(10,995)	(14,930)	(25,306)	(10,376)	41%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(42,044)	(70,852)	(60,457)	(227,692)	(248,061)	(95,255)	38%	16
17 Total Transfers/Other	(\$34,868)	(\$71,248)	(\$71,452)	(\$242,622)	(\$273,367)	(\$105,631)	39%	17
Fund Balance								
18 Net Change in Fund Balance	(\$495,804)	(\$473,566)	(\$392,645)	(\$299,068)	(\$572,880)	(\$303,438)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$495,804)	(\$473,566)	(\$392,645)	(\$299,068)	(\$572,880)	(\$303,438)		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Restricted General Fund (Fund 3) - Skyline College



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$299,298	\$228,083	\$209,986	\$990,138	\$1,170,344	\$404,934	35%	1
2 State Revenue	855,655	900,317	829,467	1,799,048	1,896,517	886,471	47%	2
3 Local Revenue	349,168	368,123	509,308	641,318	654,964	537,893	82%	3
4 Total Revenue	\$1,504,121	\$1,496,523	\$1,548,761	\$3,430,505	\$3,721,825	\$1,829,298	49%	4
Expenses								
5 Certificated Salaries	\$456,708	\$506,987	\$529,890	\$942,814	\$1,016,062	\$571,896	56%	5
6 Classified Salaries	487,004	526,799	602,017	1,179,114	1,254,584	579,682	46%	6
7 Employee Benefits	144,137	160,962	203,648	498,624	524,774	255,631	49%	7
8 Materials & Supplies	49,171	64,944	72,137	317,255	387,197	79,170	20%	8
9 Operating Expenses	110,088	179,642	155,710	467,567	558,713	120,643	22%	9
10 Capital Outlay	112,446	87,366	92,843	193,917	270,413	33,634	12%	10
11 Total Expenses	\$1,359,554	\$1,526,700	\$1,656,245	\$3,599,291	\$4,011,744	\$1,640,657	41%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	(1,000)	(55,797)	(96,343)	(23,419)	24%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(87,276)	(107,706)	(91,900)	(190,600)	(267,563)	(114,284)	43%	16
17 Total Transfers/Other	(\$87,276)	(\$107,706)	(\$92,900)	(\$246,397)	(\$363,906)	(\$137,703)	38%	17
Fund Balance								
18 Net Change in Fund Balance	\$57,291	(\$137,883)	(\$200,384)	(\$415,184)	(\$653,825)	\$50,939		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31		(\$137,883)	(\$200,384)	(\$415,184)	(\$653,825)	\$50,939		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Restricted General Fund (Fund 3) - Districtwide



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$635,313	\$705,250	\$715,299	\$3,338,152	\$3,536,721	\$997,708	28%	1
2 State Revenue	5,756,648	6,218,132	6,904,374	8,513,709	9,165,538	5,199,215	57%	2
3 Local Revenue	3,948,597	3,892,802	4,957,322	10,882,237	11,444,073	5,710,161	50%	3
4 Total Revenue	\$10,340,558	\$10,816,183	\$12,576,995	\$22,734,098	\$24,146,332	\$11,907,084	49%	4
Expenses								
5 Certificated Salaries	\$1,315,842	\$1,573,047	\$1,361,707	\$2,757,628	\$2,914,238	\$1,402,365	48%	5
6 Classified Salaries	2,328,794	2,580,735	2,852,926	5,329,488	5,672,078	2,610,231	46%	6
7 Employee Benefits	555,876	633,611	806,643	2,080,276	2,115,073	982,701	46%	7
8 Materials & Supplies	347,447	465,033	390,915	3,393,611	3,190,029	417,621	13%	8
9 Operating Expenses	1,889,881	1,801,349	2,012,857	6,464,819	6,889,999	1,808,493	26%	9
10 Capital Outlay	524,544	593,227	305,955	2,654,217	2,743,990	195,394	7%	10
11 Total Expenses	\$6,962,384	\$7,647,001	\$7,731,003	\$22,680,038	\$23,525,408	\$7,416,806	32%	11
Transfers & Other								
12 Transfers In	\$1,924	\$10,792	\$18,660	\$0	\$55,586	\$57,282	103%	12
13 Other Sources	541,520	0	31,611	0	0	0	0%	13
14 Transfers out	(127,224)	(10,792)	(24,160)	(70,727)	(470,067)	(74,906)	16%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(199,238)	(301,223)	(379,838)	(742,248)	(965,359)	(392,751)	41%	16
17 Total Transfers/Other	\$216,982	(\$301,223)	(\$353,727)	(\$812,975)	(\$1,379,840)	(\$410,375)	30%	17
Fund Balance								
18 Net Change in Fund Balance	\$3,595,156	\$2,867,959	\$4,492,265	(\$758,916)	(\$758,916)	\$4,079,903		18
19 Beginning Balance, July 1	174,256	190,022	321,227	758,916	758,916	758,916		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$3,769,412	\$3,057,981	\$4,813,492	\$0	\$0	\$4,838,819		21

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

2003-04 FUND 3 REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS
July 1, 2003 - December 31, 2003

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30038	Child Dev Consrtn - Yosemite CCD	Federal		12,500			12,500
30057	Workability III	Federal			120,916		120,916
30073	KCSM USDOE WETA Outreach Grant	Federal	7,500				7,500
31002	DSP&S	State	23,028	(9,798)	16,971		30,201
31003	EOP&S	State	3,105	8,687	18,407		30,199
31004	EOP&S/CARE	State	(1,295)	(1,439)	(1,497)		(4,231)
31009	Matriculation	State	12,624	8,041	11,298		31,963
31014	Instructional Equip & Lib Materials	State				(172,482)	(172,482)
31028	Block Grant-Inst Equip/Scheduled Maint	State				451,152	451,152
31031	CalWORKS	State				(7,161)	(7,161)
31033	TANF	Federal				(1,637)	(1,637)
31043	CA Articulation Numbering System	State	5,000		5,000		10,000
31045	AB1725 Staff Diversity	State				2,130	2,130
31055	MESA/CCCP	State		40,500	40,500		81,000
31065	Redwood City SD-CBET Program	State		123,268			123,268
31080	Sequoia UHSD-CBET Program	State		69,000			69,000
32003	Public Bdcst-CSG-TV	Local	290,330				290,330
32004	Public Bdcst-CSG-FM	Local	17,269				17,269
32005	Public Bdcst-Interconnect	Local	9,127				9,127
32018	Verizon Wireless	Local	7,481	6,510			13,991
32060	KCSM CPB NCO Challenge Grant	Local	8,000				8,000
32061	KCSM CPB Digital Radio Conversion	Local	75,000				75,000
35001	Miscellaneous Donations	Local	21,399		6,790	55,586	83,775
35022	KCSM TV-N. Amer Railway Fndtn	Local	40,000				40,000
35041	Ctr for Int'l Trade Development-Match	Local			13,146		13,146
35047	Silicon Valley Library Systems	Local				1,050	1,050
35051	Sequoia UHSD-ESL Director Contract	Local		65,000			65,000
36010	San Mateo County WIB	Federal			59,290		59,290
38001	Corp/Community Educ Indirect	Local	300				300
38101	Peninsula Symphony C&CE	Local	6,187			538	6,725
39030	Health Services	Local			500		500
Total 2003-2004 Fund 3 Revenue Adjustments			525,054	322,269	291,321	329,176	1,467,820

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Capital Projects Fund (Fund 4)

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

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Capital Projects Fund (Fund 4) - District Office

	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	312	1,570,744	(\$3,058)	2,357,822	2,357,822	\$0	0%	2
3 Local Revenue	229,313	366,917	99,401,715	5,168,686	17,217,082	3,946,794	23%	3
4 Total Revenue	\$229,625	\$1,937,661	\$99,398,657	\$7,526,509	\$19,574,905	\$3,946,794	20%	4
Expenses								
5 Certificated Salaries	\$0	\$392	\$798	\$0	\$0	\$0	0%	5
6 Classified Salaries	46,965	66,885	67,833	3,942	4,200	4,850	115%	6
7 Employee Benefits	3,989	6,654	7,791	0	57	1,693	2947%	7
8 Materials & Supplies	11,581	34,983	19,609	515,616	531,007	27,123	5%	8
9 Operating Expenses	62,963	296,350	1,732,174	21,260,420	22,385,507	1,798,602	8%	9
10 Capital Outlay	308,140	1,647,647	1,744,076	40,074,108	52,386,931	9,143,292	17%	10
11 Total Expenses	\$433,638	\$2,052,910	\$3,572,281	\$61,854,085	\$75,307,702	\$10,975,560	15%	11
Transfers & Other								
12 Transfers In	\$782,000	\$596,675	\$546,700	\$162,320	\$1,111,081	\$11,166,503	1005%	12
13 Other Sources	0	255,541	593,523	0	\$0	0	0%	13
					\$0			
14 Transfers out	(28,000)	0	(51,000)	0	(\$875,306)	(781,943)	89%	14
15 Contingency	0	0	0	0	\$0	0	0%	15
16 Other Out Go	0	0	(7,628,933)	0	\$0	(3,748,287)	0%	16
17 Total Transfers/Other	\$754,000	\$852,216	(\$6,539,710)	\$162,320	\$235,776	\$6,636,272	2815%	17
Fund Balance								
18 Net Change in Fund Balance	\$549,987	\$736,967	\$89,286,666	(\$54,165,257)	(\$55,497,022)	(\$392,494)		18
19 Beginning Balance, July 1	0	0	0	95,156,241	95,156,241	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$549,987	\$736,967	\$89,286,666	\$40,990,984	\$39,659,219	(\$392,494)		21

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



San Mateo County Community College District
2003-2004 Mid-Year Report
Capital Projects Fund (Fund 4) - Cañada College

	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	12,296	14,427	14,427	8,509	59%	3
4 Total Revenue	\$0	\$0	\$12,296	\$14,427	\$14,427	\$8,509	59%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	783	0	0	88	88	0	0%	8
9 Operating Expenses	1,680	0	0	30,876	30,876	0	0%	9
10 Capital Outlay	18,338	0	0	16,420	16,420	1,676	10%	10
11 Total Expenses	\$20,801	\$0	\$0	\$47,384	\$47,384	\$1,676	4%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$20,801)	\$0	\$12,296	(\$32,957)	(\$32,957)	\$6,833		18
19 Beginning Balance, July 1	0	0	0	32,957	32,957	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$20,801)	\$0	\$12,296	(\$0)	(\$0)	\$6,833		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Capital Projects Fund (Fund 4) - College of San Mateo



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue		\$0		\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	34,531	78,695	78,695	30,223	38%	3
4 Total Revenue	\$0	\$0	\$34,531	\$78,695	\$78,695	\$30,223	38%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	3,812	167	0	0	0	284	0%	6
7 Employee Benefits	152	15	0	0	0	28	0%	7
8 Materials & Supplies	873	0	0	3,492	5,492	4,683	85%	8
9 Operating Expenses	9,043	3,740	0	74,636	74,736	19,996	27%	9
10 Capital Outlay	14,786	5,273	455,273	2,056,629	722,764	0	0%	10
11 Total Expenses	\$28,666	\$9,195	\$455,273	\$2,134,757	\$802,992	\$24,991	3%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$28,666)	(\$9,195)	(\$420,742)	(\$2,056,062)	(\$724,298)	\$5,231		18
19 Beginning Balance, July 1	0	0	0	2,056,062	2,056,062	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$28,666)	(\$9,195)	(\$420,742)	(\$0)	\$1,331,764	\$5,231		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Capital Projects Fund (Fund 4) - Skyline College



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	503,283	0	13,377	131,138	21,138	12,110	57%	3
4 Total Revenue	\$503,283	\$0	\$13,377	\$131,138	\$21,138	\$12,110	57%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	114,042	114,042	0	0%	9
10 Capital Outlay	0	0	0	400,567	290,567	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$514,609	\$404,609	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$503,283	\$0	\$13,377	(\$383,471)	(\$383,471)	\$12,110		18
19 Beginning Balance, July 1	0	0	0	383,471	383,471	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$503,283	\$0	\$13,377	(\$0)	(\$0)	\$12,110		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Capital Projects Fund (Fund 4) - Districtwide



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	312	1,570,744	(3,058)	2,357,822	2,357,822	0	0%	2
3 Local Revenue	732,596	366,918	99,461,918	5,392,946	17,331,342	3,997,635	23%	3
4 Total Revenue	\$732,908	\$1,937,661	\$99,458,860	\$7,750,768	\$19,689,164	\$3,997,635	20%	4
Expenses								
5 Certificated Salaries	\$0	\$392	\$798	\$0	\$0	\$0	0%	5
6 Classified Salaries	50,777	67,052	67,833	3,942	4,200	5,134	122%	6
7 Employee Benefits	4,141	6,669	7,790	0	57	1,721	2996%	7
8 Materials & Supplies	13,237	34,983	19,608	519,196	536,588	31,806	6%	8
9 Operating Expenses	73,686	300,090	1,732,174	21,479,974	22,605,161	1,818,598	8%	9
10 Capital Outlay	341,263	1,652,920	2,199,349	42,547,724	53,416,682	9,144,968	17%	10
11 Total Expenses	\$483,104	\$2,062,105	\$4,027,552	\$64,550,836	\$76,562,688	\$11,002,227	14%	11
Transfers & Other								
12 Transfers In	\$782,000	\$596,675	\$546,700	\$162,320	\$1,111,081	\$787,943	71%	12
13 Other Sources	0	255,541	593,523	0	0	10,378,559	0%	13
14 Transfers out	(28,000)	0	(51,000)	0	(875,306)	(781,943)	89%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(7,628,933)	0	0	(3,748,287)	0%	16
17 Total Transfers/Other	\$754,000	\$852,216	(\$6,539,710)	\$162,320	\$235,776	\$6,636,272	2815%	17
Fund Balance								
18 Net Change in Fund Balance	\$1,003,804	\$727,772	\$88,891,598	(\$56,637,748)	(\$56,637,748)	(\$368,320)		18
19 Beginning Balance, July 1	2,294,247	3,500,221	7,900,433	97,628,732	97,628,732	97,628,732		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$3,298,051	\$4,227,993	\$96,792,031	\$40,990,984	\$40,990,984	\$97,260,412		21

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

**2003-04 Capital Projects Summary
Budget Expenditures as of December 31, 2003**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2003-04 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CAÑADA	Child Development Center	41309	3,113,898.35	673,785.79	649,330.44	24,454.35	1.00
CAÑADA	Removal & Disposal of Ni-Cd Storage Batteries (Bldgs 1/3/5)	41312	6,500.00	6,500.00	0.00	0.00	6,500.00
CAÑADA	Disposal of Fluorescent & HID Lamps (campuswide)	41313	5,200.00	5,200.00	0.00	0.00	5,200.00
CAÑADA	Repair Bldg 3 & 5 Door operators	43326	14,400.00	13,189.33	0.00	0.00	13,189.33
CAÑADA	Interior Light Controls	43327	195,160.00	16,005.20	0.00	16,005.20	0.00
CAÑADA	Repair Bldg 5 Roof Membrane	43328	123,000.00	123,000.00	0.00	11,000.04	111,999.96
CAÑADA	Replace HV Systems Components, Campuswide	43330	100,000.00	100,000.00	0.00	0.00	100,000.00
CAÑADA	Replace Air Handler, Bldg 17	43331	139,359.00	139,359.00	0.00	0.00	139,359.00
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	(45,987.85)	(1,555.64)	0.00	(44,432.21)
CAÑADA	Canada Facilities Maint Ctr	44335	15,000.00	334,195.42	14,722.50	19,571.50	299,901.42
CAÑADA	Canada 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	Can Bldg 3	49301	250,000.00	2,799,601.57	765,363.55	1,701,140.24	333,097.78
CAÑADA	Can Bldg 6	49302	150,000.00	149,975.00	11,931.00	1,684.00	136,360.00
CAÑADA	Can Bldg 9	49303	53,000.00	1,960,926.45	140,605.88	1,109,114.12	711,206.45
CAÑADA	Can Space Programming	49304	70,000.00	37,795.05	14,431.25	14,989.99	8,373.81
CAÑADA	Can Exterior Improvements	49305	55,000.00	210,887.06	28,864.90	119,699.37	62,322.79
CAÑADA	Can Swing Space	49306	200,000.00	200,000.00	0.00	28,143.91	171,856.09
CAÑADA	Can Bldg 17	49307	1,208,000.00	1,177,643.55	138,525.28	31,992.70	1,007,125.57
CAÑADA	Can Utility Infrastructure Upgrade	49308	284,960.00	768,070.79	119,915.29	6,000.02	642,155.48
CAÑADA	Can Bldg 13	49309	150,000.00	150,000.00	4,021.34	2,712.00	143,266.66
CAÑADA	Can Bldg 5	49310	50,000.00	365,679.00	77,519.85	110,367.97	177,791.18
CAÑADA	Can Fire/Life Safety	49311	25,000.00	50,000.00	223.94	47,554.89	2,221.17
CAÑADA	Can Bldg 2	49312	200,000.00	186,722.40	90,019.90	11,671.84	85,030.66
CAÑADA	Can Bldg 22	49313	675,000.00	674,928.94	489,965.95	161,603.50	23,359.49
CAÑADA	Can Bldg 18	49314	25,000.00	25,000.00	3,854.29	0.00	21,145.71
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	200,000.00	6,664.00	2,236.00	191,100.00
CAÑADA	Can Landscape Upgrades	49317	817,055.00	738,055.00	189,587.40	61,434.51	487,033.09
CAÑADA	Can Parking/Sidewalk Upgrades	49318	975,864.00	975,864.00	330,766.52	1,533.32	643,564.16
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	725,000.00	725,000.00	19,985.03	670,476.97	34,538.00
CAÑADA	Can Bldg 8	49321	20,000.00	20,000.00	0.00	0.00	20,000.00
CSM	COP Investment	40001	250,000.00	250,000.00	0.00	0.00	250,000.00
CSM	Seismic Phase I (Bldgs 18/25/27)	41408	189,000.00	64,003.04	50,359.80	13,643.28	(0.04)
CSM	Seismic Bldg 6 - PP x05/05	41409	353,000.00	66,616.78	60,864.14	5,752.62	0.02
CSM	Repair Emergency Lighting	43459	23,400.00	0.00	0.00	0.00	0.00

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2003-04 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
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	0.00	20,000.00	354,747.00
CSM	Interior Lighting, Bldgs 1/6/18	43475	67,650.00	67,650.00	0.00	0.00	67,650.00
CSM	Replace Roof, Bldg 7	43476	141,450.00	141,450.00	0.00	0.00	141,450.00
CSM	Remodel Choral Rm Ph II	44425	120,000.00	22,800.47	20,428.96	2,041.21	330.30
CSM	Theatre Renovation-Foundation	44426	700,000.00	9,352.26	0.00	0.00	9,352.26
CSM	Reading for Success	44427		42,809.91	5,094.98	0.00	37,714.93
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	699,565.76	0.00	0.00	699,565.76
CSM	Ergonomic office furniture (completion)	44435	25,000.00	8,688.81	420.24	0.00	8,268.57
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	67.53	0.00	67.52	0.01
CSM	Bldg. 1 "Start Here" Booth	44443	25,000.00	12,746.40	0.00	12,746.39	0.01
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	0.00	4,062.00	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	Install Electric Doors.	46408	30,000.00	875.61	875.61	0.00	0.00
CSM	CSM Bldg 18	49401	1,724,600.00	1,724,575.00	36,403.60	103,317.74	1,584,853.66
CSM	CSM Bldg 33	49402	50,000.00	560,441.77	235,222.40	53,555.41	271,663.96
CSM	CSM Integrated Science Center	49403	100,000.00	861,570.91	488,990.49	47,146.47	325,433.95
CSM	CSM Regional Public Safety Ctr	49404	700,000.00	699,975.00	48,732.99	191,551.01	459,691.00
CSM	CSM Swing Space	49405	200,000.00	193,865.54	703.81	48,922.74	144,238.99
CSM	CSM Space Programming	49406	70,000.00	214,593.03	118,537.61	11,694.57	84,360.85
CSM	CSM Exterior Walkway Lighting	49407	140,000.00	35,242.53	20,881.35	244.00	14,117.18
CSM	CSM Buildings 25-29	49408	25,000.00	37,190.00	0.00	0.00	37,190.00
CSM	KCSM Digital Project	49409	6,000,000.00	3,711,349.94	556,816.37	989,013.97	2,165,519.60
CSM	CSM Bldg 1/5/6	49410	2,340,000.00	2,231,219.96	59,045.66	318,918.21	1,853,256.09
CSM	CSM Bldg 34	49411	1,900,000.00	1,879,446.69	127,697.29	58,803.82	1,692,945.58
CSM	CSM Bldg 17	49412	720,000.00	714,666.95	0.00	6,400.00	708,266.95
CSM	CSM Utility Infrastructure Upgrade	49413	404,636.00	1,380,948.32	253,103.76	56,632.52	1,071,212.04
CSM	CSM Bldg 8	49414	10,000.00	1,131,162.26	92,979.26	12,351.00	1,025,832.00
CSM	CSM Bldg 14	49415	10,000.00	191,652.00	430.26	3,518.00	187,703.74
CSM	CSM Bldg 19	49417	10,000.00	96,344.28	332.00	0.00	96,012.28
CSM	CSM Fire/Life Safety	49418	25,000.00	56,397.09	223.94	40,173.11	16,000.04
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	500,000.00	71,467.61	41,709.96	386,822.43
CSM	CSM Bldg 2/Choral Room	49422	150,000.00	150,000.00	44,071.69	6,641.29	99,287.02
CSM	CSM Landscape Upgrades	49423	800,000.00	800,000.00	13,210.43	8,535.32	778,254.25
CSM	CSM Parking/Sidewalk Upgrades	49424	1,000,000.00	1,000,000.00	159,976.44	222,604.15	617,419.41
CSM	CSM Bldg 4	49425	30,000.00	30,000.00	0.00	0.00	30,000.00

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2003-04 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CSM	CSM Bldg 3	49426	20,000.00	20,000.00	9,429.00	0.00	10,571.00
CSM	CSM Bldg 16	49427	20,000.00	20,000.00	0.00	10,246.00	9,754.00
DISTRICTWIDE	General Capital Projects	40000	3,529,584.42	1,649,546.62	0.00	4,905,071.95	(3,255,525.33)
DISTRICTWIDE	Gen. Architect Fee	42101	8,000.00	7,871.00	1,999.51	40.90	5,830.59
DISTRICTWIDE	Educational Facility Master Plan	42102	12,200.00	3,197.68	0.00	0.00	3,197.68
DISTRICTWIDE	Redevelopment Program	43001	2,705,791.89	4,009,132.45	1,841.25	3,158.75	4,004,132.45
DISTRICTWIDE	Dist Facilities Analysis (3DI)	43109	106,997.50	20,295.00	0.00	0.00	20,295.00
DISTRICTWIDE	Property Management Study	44001	7,344.94	204,092.14	103.00	24,675.00	179,314.14
DISTRICTWIDE	Faculty/Staff Housing Project	44002		409,150.00	219,415.37	170,782.63	18,952.00
DISTRICTWIDE	District Facilities Projects	44102		234,935.81	1,519.27	6,905.00	226,511.54
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	36,724.45	52,003.24	46,985.16
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	83,950.00	51,150.75	27,478.75	5,320.50
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	1,082.50	1,155.12	0.00
DISTRICTWIDE	Bond Construction - General	49000		7,550.00	6,600.00	450.00	500.00
DISTRICTWIDE	DW Energy Efficiency Projects	49001	544,381.00	11,693,860.28	3,564,298.47	7,715,719.30	413,842.51
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	2,541.03	2,474.06	19,984.91
DISTRICTWIDE	DW Program and Project Management	49004	200,000.00	11,855,575.45	1,256,837.46	8,088,517.15	2,510,220.84
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	1,680.00	41,320.00	0.00
DISTRICTWIDE	DW Legal Services	49009	100,000.00	125,707.52	6,858.88	18,848.64	100,000.00
DISTRICTWIDE	DW Geotechnical Services	49012	150,000.00	200,000.00	73,980.00	12,195.00	113,825.00
DISTRICTWIDE	DW Environmental Testing & Abatement						
DISTRICTWIDE	Design Services	49013	50,000.00	50,000.00	0.00	0.00	50,000.00
DISTRICTWIDE	DW CEQA Compliance	49014	125,000.00	122,465.00	19,188.61	38,914.39	64,362.00
SKYLINE	Library/Learn Ctn-2nd effects	41211	719,000.00	6,979.90	0.00	6,979.90	0.00
SKYLINE	Sky Ctr for Advance Learning	41213	1,875,000.00	14,190.42	3,019.38	0.00	11,171.04
SKYLINE	Asbestos Removal (Bldg 2) (CC)	41215	654,495.00	396,304.43	2,246.00	6,255.00	387,803.43
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 ACBM Haz Subs (Bldg 3)	41218	340,420.00	340,420.00	0.00	0.00	340,420.00
SKYLINE	Remove Var Asbestos Materials (Bldg 7), Ph 1	41219	244,791.00	244,791.00	0.00	0.00	244,791.00
SKYLINE	Asbestos Removal (Bldg 1)	41220	175,000.00	175,000.00	0.00	2,085.00	172,915.00
SKYLINE	Pacific Heights Project	42202	388,470.80	730,656.47	3,748,287.00	0.00	(3,017,630.53)
SKYLINE	Dental Hygiene Facility	42203	10,000.00	1,873.03	0.00	1,873.03	0.00
SKYLINE	Install ADA Ramp Bldg 8	43223	35,000.00	5,215.60	0.00	0.00	5,215.60
SKYLINE	Repair Gym Bleachers	43224	24,000.00	1,303.00	0.00	0.00	1,303.00
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	29,997.00	29,997.00	0.00	0.00	29,997.00

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2003-04 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
SKYLINE	Replace Roof, Bldg 10	43233	49,938.00	49,938.00	0.00	0.00	49,938.00
SKYLINE	Replace Signs(Campuswide)	44220	29,693.00	19,435.59	1,337.50	1,380.19	16,717.90
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	207,644.07	818.81	6,407.30	200,417.96
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	11,394.74	0.00	8,611.01	2,783.73
SKYLINE	Signage Student Services	44238	1,000.00	4,695.26	2,739.70	541.26	1,414.30
SKYLINE	Student Services One-Stop	44240	17,712.99	0.00	0.00	0.00	0.00
SKYLINE	Avon Damages Repair	44241		79,182.66	0.00	0.00	79,182.66
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	Sky Bldg 3	49202	413,167.00	1,425,948.55	237,127.97	186,968.93	1,001,851.65
SKYLINE	Sky Bldg 6/7A	49203	1,000,000.00	958,793.43	148,851.25	633,188.75	176,753.43
SKYLINE	Sky Bldgs 7/8	49204	1,615,988.00	1,550,042.36	80,715.36	523,216.78	946,110.22
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	16,644.72	4,587.00	58,504.84
SKYLINE	SKY Swing Space	49207	430,000.00	1,306,586.20	4,363.14	174,566.88	1,127,656.18
SKYLINE	SKY Exterior Walkway Lighting	49208	35,000.00	27,353.48	2,765.86	2,496.94	22,090.68
SKYLINE	SKY Bldg 1	49209	230,000.00	298,922.64	56,462.47	29,352.64	213,107.53
SKYLINE	SKY Bldg 2	49210	200,000.00	110,365.14	2,137.50	10,022.00	98,205.64
SKYLINE	SKY Utility Infrastructure Upgrade	49211	348,488.00	528,380.85	30,820.72	16,792.74	480,767.39
SKYLINE	SKY Fire/Life Safety	49212	25,000.00	25,000.00	0.00	0.00	25,000.00
SKYLINE	SKY Parking/Sidewalk Upgrade	49213	532,821.00	532,821.00	104,113.76	150,886.35	277,820.89
SKYLINE	SKY Landscape Upgrade	49214	700,000.00	700,000.00	19,503.44	2,242.36	678,254.20
SKYLINE	SKY Exterior Painting	49215	400,000.00	400,000.00	21,473.00	2,386.00	376,141.00
SKYLINE	SKY Wayfinding Signage	49216	20,000.00	20,000.00	0.00	0.00	20,000.00
SKYLINE	SKY Bldg 16/Portable CDC	49217	19,065.00	19,065.00	0.00	5,250.00	13,815.00
SKYLINE	SKY Roofing/Waterproofing	49218	100,000.00	100,000.00	39,967.50	0.00	60,032.50
SKYLINE	SKY Bldgs 9-10	49219	50,000.00	50,000.00	0.00	5,250.00	44,750.00
	TOTAL		52,669,919.89	77,437,993.32	15,532,457.38	29,335,373.68	32,570,162.26

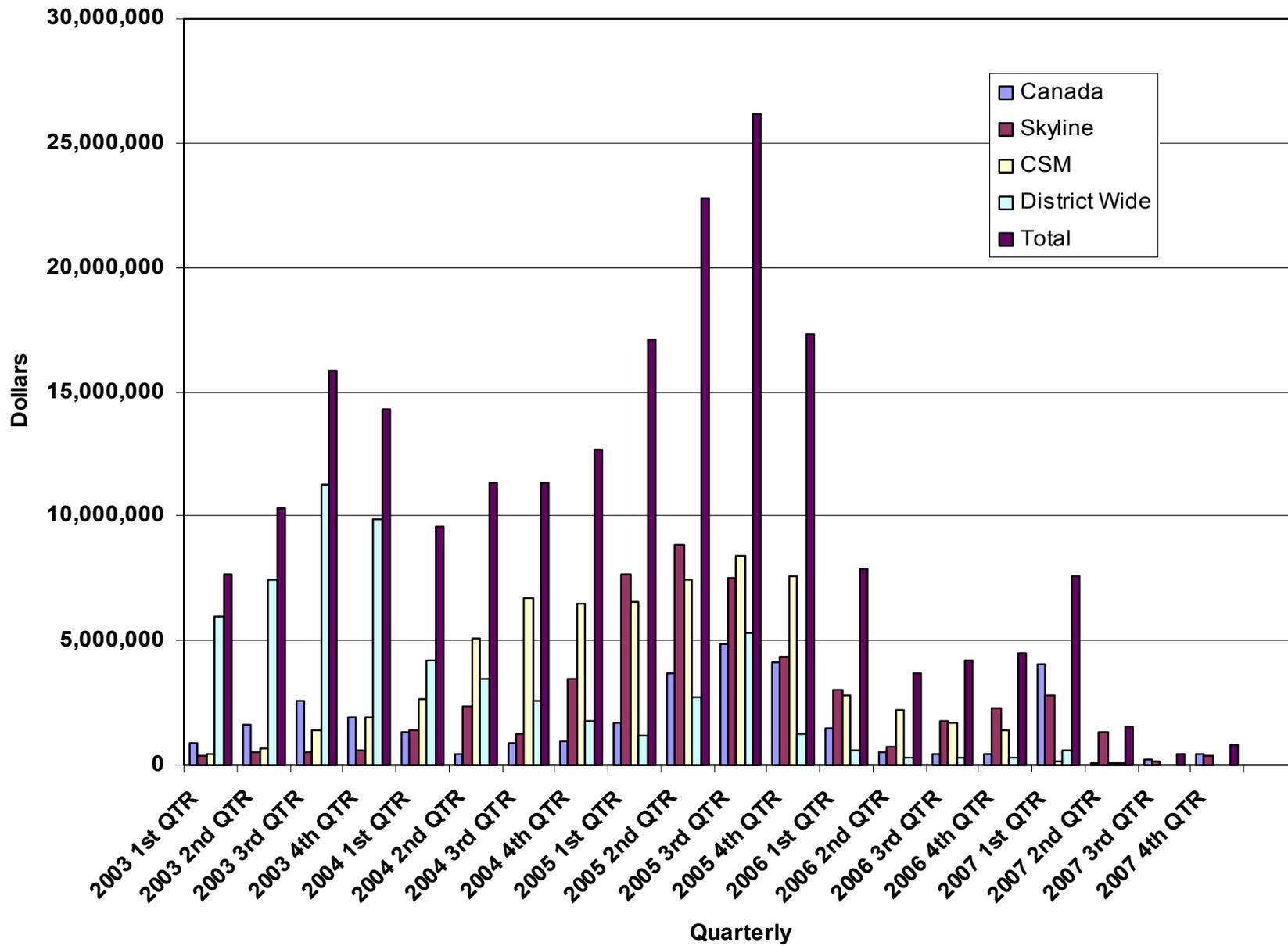
Calendar for Major Capital Improvement Projects

Campus/Site	Design	Construction	Completion
COLLEGE OF SAN MATEO			
Parking and sidewalk upgrades as needed throughout campus		Summer 2003	Completed
Choral Room Renovations		Spring 2003	Completed
Child Development Center Site Improvements (Bldg. 33)		Summer 2003	Completed
Hazardous materials abatement as needed throughout campus		Winter Break 2003	February 2004
Sewer repair near tennis court		Winter Break 2003	February 2004
Fire alarm upgrade	Underway	Spring 2004	Fall 2005
Utility infrastructure	Underway	Summer 2004	Fall 2004
Athletic facility upgrades	Underway	Summer 2004	Fall 2005
Regional Public Safety Center	Underway	Spring 2004	Fall 2005
Seismic & Modernization of Bldg. 18	Spring 2004	Summer 2004	Winter 2005
Integrated Science Center (Bldg. 36)	Winter 2004	Summer 2005	Spring 2006
Seismic & modernization projects (Bldgs. 1, 5 & 6)	Spring 2004	Fall 2005	Winter 2006
CAÑADA COLLEGE			
New classroom building (Bldg. 22)	2002	Winter 2003	Completed
“Smart Classroom” renovations, various buildings	2003	Summer 2003	Completed
Parking and sidewalk upgrades as needed throughout campus	Spring 2003	Summer 2003	Completed
Bldgs. 19-22 landscaping		Fall 2003	Completed
Phase I Main & Flex Theaters (Bldg. 3)	Winter 2002	Summer 2004	Winter 2004
Phase II Office renovations (Bldg. 3)	Underway	Winter 2004	Summer 2004
Classroom renovations (Bldg. 13)	Underway	Summer 2004	Fall semester 2004
Fire alarm upgrade throughout campus	Winter 2004	Spring 2004	Winter 2005
Modernizations of Bldgs. 16, 17 & 18	Underway	Winter 2005	Winter 2005
Library/Learning Resource Center (Bldg. 9)	Underway	Summer 2005	Winter 2006
Facilities Maintenance Center Final Project Proposal FY '04/'05	FPP submitted	Summer 2004	

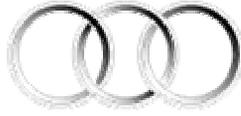
Calendar for Major Capital Improvement Projects

Campus/Site	Design	Construction	Completion
Athletic Facilities	Winter 2004	Spring 2005	Winter 2006
SKYLINE COLLEGE			
Summer paving as needed throughout campus		Summer 2003	Completed
Asbestos abatement (Buildings 1 & 2)		Winter Break 2003	February 2004
Exterior painting of various buildings		Fall 2003	February 2004
Utility infrastructure	Underway	Summer 2004	Fall 2004
Pacific Heights renovation	Underway	Spring 2004	Fall 2004
Facility Maintenance Center	FPP submitted FY '04/'05	Winter 2005	Spring 2005
Upgrades (Bldg. 5)	Spring 2004	Winter 2005	Spring 2005
Modernization/seismic renovation (Bldg. 3)	Underway	Fall 2004	Summer 2005
Modernization/seismic renovation (Bldgs. 7 & 8)	Underway	Bldg. 8 Winter 2005 Bldg. 7 Winter 2006	Bldg. 8 Summer 2005 Bldg. 7 Fall 2007
Student Center & Science Annex (Bldgs. 6 & 7A)	Underway	Fall 2004	Winter 2006
Building 2 Phase III modernization	Winter 2005	Spring 2006	Winter 2007
Upgrades to Bldgs. 9 & 10	Spring 2005	Spring 2006	Winter 2007

Cash Flow for Bond Construction Fund



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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
2003-2004 Mid-Year Report
Enterprise Fund - Bookstore (Fund 5)



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	%	To Date	
Income									
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%		1
2 State Income	0	0	0	0	0	0	0%		2
3 Local Income	3,846,249	4,114,345	4,578,042	7,750,000	7,750,000	4,167,597	54%		3
4 Total Income	\$3,846,249	\$4,114,345	\$4,578,042	\$7,750,000	\$7,750,000	\$4,167,597	54%		4
Expenses									
5 Cost of Sales	\$2,767,426	\$3,050,516	\$3,422,297	\$5,650,600	\$5,650,600	\$3,070,685	54%		5
6 Certificated Salaries	0	0	0	0	0	0	0%		6
7 Classified Salaries	521,488	565,290	664,712	1,290,481	1,290,481	617,339	48%		7
8 Employee Benefits	79,812	94,495	116,659	297,259	297,259	140,487	47%		8
9 Materials & Supplies	22,094	16,601	22,775	44,600	44,600	15,885	36%		9
10 Operating Expenses	193,282	230,817	173,576	452,000	452,000	183,699	41%		10
11 Capital Outlay	0	0	0	0	0	0	0%		11
12 Total Expenses	\$3,584,102	\$3,957,719	\$4,400,019	\$7,734,940	\$7,734,940	\$4,028,095	52%		12
Transfers & Other									
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%		13
14 Other Sources	0	0	0	0	0	0	0%		14
15 Transfers out	0	0	0	0	0	0	0%		15
16 Contingency	0	0	0	0	0	0	0%		16
17 Other Out Go	0	0	0	0	0	0	0%		17
18 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%		18
Fund Balance									
19 Net Change in Fund Balance	\$262,147	\$156,626	\$178,023	\$15,060	\$15,060	\$139,502			19
20 Beginning Balance, June 1	4,613,917	4,986,274	5,300,861	5,565,321	5,565,321	5,565,321			20
21 Adjustments to Beginning Balance	0	0		(561)	(561)	(561)			21
22 Net Fund Balance, Nov. 30	\$4,876,064	\$5,142,900	\$5,478,884	\$5,579,820	\$5,579,820	\$5,704,262			22

Note: Bookstore fiscal year ends 5/31/02.



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

BOOKSTORES
Balance Sheet
November 30, 2003

ASSETS

Cash for Operations and Investments	\$4,389,469
Accounts Receivable	372,521
Inventory	1,263,185
Furniture, Fixtures & Equipment (Net)	78,535
TOTAL ASSETS	\$6,103,711

LIABILITIES AND CAPITAL

Liabilities	\$399,449
Capital-Reserved	5,704,262
TOTAL LIABILITIES AND CAPITAL	\$6,103,711



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

BOOKSTORES
Income Statement
For the Quarter Ending November 30, 2003

	<u>Year to Date Actual</u>	<u>2003-2004 Budget</u>
INCOME		
Merchandise Sales	\$4,094,079	\$7,600,000
Interest	48,826	98,000
Other Income	24,692	52,000
TOTAL INCOME	\$4,167,597	\$7,750,000
EXPENSES		
Salaries	\$591,565	\$1,245,481
Benefits	135,064	291,259
Merchandise Purchases	3,070,685	5,650,600
Store and Office	15,885	44,600
Travel, Conference, Membership	33	1,500
Utilities	12,804	30,000
Contracted Services	20,208	60,000
Depreciation Expense	22,615	70,000
Outgoing Freight	2,925	6,000
Other	125,114	284,500
Administrative Salary and Benefits	31,198	51,000
TOTAL EXPENSES	\$4,028,096	\$7,734,940
NET INCOME FROM OPERATIONS	\$139,501	\$15,060
Capital, June 1, 2003	5,564,760	
Capital, November 30, 2003	\$5,704,262	

San Mateo County Community College District
2003-2004 Mid-Year Report
Enterprise Fund - Cafeteria (Fund 5)



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	31,487	48,467	97,325	195,000	195,000	89,215	46%	3
4 Total Revenue	\$31,487	\$48,467	\$97,325	\$195,000	\$195,000	\$89,215	46%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	41,687	27,779	100,716	177,500	177,500	83,539	47%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$41,687	\$27,779	\$100,716	\$177,500	\$177,500	\$83,539	47%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	3,654	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$3,654	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$6,546)	\$20,688	(\$3,391)	\$17,500	\$17,500	\$5,676		18
19 Beginning Balance, July 1	731,627	781,444	781,444	811,566	811,566	811,566		19
20 Adjustments to Beginning Balance	0	0	0	0	0	1		20
21 Net Fund Balance, Dec. 31	\$725,081	\$802,132	\$778,053	\$829,066	\$829,066	\$817,243		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

CAFETERIAS
Balance Sheet
December 31, 2003

ASSETS

Cash for Operations and Investments	\$386,596
Cash Reserve for Equipment	330,000
Accounts Receivable	21,009
Furniture, Fixtures & Equipment (Net)	106,490
TOTAL ASSETS	\$844,095

LIABILITIES AND CAPITAL

Liabilities	\$26,852
Capital, July 1, 2003	\$811,567
Adjustment to Capital	5,676
Capital, December 31, 2003	\$817,243
TOTAL LIABILITIES AND CAPITAL	\$844,095



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

CAFETERIAS
Income Statement
For the Quarter Ending December 31, 2003

	<u>Year to Date Actual</u>	<u>2003-2004 Budget</u>
INCOME		
Special Service Income	\$0	22,000
Vending Income	51,949	94,500
Food Service Income	28,134	64,000
Interest	9,132	14,500
Unrealized Gain on Investments	0	0
TOTAL INCOME	\$89,215	\$195,000
EXPENSES		
Depreciation Expense	\$14,600	24,000
Service Contracts & Repairs	18,221	53,000
College Support	48,632	94,500
Other	2,086	6,000
TOTAL EXPENSES	\$83,539	\$177,500
NET INCOME FROM OPERATIONS	\$5,676	\$17,500
Capital, July 1, 2003	\$811,567	
Capital, December 31, 2003	\$817,243	

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Special Revenue Fund
(Child Development)
(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
2003-2004 Mid-Year Report
Child Development Fund (Fund 6) - District Office

	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	43,380	26,000	26,000	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$43,380	\$26,000	\$26,000	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	1,676	0	0	0	0%	6
7 Employee Benefits	0	0	181	0	0	0	0%	7
8 Materials & Supplies	0	0	1,423	0	0	0	0%	8
9 Operating Expenses	0	0	0	26,000	26,000	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$3,280	\$26,000	\$26,000	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$50,000	\$50,000	\$200,000	400%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$50,000	\$50,000	\$200,000	400%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$0	\$40,100	\$50,000	\$50,000	\$200,000		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	\$0	\$40,100	\$50,000	\$50,000	\$200,000		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Child Development Fund (Fund 6) - Cañada College



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	34,940	28,879	17,378	0	0	0	0%	2
3 Local Revenue	57,439	28,438	816	0	0	129	0%	3
4 Total Revenue	\$92,379	\$57,317	\$18,194	\$0	\$0	\$129	0%	4
Expenses								
5 Certificated Salaries	\$26,236	\$29,975	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	24,826	18,610	0	0	0	0	0%	6
7 Employee Benefits	9,828	8,453	0	0	0	0	0%	7
8 Materials & Supplies	12,904	11,984	0	0	0	0	0%	8
9 Operating Expenses	6,721	1,435	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$80,515	\$70,457	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$30,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$30,000	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$11,864	\$16,860	\$18,194	\$0	\$0	\$129		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$11,864	\$16,860	\$18,194	\$0	\$0	\$129		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Child Development Fund (Fund 6) - College of San Mateo



	1st Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$8,126	\$7,686		\$11,000	\$11,000	\$5,950	54%	1
2 State Revenue	197,866	171,232	144,359	119,016	119,016	8,765	7%	2
3 Local Revenue	45,535	26,321	40,000	116,500	116,500	57,457	49%	3
4 Total Revenue	\$251,527	\$205,239	\$184,359	\$246,516	\$246,516	\$72,173	29%	4
Expenses								
5 Certificated Salaries	\$30,984	\$31,358	\$30,905	\$81,727	\$81,727	\$33,451	41%	5
6 Classified Salaries	55,165	37,189	79,412	158,465	158,465	83,056	52%	6
7 Employee Benefits	12,921	15,135	25,908	70,082	70,082	34,517	49%	7
8 Materials & Supplies	7,901	5,664	9,053	24,375	24,375	10,639	44%	8
9 Operating Expenses	181	145	1,413	8,766	8,766	21	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$107,152	\$89,491	\$146,691	\$343,416	\$343,416	\$161,683	47%	11
Transfers & Other								
12 Transfers In	\$0	\$35,000	\$50,000	\$110,526	\$110,526	\$53,000	48%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$35,000	\$50,000	\$110,526	\$110,526	\$53,000	48%	17
Fund Balance								
18 Net Change in Fund Balance	\$144,375	\$150,748	\$87,668	\$13,626	\$13,626	(\$36,510)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$144,375	\$150,748	\$87,668	\$13,626	\$13,626	(\$36,510)		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Child Development Fund (Fund 6) - Skyline College



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$14,000	\$14,000	\$0	0%	1
2 State Revenue	0	5,672	4,885	200,900	200,900	0	0%	2
3 Local Revenue	22,762	4,081	5,068	16,500	16,500	10,386	63%	3
4 Total Revenue	\$22,762	\$9,753	\$9,953	\$231,400	\$231,400	\$10,386	4%	4
Expenses								
5 Certificated Salaries	\$31,048	\$4,639	\$30,063	\$71,311	\$64,798	\$30,757	47%	5
6 Classified Salaries	70,214	79,008	86,435	173,609	179,556	94,630	53%	6
7 Employee Benefits	18,437	20,738	30,142	79,822	79,822	40,403	51%	7
8 Materials & Supplies	16,537	16,098	14,285	29,183	38,283	16,842	44%	8
9 Operating Expenses	3,502	1,463	3,602	18,675	10,140	327	3%	9
10 Capital Outlay	433	0	107	0	0	0	0%	10
11 Total Expenses	\$140,171	\$121,946	\$164,634	\$372,600	\$372,600	\$182,959	49%	11
Transfers & Other								
12 Transfers In	\$0	\$60,000	\$50,000	\$79,822	\$79,822	\$47,000	59%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$60,000	\$50,000	\$79,822	\$79,822	\$47,000	59%	17
Fund Balance								
18 Net Change in Fund Balance	(\$117,409)	(\$52,193)	(\$104,681)	(\$61,378)	(\$61,378)	(\$125,572)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$117,409)	(\$52,193)	(\$104,681)	(\$61,378)	(\$61,378)	(\$125,572)		21

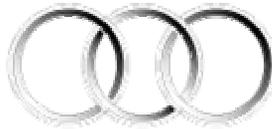
*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2003-2004 Mid-Year Report
Child Development Fund (Fund 6) - Districtwide



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$8,126	\$7,686	\$5,048	\$25,000	\$25,000	\$5,950	24%	1
2 State Revenue	232,806	205,784	210,002	345,916	345,916	8,765	3%	2
3 Local Revenue	125,736	58,840	45,884	133,000	133,000	67,973	51%	3
4 Total Revenue	\$366,668	\$272,310	\$260,934	\$503,916	\$503,916	\$82,689	16%	4
Expenses								
5 Certificated Salaries	\$88,268	\$65,972	\$60,968	\$153,038	\$146,525	\$64,207	44%	5
6 Classified Salaries	150,205	134,806	167,523	332,074	338,022	177,686	53%	6
7 Employee Benefits	41,186	44,327	56,230	149,904	149,904	74,920	50%	7
8 Materials & Supplies	37,342	33,747	24,761	53,558	62,658	27,481	44%	8
9 Operating Expenses	10,403	3,043	5,015	53,441	44,906	348	1%	9
10 Capital Outlay	433	0	107	0	0	0	0%	10
11 Total Expenses	\$327,837	\$281,895	\$314,604	\$742,015	\$742,015	\$344,642	46%	11
Transfers & Other								
12 Transfers In	\$0	\$125,000	\$100,000	\$240,348	\$240,348	\$300,000	125%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$125,000	\$100,000	\$240,348	\$240,348	\$300,000	125%	17
Fund Balance								
18 Net Change in Fund Balance	\$38,831	\$115,415	\$46,330	\$2,249	\$2,249	\$38,047		18
19 Beginning Balance, July 1	163,312	93,821	75,162	2,684	2,684	2,684		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$202,143	\$209,236	\$121,492	\$4,933	\$4,933	\$40,731		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
Student Aid Fund
(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
2003-2004 Mid-Year Report
Student Aid Fund (Fund 7) - District Office

	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	4,074	3,168	6,778	15,000	15,000	846	6%	3
4 Total Revenue	\$4,074	\$3,168	\$6,778	\$15,000	\$15,000	\$846	6%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$4,074	\$3,168	\$6,778	\$15,000	\$15,000	\$846		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$4,074	\$3,168	\$6,778	\$15,000	\$15,000	\$846		21

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



San Mateo County Community College District
2003-2004 Mid-Year Report
Student Aid Fund (Fund 7) - Cañada College

	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	%	To Date
Revenue								
1 Federal Revenue	\$157,737	\$276,274	\$362,452	\$832,353	\$832,353	\$406,321	49%	1
2 State Revenue	6,135	14,963	20,402	55,000	55,000	42,002	76%	2
3 Local Revenue	6,421	7,784	8,025	0	0	6,434	0%	3
4 Total Revenue	\$170,293	\$299,021	\$390,879	\$887,353	\$887,353	\$454,757	51%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$6,300	\$0	\$5,500	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(170,050)	(303,108)	(395,888)	(887,353)	(887,353)	(454,839)	51%	16
17 Total Transfers/Other	(\$163,750)	(\$303,108)	(\$390,388)	(\$887,353)	(\$887,353)	(\$454,839)	51%	17
Fund Balance								
18 Net Change in Fund Balance	\$6,543	(\$4,087)	\$491	\$0	\$0	(\$82)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$6,543	(\$4,087)	\$491	\$0	\$0	(\$82)		21

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

San Mateo County Community College District
2003-2004 Mid-Year Report
Student Aid Fund (Fund 7) - College of San Mateo



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$544,486	\$570,925	\$685,179	\$1,871,002	\$1,871,002	\$897,780	48%	1
2 State Revenue	39,744	62,539	69,073	167,000	167,000	61,437	37%	2
3 Local Revenue	29,255	22,328	27,544	6,000	6,000	42,663	711%	3
4 Total Revenue	\$613,485	\$655,792	\$781,796	\$2,044,002	\$2,044,002	\$1,001,880	49%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	2,419	0	0	0	0%	8
9 Operating Expenses	0	0	0	23,000	23,000	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$2,419	\$23,000	\$23,000	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$14,930	\$14,930	\$10,376	69%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(616,462)	(667,369)	(784,178)	(2,052,932)	(2,052,932)	(1,001,562)	49%	16
17 Total Transfers/Other	(\$616,462)	(\$667,369)	(\$784,178)	(\$2,038,002)	(\$2,038,002)	(\$991,186)	49%	17
Fund Balance								
18 Net Change in Fund Balance	(\$2,977)	(\$11,577)	(\$4,801)	(\$17,000)	(\$17,000)	\$10,694		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$2,977)	(\$11,577)	(\$4,801)	(\$17,000)	(\$17,000)	\$10,694		21

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



**San Mateo County Community College District
2003-2004 Mid-Year Report
Student Aid Fund (Fund 7) - Skyline College**

	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$712,443	\$802,818	\$1,035,141	\$2,616,164	\$2,616,164	\$1,305,505	50%	1
2 State Revenue	35,433	56,928	70,190	208,000	208,000	67,836	33%	2
3 Local Revenue	7,882	67,124	123,632	231,082	231,082	199,943	87%	3
4 Total Revenue	\$755,758	\$926,870	\$1,228,963	\$3,055,246	\$3,055,246	\$1,573,284	51%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	25,000	25,000	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$25,000	\$25,000	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$55,797	\$63,241	\$8,944	14%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(741,966)	(878,049)	(1,149,431)	(2,879,961)	(2,887,405)	(1,450,506)	50%	16
17 Total Transfers/Other	(\$741,966)	(\$878,049)	(\$1,149,431)	(\$2,824,164)	(\$2,824,164)	(\$1,441,562)	51%	17
Fund Balance								
18 Net Change in Fund Balance	\$13,792	\$48,821	\$79,532	\$206,082	\$206,082	\$131,722		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$13,792	\$48,821	\$79,532	\$206,082	\$206,082	\$131,722		21

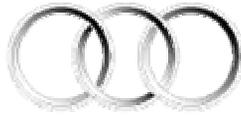
*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2003-2004 Mid-Year Report
Student Aid Fund (Fund 7) - Districtwide



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2003-04 Adoption Budget	2003-04 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,414,666	\$1,650,017	\$2,082,772	\$5,319,519	\$5,319,519	\$2,609,606	49%	1
2 State Revenue	81,312	134,430	159,665	430,000	430,000	171,275	40%	2
3 Local Revenue	47,633	100,404	165,978	252,082	252,082	249,885	99%	3
4 Total Revenue	\$1,543,611	\$1,884,851	\$2,408,415	\$6,001,601	\$6,001,601	\$3,030,766	50%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	2,419	0	0	0	0%	8
9 Operating Expenses	0	0	0	48,000	48,000	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$2,419	\$48,000	\$48,000	\$0	0%	11
Transfers & Other								
12 Transfers In	\$6,300	\$0	\$5,500	\$70,727	\$78,171	\$19,320	25%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,528,478)	(1,848,527)	(2,329,497)	(5,820,246)	(5,827,690)	(2,906,907)	50%	16
17 Total Transfers/Other	(\$1,522,178)	(\$1,848,527)	(\$2,323,997)	(\$5,749,519)	(\$5,749,519)	(\$2,887,587)	50%	17
Fund Balance								
18 Net Change in Fund Balance	\$21,433	\$36,324	\$81,999	\$204,082	\$204,082	\$143,179		18
19 Beginning Balance, July 1	122,191	112,895	99,479	133,391	133,391	133,391		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$143,624	\$149,219	\$181,478	\$337,473	\$337,473	\$276,570		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

Retirement Reserve Fund

(Fund 8)

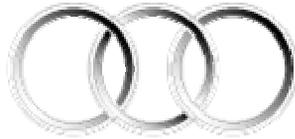
*Also an Expendable Trust, the **Reserve for Post-Retirement Benefits** was established to reflect the District liability that has already incurred and continues to incur as employees earn the right to health benefits at retirement.*

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
2003-2004 Mid-Year Budget
Retirement Reserve (Fund 8) - Districtwide



	2nd Quarter 2000-01 Actuals	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2002-2003 Adoption Budget	2002-2003 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	300,029	164,277	141,583	624,000	624,000	137,365	22%	3
4 Total Revenue	\$300,029	\$164,277	\$141,583	\$624,000	\$624,000	\$137,365	22%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$1,181,000	\$1,228,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$1,181,000	\$1,228,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	100%	17
Fund Balance								
18 Net Change in Fund Balance	\$1,481,029	\$1,392,277	\$1,641,583	\$2,124,000	\$2,124,000	\$1,637,365		18
19 Beginning Balance, July 1	12,069,077	14,207,198	16,139,901	18,440,962	18,440,962	18,440,962		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$13,550,106	\$15,599,475	\$17,781,484	\$20,564,962	\$20,564,962	\$20,078,327		21



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

Supplemental Information

Page 74 – **FTES Analysis**

Page 76 - **Budget & Planning Calendar**

Page 79 – **2004-05 Governor’s January Proposed Budget**

Page 80 – **Associated Student Body Reports**

Page 92 - **CCFS-311Q Report (Quarter ending 12/31/03)**

Page 94 – **Cash Flow Summary (Period ending 12/31/03)**

Page 95 – **Expenditure Comparisons** (By Major Budget Activity, Major Account Code, & Academic Salaries)



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

	<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>1st Period 2003-2004</u>
<i>College of San Mateo</i>									
Resident									
Fall & Spring	6,932	6,631	7,135	7,756	7,611	7,263	7,336	8,041	8,158
Summer	<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>1,127</u>
Total, Resident	7,558	7,256	7,899	8,578	8,536	8,146	8,247	9,067	9,285
Total, Apprenticeship	160	157	212	209	171	173	171	165	130
Flex-time	21	17	12	14	15	14	10	9	13
Non-Resident									
Fall & Spring	252	290	370	335	360	315	327	288	252
Summer	<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	275	313	403	360	391	347	355	321	278
College of San Mateo Total	8,014	7,743	8,525	9,161	9,113	8,680	8,783	9,562	9,706
<i>Canada College</i>									
Resident									
Fall & Spring	2,982	2,787	2,752	2,773	2,816	2,988	3,358	3,489	3,619
Fall & Spring (N/C)		8	7	5	6	6	25	8	38
Summer (N/C)								1	18
Summer	<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>0</u>
Total, Resident	3,288	3,146	3,076	3,125	3,181	3,375	3,775	3,964	3,675
Flex-time	8	7	7	11	11	7	4	3	6
Non-Resident									
Fall & Spring	158	155	190	157	152	155	152	116	82
Fall & Spring (N/C)		1	1	1	1	1	4	2	5
Summer (N/C)									
Summer	<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	170	171	205	171	164	164	169	128	88
Canada College Total	3,466	3,324	3,289	3,307	3,356	3,546	3,948	4,095	3,769
<i>Skyline College</i>									
Resident									
Fall & Spring	5,182	5,155	5,318	5,541	5,470	5,222	5,780	6,375	6,093
Fall & Spring (N/C)				14	-	-	-	-	-
Summer (N/C)									
Summer	<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	5,807	5,750	5,952	6,304	6,298	6,243	6,677	7,385	6,958
Total, Apprenticeship	20	23	32	45	43	43	42	31	9
Flex-time	12	12	7	10	16	10	4	4	5
Non-Resident									
Fall & Spring	70	83	100	121	166	203	159	154	135
Summer	<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	79	94	111	137	184	226	185	176	153
Skyline College Total	5,918	5,879	6,103	6,496	6,541	6,522	6,908	7,596	7,125



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

	<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>1st Period 2003-2004</u>
<i>District</i>									
Resident									
Fall & Spring	15,096	14,573	15,205	16,070	15,897	15,473	16,474	17,905	17,870
Fall & Spring (N/C)	0	8	7	19	6	6	25	8	38
Summer (N/C)	0	0	0	0	0	0	0	1	18
Summer	<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>1,992</u>
Total, Resident	16,653	16,152	16,927	18,007	18,015	17,764	18,699	20,416	19,918
Total, Apprenticeship	180	180	244	254	214	216	213	196	139
Flex-time	41	36	26	35	42	31	18	16	24
Non-Resident									
Fall & Spring	480	528	660	613	678	673	638	558	469
Fall & Spring (N/C)	0	1	1	1	1	1	4	2	5
Summer (N/C)	0	0	0	0	0	0	0	0	0
Summer	<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	524	578	719	668	739	737	709	625	519
District Total	17,398	16,946	17,917	18,964	19,010	18,748	19,639	21,253	20,600

San Mateo County Community College District

January 28, 2004

BOARD REPORT NO. 04-1-7CA

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor-Superintendent

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

APPROVAL OF 2004-05 BUDGET AND PLANNING CALENDAR

The budget development process for 2004-05 requires formulation of a budget calendar. Included in the 2004-05 calendar is consultation with the Committee for Budget and Finance, which is a subcommittee of the District Shared Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2004-05 on September 8, 2004.

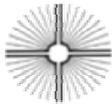
RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2004-05 Budget and Planning Calendar.

BUDGET AND PLANNING CALENDAR, 2004-05

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2004 Schedule of Classes		
October		Review of preliminary budget assumptions and potential budget scenarios	
November – December	Presentations to College Committees and staff regarding preliminary budget assumptions and potential budget scenarios	Review of Budget and Planning Calendar, discussion of budget strategies and allocations ,and budget development process	
January 10	Governor's Budget Proposal		
January	Chancellor's Council review/revise draft of Budget and Planning Calendar and budget development process; discussion of Governor's Budget; District revenue/expenditure implications.	Review of Governor's Budget and discussion of District revenue and expenditure implications (inform DSGC at its next meeting).	Approval of 2004-05 Budget and Planning Calendar, review of Governor's Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities.
January/ February	Chancellor's Council discussions of budget strategies and allocations.	Continuing discussion of State budget and District revenue/expenditure options.	Board policy discussions/decision regarding budget adjustments which impact existing positions.
February	Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Campuses Finalize Summer Session 2004 Schedule of Classes	Review of 2004-05 Mid-Year Budget Report and preliminary District revenue assumptions and expenditure plans.	Review of 2004-05 Mid-Year Budget Report and preliminary District revenue assumptions and expenditure plans.
February/ March	Discussion of budget priorities at Colleges and with Chancellor's Cabinet.		
March	Campuses Finalize Fall 2004 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2004-05 budget priorities and Districtwide allocations.
May 14	Site Tentative Budgets completed. Work resumes to develop final budget after tentative budget is loaded.		
Mid-May	Governor's May Revise		

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DSGC at its next meeting).	Governor's May Revise; budget priorities, goals and objectives.
June	District Office completes budget input and prepares Tentative Budget document	Review of 2004-05 Tentative Budget	
June 23			Adoption of 2004-05 Tentative Budget and 2004-05 Gann Limit.
June-August	Final adjustments to budget are made.		
July	Enactment of 2004-05 State Budget		
August	Legislative Trailer Bills		
August	2003-04 books are closed. District Office completes budget input and prepares Final Budget document.		
September 8			Public Hearing/Adoption of 2004-05 Final Budget.



2004-05 Budget Deliberations for the California Community Colleges

Item	2003-04 (as enacted)	2004-05 Governor's January Proposed Budget	
<u>General Apportionment</u>			
Apportionments: General Fund	1,589,149,000	1,344,545,000	
Apportionments: Local Property Tax Revenues	2,121,398,000	2,264,429,000	
Apportionments: Student Fees	260,138,000	356,107,000	
Programs folded into the base apportionment (below)	-	300,807,000	
Total Apportionment	3,970,685,000	4,265,888,000	
<u>Categorical Programs</u>			
Academic Senate for the Community Colleges	467,000	467,000	
Basic Skills and Apprenticeship	40,552,000	40,552,000	
California Virtual University	1,347,000	Telecomm.&Technology State Init.	
Disabled Students Programs and Services	82,583,000	82,583,000	
Economic Development	35,790,000	35,790,000	
Equalization	0	80,000,000	
Extended Opportunities Programs and Services	82,671,000	Block Grant A	
CARE	12,221,000	Block Grant A	
Faculty and Staff Diversity	1,747,000	1,747,000	
Foster Care Education Program	1,754,000	1,754,000	
Fund for Student Success	6,158,000	Block Grant A	
Growth for Apportionments	57,900,000	121,120,000	3% Growth
Hazardous Substances	4,404,000	Block Grant B	
Instructional Equipment and Library Materials	12,471,000	Block Grant B	
Instructional Improvement	312,000	0	
Matriculation	54,307,000	Folded into base.	
Noncredit Growth	0	4,012,000	
Partnership for Excellence	225,000,000	Folded into base (at 175m)	
Part-Time Faculty Compensation	50,828,000	Folded into base.	
Part-Time Faculty Health Insurance	1,000,000	Folded into base.	
Part-Time Faculty Office Hours	7,172,000	Folded into base.	
Scheduled Maintenance/Special Repairs	12,470,000	Block Grant B	
Special Services for CalWorks Recipients	34,580,000	34,580,000	
Student Financial Aid Administration	46,447,000	46,447,000	
Teacher and Reading Development Partnership	3,700,000	0	
Telecommunications and Technology Infra.	22,025,000	Split between T&T State Init. and base.	
Transfer Education and Articulation	1,974,000	1,974,000	
Block Grant A (Targeted Student Services)	-	101,050,000	
Block Grant B (Physical Plant and Instructional Support)	-	29,345,000	
Telecommunications & Technology State Init.	-	10,897,000	
<u>Miscellaneous (Non-program) Items</u>			
Health Fee Mandate Reimbursement	1,000	2,000	
Lease-Purchase Bond Payments	55,039,000	57,381,000	
 Lottery	 140,922,000	 140,922,000	
Total Funding	4,966,849,000	5,056,511,000	
Funded FTES	1,104,943	1,137,150	
Funding per FTES	\$ 4,495	\$ 4,447	
Student Enrollment Fee	\$18/unit	\$26/unit	
Student Enrollment Fee -- BA/BS degree holders	\$18/unit	\$50/unit	

In this chart ,the \$200 million deferral is reflected as received in 2003-04. For the purposes of Proposition 98, it would be considered to be received in 2004-05, the legal year of appropriation.

Associated Students, Cañada College

Summary of Programs and Activities

2nd Quarter Report, October – December 2003

The Associated Students worked very hard on a number of advocacy related issues surrounding Community Colleges. Members of ASCC traveled to New Orleans to learn and discuss a number of different bills and legislation that are making their way through Congress. Currently, three bills are under study for possible advocacy work. HR 442 – Hope Tax Scholarship Credit, HR 3039 – Reauthorization of the Higher Education Act and S. 1545 – the Dream Act.

The Associated Students have held discussions and open forums on a number of these topics and will continue to do so during the spring semester. The Associated Students have started and will complete, with the help of the Academic Senate, a policy which guides Student Government on how, when and where it can or should take political positions on federal and or state bills and legislation. The policy will also explain that multiple sides to an issue must be presented before Associated Students can state a specific position.

Campus Programs and Support.

The Associated Students issued I.D. cards to students, staff and faculty during the fall semester.

The Associated Students continue to sponsor their student discount program, allowing a student body card holder discounts at local merchants, movie theaters, theme parks, restaurants, entertainment centers, travel agencies, museums, cultural centers and have added ski resorts and IKEA to the growing list of merchants.

The SamTrans Bus Pass program was very successful this semester as ridership on Route 274 has continued to rise. In the near future, The Associated Students will be discussing the issue of extending the Bus Pass program with SamTrans for 2004-2005.

Wireless Internet.

The Associated Students purchased and installed a wireless internet system for the Cañada College Café. Students can now rent wireless cards from the ASCC and log on to the internet from anywhere in the cafeteria.

Lectures.

“Stop Shooting and Start Talking” - Israeli Palestinian presentation on issues in the Middle East.

KSR1 – Musician, Professor and Hip Hop Star – KSR1 spoke to students on the hip-hop industry, the importance of education and the misconception around gangsta rap.

The Children of Iraq – The Iraqi coalition of SF spoke to the Cañada College Community about the current situation in Iraq and the American response.

Latino Heritage Tour – A mobile museum displaying famous Latinos was set up in Cañada College’s cafeteria in celebration of Latino Heritage month.

Financial Support.

- The Associated Students sponsored the December Posada event for the Cañada College Community.
- The ASSC sponsored the Winter Dance Jam Event for the Cañada College Community.
- The ASSC sponsored the College Resource Fair – a one day fair that highlighted all the college services and programs on the main lawn.
- The ASSC granted approval for 8 new clubs during October through December.
- The ASSC sponsored Club Day for campus clubs.
- The ASSC sponsored the Student Halloween event.
- The ASSC sponsored and organized the 2nd Harvest Food Drive.
- The ASSC was the major Arts and Olive Festival Sponsor for Cañada College.

The Associated Students has enjoyed sitting on various committees at Cañada College for 2003 and looks forward to working with the Cañada College Shared Governance Officers in 2004!

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

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

CAÑADA COLLEGE ASSOCIATED STUDENTS
Balance Sheet
December 31, 2003

	OPERATIONS	RESTRICTED	TOTALS
ASSETS			
Cash			
Bank Commercial	\$34,349	\$131,102	\$165,451
Bank Time Deposits	0	30,000	30,000
Total Cash	\$34,349	\$161,102	\$195,451
Receivables			
Miscellaneous Receivable	\$16,000	\$0	\$16,000
Loans Receivable	2,812	3,507	6,319
Total Receivables	\$18,812	\$3,507	\$22,319
Furniture, Fixtures & Equipment	\$33,805	\$0	\$33,805
Less Accumulated Depreciation	(29,197)	0	(29,197)
Total Furniture, Fixt., & Eqpt.	\$4,608	\$0	\$4,608
TOTAL ASSETS	\$57,768	\$164,610	\$222,378
LIABILITIES AND CAPITAL			
Liabilities			
Student Representation Fee	\$0	\$4,203	\$4,203
Accounts Payable	0	62	62
Club Funds	1,500	27,568	29,068
Trust Funds	196	118,415	118,611
Loan Funds	3,845	8,395	12,240
Total Liabilities	\$5,541	\$158,642	\$164,184
Capital			
Capital, July 1, 2003	\$31,735	\$0	\$31,735
Net Income (Loss)	20,492	0	20,492
Vending Capital	0	5,968	5,968
Capital, December 31, 2003	\$52,227	\$5,968	\$58,195
TOTAL LIABILITIES AND CAPITAL	\$57,768	\$164,610	\$222,378

CAÑADA COLLEGE ASSOCIATED STUDENTS
Income Statement--Operations
For the Quarter Ending December 31, 2003

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
INCOME		
ATM Income	\$388	\$888
Vending Fees	475	2,225
Activity Card Sales	16,525	41,525
Student General	0	0
Interest	142	256
Games	0	0
Festivals/Programs	60	60
Other Income--Misc	260	270
TOTAL INCOME	\$17,850	\$45,224
EXPENSES		
Awards & Scholarships	\$0	\$0
Office Supplies & Services	461	893
Activity Card Expense	(0)	822
Publicity	0	0
Conference	0	0
Program Expense	16,310	16,310
Administrative Expense	5,510	5,510
Other Expenditures	(198)	324
TOTAL EXPENSES	\$22,083	\$23,859
NET INCOME FROM ASB GOVERNMENT	(\$4,232)	\$21,366
Less Depreciation Expense	(421)	(874)
NET INCOME	(\$4,653)	\$20,492
<u>VENDING</u>		
Vending Income	\$4,584	\$5,968
Less Expense & Transfer	0	0
Net Vending Income	\$4,584	\$5,968
Vending Capital, July 1, 2003		\$0
Vending Capital, December 31, 2003		\$5,968

Associated Students, College of San Mateo
Summary of Programs and Activities
2nd Quarter Report, October – December 2003

Ongoing

- The ASCSM, in conjunction with the student organizations at Cañada and Skyline, continued to develop and solicit feedback from various campus organizations regarding the Policy for Student Participation in District and College Shared Governance. The development and implementation of the policy has become a priority for this year's student government.
- ASCSM President Candice Alfaro and College President Shirley Kelly continued to hold weekly "Talk 2 The Prez" sessions. These open discussion times are intended to allow any member of the campus community to approach the presidents with comments, concerns and opinions regarding any aspect of the College's operation.

October 2003

- On October 8th, Students for Justice in Palestine, an ASCSM Club, sponsored "Dabka Day," a celebration of Palestinian dance, food and culture.
- Club Day was held on October 15th to encourage student participation in the College's clubs and organizations. Club Day is sponsored by the ASCSM and the Inter Club Council (ICC) in order to showcase the wide range of student clubs and organizations at CSM.
- Between October 17th and 19th, members of the ASCSM attended the California Community College Student Affairs Association (CCCSAA) statewide leadership training conference. The conference provided student leadership development and the opportunity for the ASCSM members to network with student leaders from around the state.
- The ASCSM, in conjunction with the International Student Union (ISU) and Ethnic Studies Society (ESS), sponsored a presentation by recording artist KRS-ONE on October 21st in the CSM Theatre. The event promoted an increased understanding of the positive aspects of hip-hop music and culture.
- ASCSM members attended the California Student Association of Community Colleges (CalSACC) sponsored Fall Leadership Conference between October 24th and 26th in Southern California. CSM students in attendance worked with other student leaders from around California on statewide issues and policies.
- Starting October 29th and culminating on October 31st, the ASCSM sponsored an Oktoberfest celebration at CSM. The multi-day event included bands, food sales and a costume contest.

November 2003

- During the month of November, the ASCSM sponsored the "Sharing Will Save the World" photo exhibit in the CSM Theatre lobby. Provided by Share International, the exhibit promoted a more equitable sharing of the world's resources as solutions to the global problems of hunger and poverty.
- Beginning November 17th and continuing into December, the ASCSM sponsored a campus-wide food and clothing drive to benefit the Second Harvest Food Bank of Santa Clara and San Mateo Counties. The campus community amassed five barrels of food and clothing.
- On November 19th, the Performance Dance Ensemble, an ASCSM Club, performed in the South Cafeteria of Building 5 to a full house. The performance included several selections developed collaboratively by the Performance Dance Ensemble, along with selections from CSM's Polynesian Club and Spirit Squad. Additionally, students currently enrolled in dance classes at the College gave ballet, modern, ballroom, jazz and hip-hop performances.
- The annual CSM College and High School Jazz Fest was held on November 21st. Sponsored in part by the ASCSM, the festival brought together high school and college students from throughout San Mateo County and beyond for a day of workshops, clinics and performances. This year's festival included twelve school bands and performances by several professional jazz artists.

- Between November 21st and 23rd, members of the ASCSM attended the San Diego State Leadership Conference in Southern California. Conference workshops focused on diversity, developing individual leadership skills and working effectively within a group.

December 2003

- On the evening of December 5th, the ASCSM and CSM Spirit Squad sponsored a Holiday Party for the campus community.
- The ASCSM's annual Holiday Faire was held on December 8th and 9th in order to allow students the opportunity to do some holiday shopping before the start of finals.
- As part of the ASCSM's new "Noon Time Tune Time" program, the band Black Dove performed in the Main Cafeteria of Building 5 on December 11th. This ongoing program will continue to showcase local bands throughout the Spring semester.
- On December 13th, the International Student Union (ISU), the Ethnic Studies Society (ESS) and the ASCSM sponsored the annual ISU Fashion and Talent Show. The event showcased fashions and music from several of the diverse cultures at CSM. The show was completely developed, staged and performed by CSM students.

Submitted by:

Fauzi Hamadeh, CSM Student Activities Office, for,
Steve Robison, Coordinator of Student Activities, CSM

COLLEGE OF SAN MATEO ASSOCIATED STUDENTS
Balance Sheet
December 31, 2003

	OPERATIONS	RESTRICTED	TOTALS
ASSETS			
Cash			
Petty Cash	\$25	\$0	\$25
Bank Commercial	69,609	19,716	89,325
Bank Time Deposits	0	0	0
District Investment Pool	0	339,177	339,177
Total Cash	\$69,634	\$358,894	\$428,528
Receivables			
Miscellaneous Receivable	\$84,581	\$0	\$84,581
Loans Receivable	13,767	1,100	14,867
Total Receivables	\$98,348	\$1,100	\$99,448
Furniture, Fixtures & Equipment	\$114,185	\$32,443	\$146,628
Less Accumulated Depreciation	(102,041)	(26,461)	(128,502)
Total Furniture, Fixt., & Eqpt.	\$12,144	\$5,982	\$18,126
TOTAL ASSETS	\$180,127	\$365,975	\$546,102
LIABILITIES AND CAPITAL			
Liabilities			
Student Representation Fee	\$0	\$84,534	\$84,534
Accounts Payable	14	30,159	30,173
Club Funds	0	83,689	83,689
Trust Funds	7,356	177,652	185,008
Loan Funds	16,854	10,576	27,430
Total Liabilities	\$24,224	\$386,610	\$410,834
Capital			
Capital, July 1, 2003	\$102,551	(\$20,635)	\$81,916
Adjustment to Capital/Prior	(1,481)	0	(1,481)
Net Income (Loss)	49,792	0	49,792
Vending Capital	5,041	0	5,041
Capital, December 31, 2003	\$155,903	(\$20,635)	\$135,268
TOTAL LIABILITIES AND CAPITAL	\$180,127	\$365,975	\$546,102

COLLEGE OF SAN MATEO ASSOCIATED STUDENTS
Income Statement--Operations
For the Quarter Ending December 31, 2003

	THIS QUARTER	YEAR TO DATE	YEAR TO DATE
INCOME			
Activity Card Sales	\$24,250	\$63,145	\$87,395
ATM	771	500	1,271
Concessions	1,143	0	1,143
Interest	1,948	2,476	4,424
Program Income	0	0	0
Rec/Game Room	0	0	0
Miscellaneous Income	1,095	20	1,115
Commission - Pepsi Cola	874	0	874
TOTAL INCOME	\$30,081	\$66,141	\$96,222
EXPENSES			
Awards & Scholarships	\$0	\$0	\$0
Activity Card Expense	783	0	783
Conference	0	0	0
Office Supplies	85	445	530
Operating Expense	0	0	0
Student Assistants	20,263	13,534	33,797
Equipment Repairs & Rental	0	0	0
Laundry Service	0	0	0
Concessions Expense	244	627	871
Programs	4,340	1,456	5,796
Other Expenditures	(40)	215	175
TOTAL EXPENSES	\$25,675	\$16,277	\$41,952
NET INCOME SUBTOTAL	\$4,406	\$49,864	\$54,270
Less Depreciation Expense	(1,703)	(1,703)	(3,406)
Less Depreciation Expense - Café International	(536)	(536)	(1,072)
NET INCOME	\$2,167	\$47,625	\$49,792
<u>VENDING</u>			
Vending Income	15,019	\$4,680	\$19,699
Less Expense & Transfer	(16,137)	0	(16,137)
Net Vending Income	(\$1,118)	\$4,680	\$3,562
Vending Capital, July 1, 2003		\$1,479	\$1,479
Vending Capital, December 31, 2003		\$6,159	\$5,041

**Associated Students, Skyline College
Summary of Programs and Activities
2nd Quarter Report, October – December 2003**

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

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

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

Student Handbook and Academic Planners: The ASSC continues to work with the Student Activities Office to distribute the Student Handbooks. Work has begun on the 2004 – 2005 Student Handbooks so that they will be available for spring orientation. The deadline for submitting material is Friday, February 27, 2004.

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

Student Identification Cards: The ASSC continues to produce Student 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.

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 quarter the following clubs / organizations have been formed or their official status has been renewed: Cosmetology, Spirit Squad, SHPE, Women in Transition, and Black Student Union. The Vice President of the ASSC and the Skyline Organization and Club Council are currently in the process of updating the Club Manual with the help of the ASSC advisor.

Program and Events:

October 1, Club Rush: Twelve of Skyline's active clubs participated in recruitment efforts on the Quad. Each club provided information on their objectives, goals and future events to the students.

October 17-19, CCCSAA Conference: Six members of the ASSC and their advisor attended the California Community Colleges Student Advisor Association Conference in Sacramento. They were Tanya Johnson, Peter Monroy, Kyle Meralles, Ronn Mercado, Marilyn Mascarinas, Melchie Cabrigas and Ilka Barcala. Students attended workshops and forum meetings on leadership development, student outreach, volunteer recruitment and lobbying techniques.

October 30: The ASSC sponsored Halloween activities for the students on campus. There was a Pie Eating Contest, Costume Contest, a D.J. and giveaways. Approximately 200 students attended this event.

October 31, Halloween: The ASSC sponsored activities for the 50 children from the Skyline College day care center. They were given goodie bags and a Pinata.

November 3, Course Fair/Club Fair: The Course Fair was held in the Cafeteria, offering new courses to students. Twelve of Skyline's active clubs participated in recruitment efforts on the Quad. Each club provided information on their objectives, goals and future events to the students.

November 13-17, ASACC: ASSC Members went to a Conference in New Orleans where they attended workshops on leadership, recruitment and lobbying. Members who attended are as follows: Tanya Johnson, Peter Monroy, Ronn Mercado, Kyle Meralles, Marilyn Mascarinas and Hamish Kumaran.

December 3, Bookstore Forum: The ASSC set up a forum for students, faculty and staff to discuss issues regarding bookstore services and the current Bookstore RFP. Approximately 60 people attended the forum.

December 11-12, Student Outreach: Members of the Student Council gave out donuts, coffee, candy, and information to students who were interested in joining the ASSC.

Co-Sponsored: The ASSC helped fund the Respiratory Therapy Club, so they could attend the AARC Conference in Las Vegas, Nevada.

The ASSC funded the awards for the BOO (Phi Theta Kappa) Science Essay Contest that was held in November.

If you need additional information or have any question about the summary, please contact me.

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

SKYLINE COLLEGE ASSOCIATED STUDENTS
Balance Sheet
December 31, 2003

	<u>OPERATIONS</u>	<u>RESTRICTED</u>	<u>TOTALS</u>
ASSETS			
Cash			
Bank Commercial	\$57,879	\$252,611	\$310,490
Petty Cash	25	0	25
Bank Savings	0	110,524	110,524
Total Cash	\$57,904	\$363,135	\$421,039
Receivables			
Miscellaneous Receivable	\$230,773	\$0	\$230,773
Loans Receivable	6,620	0	6,620
Total Receivables	\$237,393	\$0	\$237,393
Furniture, Fixtures & Equipment	\$71,247	\$0	\$71,247
Less Accumulated Depreciation	(65,777)	0	(65,777)
Total Furniture, Fixt., & Eqpt.	\$5,470	\$0	\$5,470
TOTAL ASSETS	\$300,766	\$363,135	\$663,901
LIABILITIES AND CAPITAL			
Liabilities			
Student Representation Fee	\$0	\$57,893	\$57,893
Accounts Payable	2,682	0	2,682
Club Funds	26,700	80,553	107,252
Trust Funds	74,451	224,691	299,143
Loan Funds	3,183	0	3,183
Total Liabilities	\$107,015	\$363,136	\$470,152
Capital			
Capital, July 1, 2003	\$16,484	\$0	\$16,484
Adjustment to Capital	0	0	0
Net Income (Loss)	45,658	0	45,658
Vending Capital	131,608	0	131,608
Total Capital, December 31, 2003	\$193,750	\$0	\$193,750
TOTAL LIABILITIES AND CAPITAL	\$300,766	\$363,135	\$663,901

SKYLINE COLLEGE ASSOCIATED STUDENTS
Income Statement--Operations
For the Quarter Ending December 31, 2003

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
INCOME		
Activity Card Sales	\$31,085	\$66,430
Interest	14	28
Controller of Activities	0	0
Game Room	0	0
Miscellaneous Income	0	10
TOTAL INCOME	\$31,099	\$66,468
EXPENSES		
Activity Card Expense	\$1,275	\$6,250
Awards and Scholarships	2,000	2,250
General Fund	6,325	6,491
Office Supplies	109	109
Other Expenditures	1,000	1,000
Publicity	135	274
Salaries and Benefits	3,233	3,233
TOTAL EXPENSES	\$14,077	\$19,607
NET INCOME FROM ASB GOVERNMENT	\$17,022	\$46,861
Less Depreciation Expense	(685)	(1,204)
NET INCOME	\$16,338	\$45,658
<u>VENDING</u>		
Vending Income	\$9,125	\$9,125
Less Expense & Transfer	0	0
Net Vending Income	\$9,125	\$9,125
Vending Capital, July 1, 2003		\$122,483
Vending Capital, December 31, 2003		\$131,608

Quarterly Financial Status Report, CCFS-311Q

Fiscal Year 2003-2004
District:(370)SAN MATEO Quarter Ended: (Q2) December 31, 2003
Certified Date:26-Jan-04 01:46 PM

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

<u>Annual</u>	As of June 30 for fiscal year (FY) specified.			
	FY00-01	FY01-02	FY02-03	FY03-04
General Fund Revenues (Objects 8100, 8600, and 8800)	98,850,255	106,863,685	108,330,923	113,297,285
Other Financing Sources (Objects 8900)	945,634	684,017	401,770	65,586
General Fund Expenditures (Objects 1000-6000)	92,366,961	99,605,383	104,427,235	108,152,786
Other Outgo (Objects 7100, 7300, 7400, 7500, and 7600)	7,342,801	5,860,275	4,162,196	3,243,470
Reserve for contingency Unrestricted	0	0	3,767,728	4,105,320
Reserve for contingency Total	0	0	3,767,728	4,105,320
General Fund Ending Balance Unrestricted	7,976,057	9,926,897	5,864,741	7,494,680
General Fund Ending Balance Total	8,166,080	10,248,124	6,623,658	8,252,680
Prior-Year Adjustments	0	0	0	0
Attendance FTES	19,287	16,784	20,417	19,943
<u>Quarter</u>	For the same quarter to each fiscal year (FY) specified			
	FY00-01	FY01-02	FY02-03	FY03-04
General Fund Cash Balance (Excluding investments)	19,820,437	22,404,875	20,695,052	27,112,430

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

	Total Budget	Actual	Percentage
	(Annual)	(Year-to-Date)	%
General Fund Revenues (Objects 8100, 8600, and 8000)	113,297,285	66,708,838	58.88
Other Financing Source (Objects 8900)	65,586	57,282	87.34
General Fund Expenditures (Objects 1000-6000)	108,152,786	48,235,744	44.60
Other Outgo (Objects 7100, 7300, 7400, 7500, and 7600)	3,243,470	2,335,353	72.00

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

Salaries

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

* As specified in collective bargaining agreement.

Benefits

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

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

IV. Did the district have significant events for the quarter(include incurrence of long-term debt, settlement of audit citings 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.)

CERTIFICATION

To the best of my knowledge, the data contained in this report are correct.

To the best of my knowledge, the data contained in this report are correct. I further certify that this report was/will be presented at the governing board meeting specified below, afforded the opportunity to be discussed and entered into the minutes of meeting.

District Chief Business Officer	Date	District Superintendent	Date
Quarter Ended:	(Q2) December 31, 2003	Governing Board Meeting Date	Jan / 28 / 2004

San Mateo County Community College District
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING December 31, 2003

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>SELF- INSURANCE FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
Beg. Cash Balance in County Treasury	20,451,420.99	2,520,954.22	494,355.87	97,168,916.82	42,136.67	129,450.80	-
Cash inflow from operations:							
Year-to-date Income	54,801,754.53	11,964,365.91	63,870.89	15,164,137.34	382,688.57	3,050,085.99	1,637,365.03
Accounts Receivable	(4,413,049.50)	879,440.07	4,046.25	6,840,442.91	96,213.03	185,048.92	34,758.37
Deferred Income	(2,401,700.04)	(4,597,064.86)		(123,877.00)	(14,853.00)	(164,030.80)	
Cash awaiting for deposit	326,939.93	451,964.37		124,981.12	1,091.40	2,208.81	
Total Income	68,765,365.91	11,219,659.71	562,273.01	119,174,601.19	507,276.67	3,202,763.72	1,672,123.40
Cash outflow for operations:							
Year to date expenditure	42,686,634.88	7,884,462.45	16,318.03	15,532,457.38	344,641.92	2,906,906.50	-
Advances / Prepaid	(1,178,617.14)	(133,387.54)		(215.24)	(7,244.14)		
Account Payable	7,388,507.22	(3,784,758.98)	230.00	5,318,198.93	124,525.71	235,398.95	-
Cash Balance From Operations	19,868,840.95	7,253,343.78	545,724.98	98,324,160.12	45,353.18	60,458.27	1,672,123.40
Other Cash inflow							
94 TRAns	30,300,000.00						
County Wired Transfer In							
Beg. Investment Balance							
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.	-						
Total Beg. Balance	1,294,576.02			5,000.00			17,599,543.75
Y.T.D. Investment Balance							
LAIF Balance	89,470.64						190,988.56
County Pool - TRANS Bal.							
County Pool Balance	1,214,859.95						19,080,678.59
Special Bond				5,000.00			
C.O.P.	-						
Y.T.D. Balance	1,304,330.59			5,000.00			19,271,667.15
Net Cash changes from Investment	(9,754.57)			-			(1,672,123.40)
Net changes from unrealized gain / (loss)							
Cash Balance in County Treasury	50,159,086.38	7,253,343.78	545,724.98	98,324,160.12	45,353.18	60,458.27	0.00
Net Cash (Excluding TRANS)	19,859,086.38	7,253,343.78	545,724.98	98,324,160.12	45,353.18	60,458.27	0.00

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

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES			CLASSIFIED SALARIES			EMPLOYEE BENEFITS		
				1000		PER FTES	2000		3000		PER FTES	
1997-98			AMOUNT	%	AMOUNT		%	AMOUNT	%	AMOUNT		%
Cañada College	\$10,121,388	3,289	\$3,077	\$6,496,686	64.19%	\$1,975	\$1,736,544	17.16%	\$528	\$1,358,910	13.43%	\$413
College of San Mateo	\$23,616,548	8,525	\$2,770	\$15,074,490	63.83%	\$1,768	\$3,935,291	16.66%	\$462	\$3,167,335	13.41%	\$372
Skyline College	\$16,073,330	6,103	\$2,634	\$10,210,235	63.52%	\$1,673	\$2,533,076	15.76%	\$415	\$2,062,913	12.83%	\$338
Central Svcs/District Office	\$16,167,568	0	\$0	\$816,662	5.05%	\$0	\$4,695,992	29.05%	\$0	\$3,246,431	20.08%	\$0
Total	\$65,978,834	17,917	\$3,682	\$32,598,073	49.41%	\$1,819	\$12,900,903	19.55%	\$720	\$9,835,589	14.91%	\$549
1998-99												
Cañada College	\$10,366,618	3,307	\$3,135	\$6,581,525	63.49%	\$1,990	\$1,868,571	18.02%	\$565	\$1,267,725	12.23%	\$383
College of San Mateo	\$24,459,662	9,161	\$2,670	\$15,784,754	64.53%	\$1,723	\$4,156,004	16.99%	\$454	\$3,083,192	12.61%	\$337
Skyline College	\$17,421,534	6,496	\$2,682	\$10,795,734	61.97%	\$1,662	\$2,700,380	15.50%	\$416	\$2,013,059	11.56%	\$310
Central Svcs/District Office	\$18,172,761	0	\$0	\$962,636	5.30%	\$0	\$5,935,114	32.66%	\$0	\$3,163,918	17.41%	\$0
Total	\$70,420,575	18,964	\$3,713	\$34,124,649	48.46%	\$1,799	\$14,660,069	20.82%	\$773	\$9,527,894	13.53%	\$502
1999-00												
Cañada College	\$10,951,026	3,356	\$3,263	\$6,818,265	62.26%	\$2,032	\$2,146,328	19.60%	\$640	\$1,366,798	12.48%	\$407
College of San Mateo	\$25,953,221	9,113	\$2,848	\$15,974,783	61.55%	\$1,753	\$4,711,998	18.16%	\$517	\$3,174,206	12.23%	\$348
Skyline College	\$18,734,291	6,541	\$2,864	\$11,638,174	62.12%	\$1,779	\$3,016,198	16.10%	\$461	\$2,254,973	12.04%	\$345
Central Svcs/District Office	\$18,488,550	0	\$0	\$505,338	2.73%	\$0	\$5,794,296	31.34%	\$0	\$3,568,987	19.30%	\$0
Total	\$74,127,088	19,010	\$3,899	\$34,936,560	47.13%	\$1,838	\$15,668,820	21.14%	\$824	\$10,364,964	13.98%	\$545
2000-2001												
Cañada College	\$11,808,658	3,546	\$3,330	\$7,181,138	60.81%	\$2,025	\$2,190,884	18.55%	\$618	\$1,477,846	12.51%	\$417
College of San Mateo	\$27,940,102	8,680	\$3,219	\$16,860,441	60.34%	\$1,942	\$4,906,389	17.56%	\$565	\$3,381,767	12.10%	\$390
Skyline College	\$20,003,626	6,522	\$3,067	\$11,770,621	58.84%	\$1,805	\$3,431,499	17.15%	\$526	\$2,411,962	12.06%	\$370
Central Svcs/District Office	\$20,860,800	0	\$0	\$971,335	4.66%	\$0	\$5,661,786	27.14%	\$0	\$4,197,159	20.12%	\$0
Total	\$80,613,186	18,748	\$4,300	\$36,783,535	45.63%	\$1,962	\$16,190,558	20.08%	\$864	\$11,468,734	14.23%	\$612
2001-2002												
Cañada College	\$12,632,803	3,948	\$3,200	\$7,853,008	62.16%	\$1,989	\$2,310,446	18.29%	\$585	\$1,641,808	13.00%	\$416
College of San Mateo	\$29,955,660	8,783	\$3,411	\$18,156,582	60.61%	\$2,067	\$5,515,589	18.41%	\$628	\$3,779,836	12.62%	\$430
Skyline College	\$21,496,139	6,908	\$3,112	\$12,639,227	58.80%	\$1,830	\$4,136,010	19.24%	\$599	\$2,722,326	12.66%	\$394
Central Svcs/District Office	\$22,580,021	0	\$0	\$515,388	2.28%	\$0	\$6,976,608	30.90%	\$0	\$4,649,086	20.59%	\$0
Total	\$86,664,623	19,639	\$4,413	\$39,164,205	45.19%	\$1,994	\$18,938,653	21.85%	\$964	\$12,793,056	14.76%	\$651
2002-2003												
Cañada College	\$12,914,050	4,095	\$3,154	\$7,938,949	61.48%	\$1,939	\$2,466,168	19.10%	\$602	\$1,865,192	14.44%	\$455
College of San Mateo	\$30,361,237	9,559	\$3,176	\$18,624,825	61.34%	\$1,948	\$5,930,211	19.53%	\$620	\$4,411,303	14.53%	\$461
Skyline College	\$21,601,746	7,585	\$2,848	\$12,985,438	60.11%	\$1,712	\$4,224,624	19.56%	\$557	\$3,064,203	14.18%	\$404
Central Svcs/District Office	\$24,579,650	0	\$0	\$1,061,516	4.32%	\$0	\$7,816,635	31.80%	\$0	\$5,824,556	23.70%	\$0
Total	\$89,456,683	21,239	\$4,212	\$40,610,728	45.40%	\$1,912	\$20,437,638	22.85%	\$962	\$15,165,254	16.95%	\$714

Notes:

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

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

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000		
				AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
1997-98												
Cañada College	\$10,121,388	3,289	\$3,077	\$429,109	4.24%	\$130	\$100,139	0.99%	\$30	\$0	0.00%	\$0
College of San Mateo	\$23,616,548	8,525	\$2,770	\$1,120,930	4.75%	\$131	\$318,502	1.35%	\$37	\$0	0.00%	\$0
Skyline College	\$16,073,330	6,103	\$2,634	\$980,166	6.10%	\$161	\$286,940	1.79%	\$47	\$0	0.00%	\$0
Central Svcs/District Office	\$16,167,568	0	\$0	\$4,593,983	28.41%	\$0	\$994,621	6.15%	\$0	\$1,819,879	11.26%	\$0
Total	\$65,978,834	17,917	\$3,682	\$7,124,188	10.80%	\$398	\$1,700,202	2.58%	\$95	\$1,819,879	2.76%	\$102
1998-99												
Cañada College	\$10,366,618	3,307	\$3,135	\$512,395	4.94%	\$155	\$85,955	0.83%	\$26	\$50,447	0.49%	\$15
College of San Mateo	\$24,459,662	9,161	\$2,670	\$1,313,349	5.37%	\$143	\$118,879	0.49%	\$13	\$3,484	0.01%	\$0
Skyline College	\$17,421,534	6,496	\$2,682	\$1,368,372	7.85%	\$211	\$383,010	2.20%	\$59	\$160,979	0.00%	\$0
Central Svcs/District Office	\$18,172,761	0	\$0	\$4,438,458	24.42%	\$0	\$985,056	5.42%	\$0	\$2,687,579	14.79%	\$0
Total	\$70,420,575	18,964	\$3,713	\$7,632,574	10.84%	\$402	\$1,572,900	2.23%	\$83	\$2,902,489	4.12%	\$153
1999-00												
Cañada College	\$10,951,026	3,356	\$3,263	\$525,097	4.79%	\$156	\$94,375	0.86%	\$28	\$163	0.00%	\$0
College of San Mateo	\$25,953,221	9,113	\$2,848	\$1,610,982	6.21%	\$177	\$286,686	1.10%	\$31	\$194,566	0.75%	\$21
Skyline College	\$18,734,291	6,541	\$2,864	\$1,466,108	7.83%	\$224	\$358,011	1.91%	\$55	\$827	0.00%	\$0
Central Svcs/District Office	\$18,488,550	0	\$0	\$5,205,713	28.16%	\$0	\$1,175,066	6.36%	\$0	\$2,239,150	12.11%	\$0
Total	\$74,127,088	19,010	\$3,899	\$8,807,900	11.88%	\$463	\$1,914,138	2.58%	\$101	\$2,434,706	3.28%	\$128
2000-2001												
Cañada College	\$11,808,658	3,546	\$3,330	\$849,738	7.20%	\$240	\$109,052	0.92%	\$31	\$0	0.00%	\$0
College of San Mateo	\$27,940,102	8,680	\$3,219	\$1,549,140	5.54%	\$178	\$349,089	1.25%	\$40	\$893,275	3.20%	\$103
Skyline College	\$20,003,626	6,522	\$3,067	\$1,504,845	7.52%	\$231	\$586,994	2.93%	\$90	\$297,705	0.00%	\$0
Central Svcs/District Office	\$20,860,800	0	\$0	\$5,375,003	25.77%	\$0	\$1,255,583	6.02%	\$0	\$3,399,934	16.30%	\$0
Total	\$80,613,186	18,748	\$4,300	\$9,278,726	11.51%	\$495	\$2,300,718	2.85%	\$123	\$4,590,914	5.69%	\$245
2001-2002												
Cañada College	\$12,632,803	3,948	\$3,200	\$621,208	4.92%	\$157	\$48,445	0.38%	\$12	\$157,888	1.25%	\$40
College of San Mateo	\$29,955,660	8,783	\$3,411	\$1,591,167	5.31%	\$181	\$360,865	1.20%	\$41	\$551,621	1.84%	\$63
Skyline College	\$21,496,139	6,908	\$3,112	\$1,359,202	6.32%	\$197	\$460,671	2.14%	\$67	\$178,703	0.00%	\$0
Central Svcs/District Office	\$22,580,021	0	\$0	\$6,028,644	26.70%	\$0	\$724,435	3.21%	\$0	\$3,685,858	16.32%	\$0
Total	\$86,664,623	19,639	\$4,413	\$9,600,221	11.08%	\$489	\$1,594,416	1.84%	\$81	\$4,574,070	5.28%	\$233
2002-2003												
Cañada College	\$12,914,050	4,095	\$3,154	\$554,146	4.29%	\$135	\$31,230	0.24%	\$8	\$58,365	0.45%	\$14
College of San Mateo	\$30,361,237	9,559	\$3,176	\$1,193,566	3.93%	\$125	\$103,905	0.34%	\$11	\$97,427	0.32%	\$10
Skyline College	\$21,601,746	7,585	\$2,848	\$1,200,784	5.56%	\$158	\$121,793	0.56%	\$16	\$4,904	0.00%	\$0
Central Svcs/District Office	\$24,579,650	0	\$0	\$6,920,699	28.16%	\$0	\$305,539	1.24%	\$0	\$2,650,705	10.78%	\$0
Total	\$89,456,683	21,239	\$4,212	\$9,869,195	11.03%	\$465	\$562,467	0.63%	\$26	\$2,811,401	3.14%	\$132

Notes:

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

San Mateo County Community College District

ACTUAL EXPENDITURE COMPARISON FOR THE SMCCCD BY MAJOR BUDGET ACTIVITY

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES			PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
1998-99														
Cañada College	\$10,086,538	3,307	\$7,697,229	76.31%	\$2,328	\$1,459,523	14.47%	\$441	\$0	0.00%	\$0	\$929,786	9.22%	\$281
College of San Mateo	\$23,282,314	8,952	\$18,671,406	80.20%	\$2,086	\$3,163,650	13.59%	\$353	\$40,361	0.17%	\$5	\$1,406,897	6.04%	\$157
Skyline College	\$17,154,004	6,437	\$13,929,103	81.20%	\$2,164	\$1,866,080	10.88%	\$290	\$28,329	0.17%	\$4	\$1,330,492	7.76%	\$207
Central Svcs/District Office	\$17,369,951	0	\$2,934,939	16.90%	\$0	\$247,269	1.42%	\$0	\$5,961,288	34.32%	\$0	\$8,226,455	47.36%	\$0
Total	\$67,892,807	18,696	\$43,232,677	63.68%	\$2,312	\$6,736,522	9.92%	\$360	\$6,029,978	8.88%	\$323	\$11,893,630	17.52%	\$636
1999-00														
Cañada College	\$10,696,994	3,356	\$8,213,219	76.78%	\$2,447	\$1,474,296	13.78%	\$439	\$8,956	0.08%	\$3	\$1,000,523	9.35%	\$298
College of San Mateo	\$24,516,740	8,942	\$19,580,120	79.86%	\$2,190	\$3,034,957	12.38%	\$339	\$41,819	0.17%	\$5	\$1,859,844	7.59%	\$208
Skyline College	\$18,449,521	6,398	\$15,044,716	81.55%	\$2,351	\$1,947,097	10.55%	\$304	\$33,258	0.18%	\$5	\$1,424,450	7.72%	\$223
Central Svcs/District Office	\$17,998,562	0	\$3,587,817	19.93%	\$0	\$85,895	0.48%	\$0	\$6,436,857	35.76%	\$0	\$7,887,993	43.83%	\$0
Total	\$71,661,817	18,696	\$46,425,872	64.78%	\$2,483	\$6,542,245	9.13%	\$350	\$6,520,890	9.10%	\$349	\$12,172,810	16.99%	\$651
2000-2001														
Cañada College	\$11,550,021	3,546	\$8,679,050	75.14%	\$2,448	\$1,748,623	15.14%	\$493	\$10,813	0.09%	\$3	\$1,111,535	9.62%	\$313
College of San Mateo	\$26,504,681	8,507	\$21,352,508	80.56%	\$2,510	\$3,322,116	12.53%	\$391	\$51,241	0.19%	\$6	\$1,778,816	6.71%	\$209
Skyline College	\$19,575,700	6,479	\$15,389,868	78.62%	\$2,375	\$2,234,003	11.41%	\$345	\$66,097	0.34%	\$10	\$1,885,732	9.63%	\$291
Central Svcs/District Office	\$20,155,962	0	\$4,585,189	22.75%	\$0	\$2,199	0.01%	\$0	\$7,482,178	37.12%	\$0	\$8,086,396	40.12%	\$0
Total	\$77,786,364	18,532	\$50,006,615	64.29%	\$2,698	\$7,306,941	9.39%	\$394	\$7,610,329	9.78%	\$411	\$12,862,479	16.54%	\$694
2001-2002														
Cañada College	\$12,337,984	3,948	\$9,300,549	75.38%	\$2,356	\$1,824,057	14.78%	\$462	\$3,882	0.03%	\$1	\$1,209,496	9.80%	\$306
College of San Mateo	\$28,326,892	8,783	\$22,824,753	80.58%	\$2,599	\$3,564,453	12.58%	\$406	\$50,182	0.18%	\$6	\$1,887,504	6.66%	\$215
Skyline College	\$21,052,322	6,908	\$16,332,449	77.58%	\$2,364	\$2,640,226	12.54%	\$382	\$63,849	0.30%	\$9	\$2,015,798	9.58%	\$292
Central Svcs/District Office	\$20,917,912	0	\$4,492,050	21.47%	\$0	\$1,071	0.01%	\$0	\$7,421,023	35.48%	\$0	\$9,003,768	43.04%	\$0
Total	\$82,635,110	19,639	\$52,949,801	64.08%	\$2,696	\$8,029,807	9.72%	\$409	\$7,538,936	9.12%	\$384	\$14,116,566	17.08%	\$719
2002-2003														
Cañada College	\$12,568,099	4,095	\$9,462,639	75.29%	\$2,311	\$1,814,555	14.44%	\$443	\$14,410	0.11%	\$4	\$1,276,495	10.16%	\$312
College of San Mateo	\$28,608,707	9,559	\$23,215,700	81.15%	\$2,429	\$3,396,281	11.87%	\$355	\$91,980	0.32%	\$10	\$1,904,746	6.66%	\$199
Skyline College	\$21,190,072	7,585	\$16,576,214	78.23%	\$2,185	\$2,520,121	11.89%	\$332	\$92,136	0.43%	\$12	\$2,001,601	9.45%	\$264
Central Svcs/District Office	\$22,991,850	0	\$5,849,476	25.44%	\$0	\$400,752	1.74%	\$0	\$7,622,870	33.15%	\$0	\$9,118,752	39.66%	\$0
Total	\$85,358,728	21,239	\$55,104,029	64.56%	\$2,594	\$8,131,709	9.53%	\$383	\$7,821,396	9.16%	\$368	\$14,301,594	16.75%	\$673

Notes:

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

San Mateo County Community College District

ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000

	TOTAL GEN'L FUND EXPENSES	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES		HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
	1000 only	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
1997-98													
Cañada College	\$6,496,686	\$3,343,569	51.47%	\$1,970,014	30.32%	\$470,361	7.24%	\$150,594	2.32%	\$440,202	6.78%	\$121,946	1.88%
College of San Mateo	\$15,074,490	\$7,183,877	47.66%	\$4,076,580	27.04%	\$2,274,267	15.09%	\$345,192	2.29%	\$1,008,727	6.69%	\$185,847	1.23%
Skyline College	\$10,210,235	\$4,986,639	48.84%	\$2,883,602	28.24%	\$1,079,554	10.57%	\$395,733	3.88%	\$752,236	7.37%	\$112,471	1.10%
Central Svcs/District Office	\$816,662	\$0	0.00%	\$179,232	21.95%	\$0	0.00%	\$101,244	12.40%	\$536,186	65.66%	\$0	0.00%
Total	\$32,598,073	\$15,514,085	47.59%	\$9,109,428	27.94%	\$3,824,182	11.73%	\$992,763	3.05%	\$2,737,351	8.40%	\$420,264	1.29%
1998-99													
Cañada College	\$6,581,525	\$3,107,404	47.21%	\$2,183,368	33.17%	\$492,935	7.49%	\$234,048	3.56%	\$484,903	7.37%	\$78,867	1.20%
College of San Mateo	\$15,784,754	\$7,476,687	47.37%	\$4,336,630	27.47%	\$2,303,689	14.59%	\$372,506	2.36%	\$1,087,933	6.89%	\$207,309	1.31%
Skyline College	\$10,795,734	\$4,994,533	46.26%	\$3,453,908	31.99%	\$948,084	8.78%	\$459,619	4.26%	\$806,650	7.47%	\$132,940	1.23%
Central Svcs/District Office	\$962,636	\$0	0.00%	\$95,008	9.87%	\$333,005	34.59%	\$146,254	15.19%	\$388,369	40.34%	\$0	0.00%
Total	\$34,124,649	\$15,578,624	45.65%	\$10,068,914	29.51%	\$4,077,713	11.95%	\$1,212,427	3.55%	\$2,767,855	8.11%	\$419,116	1.23%
1999-00													
Cañada College	\$6,818,265	\$3,063,150	44.93%	\$2,401,599	35.22%	\$458,877	6.73%	\$211,566	3.10%	\$619,125	9.08%	\$63,948	0.94%
College of San Mateo	\$15,974,783	\$7,440,368	46.58%	\$4,768,076	29.85%	\$2,036,558	12.75%	\$356,203	2.23%	\$1,160,066	7.26%	\$213,512	1.34%
Skyline College	\$11,638,174	\$5,561,758	47.79%	\$3,504,387	30.11%	\$1,089,464	9.36%	\$405,757	3.49%	\$936,770	8.05%	\$140,038	1.20%
Central Svcs/District Office	\$505,338	\$13,357	2.64%	\$169	0.03%	\$213,370	42.22%	\$27,159	5.37%	\$251,283	49.73%	\$0	0.00%
Total	\$34,936,560	\$16,078,633	46.02%	\$10,674,231	30.55%	\$3,798,269	10.87%	\$1,000,685	2.86%	\$2,967,244	8.49%	\$417,498	1.20%
2000-2001													
Cañada College	\$7,181,138	\$3,169,536	44.14%	\$2,262,946	31.51%	\$647,262	9.01%	\$141,102	1.96%	\$693,578	9.66%	\$266,714	3.71%
College of San Mateo	\$16,860,442	\$7,638,107	45.30%	\$5,031,408	29.84%	\$2,374,979	14.09%	\$419,276	2.49%	\$1,161,731	6.89%	\$234,939	1.39%
Skyline College	\$11,770,621	\$5,822,017	49.46%	\$3,169,580	26.93%	\$1,239,044	10.53%	\$487,859	4.14%	\$901,089	7.66%	\$151,032	1.28%
Central Svcs/District Office	\$971,334	\$0	0.00%	\$0	0.00%	\$543,410	55.94%	\$70,628	7.27%	\$357,298	36.78%	\$0	0.00%
Total	\$36,783,535	\$16,629,660	45.21%	\$10,463,934	28.45%	\$4,804,695	13.06%	\$1,118,865	3.04%	\$3,113,696	8.46%	\$652,685	1.77%
2001-2002													
Cañada College	\$7,853,008	\$3,232,830	41.17%	\$2,634,411	33.55%	\$747,935	9.52%	\$92,711	1.18%	\$842,565	10.73%	\$302,556	3.85%
College of San Mateo	\$18,156,582	\$8,334,112	45.90%	\$5,405,488	29.77%	\$2,452,138	13.51%	\$532,656	2.93%	\$1,219,820	6.72%	\$212,368	1.17%
Skyline College	\$12,639,227	\$6,009,572	47.55%	\$3,662,685	28.98%	\$1,307,260	10.34%	\$530,632	4.20%	\$963,653	7.62%	\$165,426	1.31%
Central Svcs/District Office	\$515,389	\$0	0.00%	\$0	0.00%	\$61,896	12.01%	\$106,633	20.69%	\$346,859	67.30%	\$0	0.00%
Total	\$39,164,206	\$17,576,514	44.88%	\$11,702,584	29.88%	\$4,569,229	11.67%	\$1,262,632	3.22%	\$3,372,897	8.61%	\$680,350	1.74%
2002-2003													
Cañada College	\$7,938,949	\$3,467,519	43.68%	\$2,615,205	32.94%	\$805,999	10.15%	\$91,244	1.15%	\$740,766	9.33%	\$218,216	2.75%
College of San Mateo	\$18,624,825	\$8,518,979	45.74%	\$5,604,672	30.09%	\$2,409,304	12.94%	\$516,423	2.77%	\$1,337,925	7.18%	\$237,522	1.28%
Skyline College	\$12,985,437	\$6,069,969	46.74%	\$4,062,460	31.28%	\$1,257,087	9.68%	\$442,875	3.41%	\$978,686	7.54%	\$174,360	1.34%
Central Svcs/District Office	\$1,061,515	\$0	0.00%	\$391,050	36.84%	\$211,944	19.97%	\$155,679	14.67%	\$302,842	28.53%	\$0	0.00%
Total	\$40,610,726	\$18,056,467	44.46%	\$12,673,387	31.21%	\$4,684,334	11.53%	\$1,206,221	2.97%	\$3,360,219	8.27%	\$630,098	1.55%

Notes:

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