

# San Mateo County Community College District

## 2004-2005 Mid-Year Budget Report



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



*Proposed  
Library/Learning  
Resource Center*



*Proposed  
Science Building*



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

*College Vista,  
Proposed Faculty  
& Staff Housing  
Complex*

San Mateo County  
Community College District

**2004-05 Mid-Year Budget Report**

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**San Mateo County Community College District  
2004-05 Mid-Year Budget Report**

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## 2004-05 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 2005-06.

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### 2004-05 STATE & LOCAL BUDGET SUMMARY

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On the surface, the 2004-05 State Budget for community colleges appeared to be a positive step forward from the previous year when daunting reductions and a lack of COLA caused most institutions to make significant cutbacks. The 2004-05 budget included a 2.41% COLA, \$80 million in equalization funding (offset by a \$31.4 million reduction in Partnership for Excellence funding), a small amount of growth funding, and an increase in financial aid funds. Students, however, felt the burden of an increase in enrollment fees from \$18 to \$26 per unit.

The effects of the State budget for the San Mateo County Community College District are still not fully known. Budget trailer legislation was included to hold harmless current "basic aid" districts from property tax shift provisions in the 2004-05 State budget. District officials had been assured that although San Mateo was not considered basic aid, its "self-supporting" status

would qualify the District to be included with basic aid districts in being held harmless. In other words, the legislation would protect the District from losing property tax support. The language in the legislation, however, was not clear, merely defining basic aid districts as those receiving no State general apportionment. This District has not received State general apportionment revenue since 1997-98.

In the meantime, this fall District officials reached an agreement with the State Chancellor's Office to exempt the SMCCCD from most growth and base revenue deficit factors in the State funding model as long as it continues to be fully self-supporting through local property tax and student enrollment fee revenue. Deficit factors are used when State funds are not available to fund the full amount entitled to districts. For example, early information indicates that the State will experience a \$50 million shortfall in 2004-05 due to overestimated property tax and enrollment fee revenue. This deficit could result in a deficit factor of approximately .9%. The impact on this District of a .9% deficit factor would be approximately \$800,000.

The agreement reached between the District and the State Chancellor's Office was retroactive to 2001-02 and the total one-time District revenue for 2001-02, 2002-03, and 2003-04 is estimated at \$1,750,000. The agreement resulted in a favorable outcome for the District, providing local property

tax funding to serve its students. The District also attempted to secure an exemption from the cap placed on FTES funding, which would have provided an additional \$3 million in growth funding, but that initiative was not successful.

### **ERAF & the “Triple Flip”**

For several years, the San Mateo County Community College District has been in the unique position of being self-supporting through local property tax and student enrollment fee revenue. A portion of the local property tax money that the District received was from ERAF (Educational Revenue Augmentation Fund). Implemented in 1992-93, ERAF legislation required a portion of local property tax revenue to be redirected to the District. This lowered the State obligation to the District but did not increase its funding.

Last year, the maximum ERAF revenue the San Mateo County Community College District was entitled to receive approximated \$18 million. Approximately \$14 million was returned as a result of the revenue limit computation set by the State. Without the availability of this ERAF funding, the District would have been reliant upon State apportionment revenue for the past several years.

The 2004-05 State budget included a shift of \$492.6 million in ERAF funding designated for school districts to local governments, which was offset by an equal amount of State apportionment funding for schools. The shift, termed the “triple flip” was implemented to compensate for the loss

of revenue to cities and counties as a result of the vehicle license fee (VLF) reduction and the sales tax to support the State bonds.

Complicating the situation, changes to the community college funding model included folding in categorical allocations, such as Partnership for Excellence and Equalization, to the computation base revenue limit for each district. The budget trailer legislation language was also written with the intent to exempt or hold harmless self-supporting districts from what would have been a sharp increase in base revenue limits—an action that might have changed the self-supporting status for some community college districts. The addition of Partnership for Excellence and Equalization funds to this District’s base revenue limit would delay the ability to reach “basic aid” status for many years.

In December, the State Chancellor’s Office submitted the District’s 2004-05 base revenue limit estimate to the County of San Mateo. The new budget analyst in the State Chancellor’s Office, who was unaware of San Mateo’s unique circumstances, folded Partnership for Excellence and Equalization revenues into the District’s estimated base revenue limit for 2004-05.

The San Mateo County Controller has initially interpreted the budget trailer language to exclude the SMCCCD from being held harmless. This interpretation, if not reversed, will result in the elimination of \$4 million in ERAF funding. This situation, combined with an accompanying decline in local property tax revenue (\$6 million), may result in the District’s reliance on State general

fund apportionment in 2004-05 and an end to its self-supporting status. It should be noted that the interpretation of the County Controller is preliminary and has not been made final at this time.

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## **2005-06 BUDGET PROPOSAL**

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### **Governor's 2005-06 Budget Proposal**

On January 10, 2005, Governor Arnold Schwarzenegger revealed his 2005-06 budget proposal.

#### ***The Good News***

The good news in the Governor's proposal is an increase in community college funding for 2005-06 by \$373 million (7.4% increase), which includes a 3.93% cost-of-living adjustment (COLA), 3% for enrollment growth, and for basic skills, EOPS, DSPS, and matriculation a 3.93% COLA and enrollment growth of 1.89%. The proposal also includes a "set-aside" of \$31.4 million, which is the amount of Partnership for Excellence funds vetoed in the last budget. The set-aside is pending review of the Board of Governors' recommendations on the issue of district-specific accountability measures.

Of significant importance is the fact that the Governor's budget proposal does not include student fee increases. Last year the Governor promised a gradual and predictable fee growth policy. The fee increase in 2003-04 was 66%,

followed by another increase in 2004-05 of 44%. For 2005-06 no increase is being proposed.

#### ***The Bad News***

The Governor's budget proposal also includes some bad news. The proposal did not include additional ongoing funding for Equalization. In 2004-05, \$80 million was allocated to assist in minimizing the revenue per FTES differences between districts. At that time, it was anticipated that additional funding would be made available in 2005-06, and it was expected and that the funding would continue until the full cost of implementing Equalization (over \$200 million) would be attained.

The Governor also proposed shifting \$469 million in State STRS payments to school districts, without a corresponding increase in funding under Proposition 98. For many years the State has paid a portion of the employer contribution to STRS, and since those payments were not made directly to school agencies, they were not included in Proposition 98 funding. For this District, the Governor's STRS proposal would increase benefit costs by over \$1 million.

Included in his budget plan, the Governor proposes to no longer offer PERS defined benefit retirement programs to new employees hired on or after July 1, 2007. Defined benefit retirement programs are those which are based on a pre-determined benefit at the time of retirement. The Governor's proposal calls for establishing defined contribution plans that pay benefits based on market earnings. The proposal would permit

current employees to transfer a sum equal to the member's interest in the defined benefit plan to a defined contribution plan.

The Governor's budget proposal not only reneges on the \$2 billion "deal" that limited the cut to Proposition 98 funding to \$2 billion in 2004-05, but it also proposes to make structural changes to the State Constitution relating to Proposition 98 and the State budget process. The policy changes include: (1) capping the current amount owed to Proposition 98 due to prior actions by the State, (2) eliminating the maintenance factor (requires that funding shortfalls are eventually restored), (3) eliminating the provision that allows the Legislature to "suspend" the minimum funding guarantee, and (4) overriding the minimum funding guarantee with a requirement that the State impose across-the-board spending cuts on all State programs whenever the Legislature fails to pass a balanced State budget by a specified deadline. While schools contend that the proposal compromises the State's guaranteed commitment to public education, the administration believes that the proposal will smooth out the level of funding growth and enable the State to more effectively adjust to economic exigencies.

### **A Review of Proposition 98**

Proposition 98 is a State constitutional amendment approved by the voters in 1988 (and later amended by Proposition 111), which establishes minimum funding levels for K-14 education. Proposition 98 currently provides K-14

education with more than 40% of the State's budget. There are currently three tests which determine the minimum level of K-14 funding:

*Test 1:* Guarantees that K-14 education's funding will not fall below a certain percentage. This test was only used in the first year of Proposition 98.

*Test 2:* Provides that K-14 education will receive, as a minimum, its prior-year total funding adjusted for enrollment growth and COLA (per-capita personal income).

*Test 3:* Provides an alternative calculation of the funding base in years in which State per-capita general fund revenues grow more slowly than per-capita personal income.

In order to make up for the lower funding level under *Test 3*, in subsequent years K-14 education receives a maintenance allowance equal to the difference between what should have been provided if the revenue conditions had not been weak and what was actually received under the *Test 3* formula. This maintenance allowance is paid in subsequent years when the growth in per-capita State tax revenue outpaces the growth in per-capita personal income.

Under *Test 3*, funding growth is automatically reduced, but Proposition 98 can also be suspended any time with a two-thirds vote of the Legislature and approval by the Governor. Following a suspension, the formula provides for funding to eventually get back on track via a "maintenance factor," but the funding lost in the meantime cannot be recovered. The reduced funding levels of *Test 3* and suspensions coupled with the

increased funding levels of *Test 2* and the maintenance factor can cause large swings in funding.

In 2004-05, funding for K-14 would have grown by \$4 billion due to increasing enrollment and growth in per capita personal income (\$2 billion) and the maintenance factor deferred by the Legislature in 2001-02 and 2002-03 (\$2 billion). Excluding community college leaders from the discussion, the Governor negotiated with K-12 leaders for a \$2 billion maintenance factor, thereby “rebasin” K-14 education funding. Because 2004-05 State revenue increased over budgeted revenue, Proposition 98 and the “deal” require that the Legislature appropriate \$1.1 billion to education. The Governor, instead, proposed that the funds be used to address the State’s budget deficit.

The Governor has proposed in his 2005-06 budget proposal that the ongoing cut from the 2004-05 “deal” be increased from \$2 billion to \$3.1 billion, which includes rescinding a \$300 million “reserve” previously set aside in the 2004-05 budget and the increase that schools should have received under Proposition 98 for increased revenues in 2004-05. His proposed changes to the State Constitution under Proposition 98 caps the amount owed to education, thereby eliminating any hope of restoring the \$3.7 billion in cumulative cuts remaining after 2005-06. It also eliminates the maintenance factor, and allows the Legislature to “suspend” the minimum funding guarantee while instead imposing across-the-board spending cuts. Instead of having a ratchet-up

mechanism, where one year’s funding becomes the next year’s base, there would be a ratchet-down mechanism, where reductions would be included in the next year’s base.

### **Highlights of Governor’s 2005-06 Budget Plan**

Following is a brief summary of details of the Governor’s Budget Proposal as it relates to community colleges:

**COLA** – \$195.5 million for a 3.93% cost-of-living adjustment including basic skills, EOPS, DSPS, and Matriculation.

**Growth** – \$136.7 million for 3% enrollment growth and statutory enrollment growth of 1.89% for basic skills, EOPS, DSPS and Matriculation.

**Equalization** – no augmentation

**Proposition 98** – The share to community colleges improved from 10.25% to 10.35%. Also major structural changes, as detailed on Pages 4 and 5, were proposed.

**Student Fees** – no increase

**Retirement** – Shift of \$469 million in STRS retirement payments to schools without funds to offset costs. Also includes shift for new employees from defined benefit retirement programs to defined contribution programs.

**Economic Development** - \$20 million in one-time funds to increase coordination between community colleges and high schools for fully articulated, industry-driven career technical education curricula.

**Accountability** - \$31.4 million set-aside for potential restoration to community college

apportionments, pending the outcome of the Board of Governors' recommendations this Spring.

**Capital Outlay** – \$263 million from State bond funds for 50 community college projects. For the San Mateo County Community College District, this includes close to \$4 million for the Library/Learning Resources/Student Services Center at Cañada College, the Student Services consolidation at College of San Mateo, and the Allied Health Vocational Training Center at Skyline College.

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## SMCCCD 2005-06 BUDGET PLANNING

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Amidst the uncertainties surrounding the current year's budget for this District and uncertainty surrounding the 2005-06 State budget, the District continues with the collective bargaining process to bring closure to the District's largest expense category—compensation. Without a clearer picture of the District's revenue, proceeding with collective bargaining negotiations and with budget planning for 2005-06 has been a challenge.

The District is still waiting to learn the outcome of the County Counsel's final interpretation of the legislative budget trailer language to determine if the County Controller's decision not to hold SMCCCD harmless with regard to property tax reductions should be reversed or modified.

## Enrollment

Until the District is in basic aid status, enrollment growth will continue to be a significant factor in determining the District's funding.

Although Fall enrollment declined, the District is currently projecting a slight increase in funded enrollment for 2005-06. In order to sustain funded enrollment, the District may shift some FTES for the Summer of 2005 to fiscal year 2004-05.

A detailed historical chart of FTES is located on pages 82-83. The final column of the chart reflects FTES for Summer 2004, Fall 2004, and a projection for Spring 2005.

## Tax Revenue Anticipation Notes (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 County's requirement to return ERAF funds in December, as a result of the County Controller's interpretation of the hold harmless legislation, and the additional uncertainty of State apportionment receipts, the District's cash needs are critical. It may be necessary for the District's general fund to temporarily borrow cash from its other funds in addition to using TRAN proceeds.

### **Increased Costs**

Increased expenditures for employee benefits will be included in the 2005-06 expenditure plan as budget planning commences.

On January 1, 2005 health care premiums increased an average of 18%. Increasing the employee medical cap is likely to take place as part of the negotiated compensation agreement with employee groups. For the first time, the medical premium rate for PERS Care for single employees exceeds the employee medical cap. For the past few years, two-party and family health care premium rates have exceeded the employee medical caps.

Another more substantial increase in employer-paid benefits is the State Teachers Retirement System (STRS) pension fund. As mentioned previously, the Governor's proposal to shift STRS payments to school districts will cause a 2% increase in the STRS employer contribution rate—from the current 8.25% to 10.25%. This shift could cost the SMCCCD over \$1 million.

The Department of Finance has estimated that the employer contribution rate for the Public Employees Retirement System (PERS) will be 10.2% for 2005-06, which is estimated to increase costs by approximately \$65,000. The 2004-05 rate was 9.952%. The PERS Board will not adopt an official rate until their May 2005 Board meeting.

### **Committee on Budget and Finance**

The Committee on Budget and Finance meets twice each month. Committee members receive

regular updates on the budget and actively contribute to the dissemination of information to their respective constituencies.

The members of the Committee for 2005-06 include Rick Ambrose (CSM Academic Senate), Anyta Archer (Skyline CSEA), Kathy Blackwood (Chair), Eloisa Briones (Skyline Budget Office), Dick Claire (Cañada Academic Senate), Kiiausha David (Skyline Associated Students), Chris Eden (CSM Associated Students), Jim Keller (District), John Kirk (AFT), Peggy Lew (Cañada Budget Office), Virgil Stanford (CSM Budget Office), Jozsef Veres (AFSCME), Terry Watson (Cañada CSEA), Linda Whitten (Skyline Academic Senate), and Nancy Witte (CSM CSEA).

Currently, the Committee is in the process of developing a new resource allocation model. For discussion purposes, a variety of scenarios have been developed based on desired principles identified by the Committee earlier this year. The Committee plans eventually to recommend to the District Shared Governance Committee a model that can be used both in years of enrollment growth as well as in years of decline.

### **2005-06 Budget and Planning Calendar**

On January 26, 2005, the Board of Trustees approved the 2005-06 Budget and Planning Calendar, as developed by the Committee on Budget and Finance. The Budget & Planning Calendar can be found on Pages 84-86.

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## 2004-05 HIGHLIGHTS

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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

The District is mid-way through the planned five-year Capital Improvement Program. Construction contracts have been awarded for two of the three campus flagship projects and construction is now underway. Both of these projects are being delivered via the Design Build Delivery Method, as authorized under AB1000. San Mateo continues to be the only district to move forward with projects under Design Build Delivery Method, although three Districts were authorized to do so under this legislation. The two flagship projects now underway are Skyline College's Student Services and Community Center with Science Annex (Buildings 6/7A), and College of San Mateo's Science Building (Building 36). An additional Design Build project, the Districtwide Athletics Facility Upgrade Project, was also awarded this year and is now approximately 50% complete. The Division of State Architect (DSA) is in the final review process of Cañada College's flagship project, the Library Learning Resources Center (Building 9). The District expects to award a construction contract this summer. Due to a significant State funding component, this project is being delivered

via the traditional Design-Bid-Build Delivery Method.

In addition to these exciting flagship projects, many other projects are underway or have been completed this year around the District. A calendar of major capital improvement projects showing timelines for design, construction and completion can be found on Page 50. A brief recap of campus activities follows.

The main gateway to **Cañada College** saw major upgrades during the fall, with repair of the Plaza at Bldg. 8, new landscape and hardscape, and several accessible ramps around the campus.



**New ADA Ramps at Cañada College**

Replacement of the Campus Fire Alarm system will be complete and the new system tested over the Spring break. The second phase of work at the Theater Building is now complete, and a third phase focusing on faculty offices is scheduled for this summer. This faculty office project will also include offices located in Building 13, as well as administrative offices in the Administration Building. Chevron Energy

Services (CES) is now installing Zone Level Controls for improved energy efficiency, air quality and occupant comfort. In Spring 2005, CES will begin expansion of the campus chiller to provide air-conditioning to the Library Learning Resources Center and other buildings in the future.

**College of San Mateo** has several projects under construction, including major infrastructure upgrades to service the new Science Building, Regional Public Safety Center and Athletic Facilities. This work will be complete by Spring 2005. A major general lecture classroom facility, Building 18, is now undergoing seismic retrofit and modernization and is scheduled to be completed in Winter 2006. Final testing of the new fire alarm system is scheduled later this year. The Regional Public Safety Center is currently out to bid, with a construction contract award expected in March 2005. CES will complete campus energy efficiency upgrades by spring. The new synthetic turf football field opened for the first game of the 2004 season, and the new synthetic turf baseball field opened in February for the first game of their season.



**Construction of New CSM Synthetic Turf Baseball Field**

The lower level of Building 9, primary home to the KCSM operations and team, will undergo a tenant improvement project, allowing consolidation of Building 9 KCSM team members and those currently housed in Building 34. DSA approval of the plans is expected shortly, and the project will be bid this spring. This summer, classrooms in Building 16, a general lecture classroom facility, are scheduled to receive a “facelift” including paint, flooring, window and acoustic treatments and new furniture. The Child Development Center will also undergo renovation this summer. Several roofs will be replaced around campus, and the signature feature of the campus, the main quad fountains, will be reconditioned.

Winter break was an especially busy construction period at **Skyline College**. Significant hazardous materials remediation took place in Buildings 3 and 8; infrastructure and demolition work associated with the campus flagship project took place; repair of the underground heating hot water loop system was made; and relocation of an underground gas line was accomplished.

The Pacific Heights facility renovation is nearing completion. Occupants in Building 8 will move into their temporary facilities this spring. The Building 3 Seismic Retrofit and Modernization project was successfully bid within budget, and authorization to award a construction contract is expected from the Public Works Board (PWB). The Building 8 Seismic Retrofit and Modernization project was DSA approved in

January 2005, and authorization to proceed to bid is also expected from the PWB. Finally, CES is 50% complete with zone level controls at this campus.

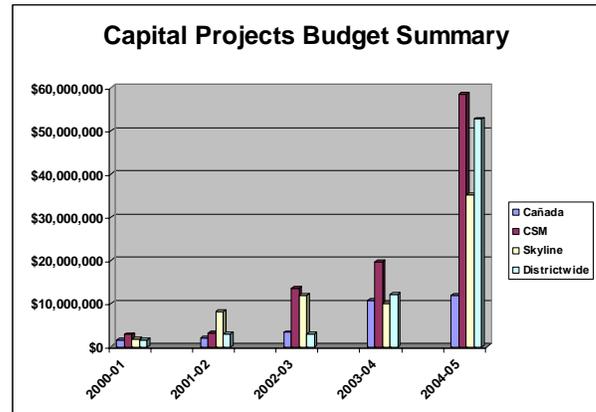


**Demolition Work for New Skyline Student Union Building/Science Wing**

**Districtwide**, program management activities are ongoing, including pre-qualification of contractors and implementation of communication and outreach programs of various types to both the Colleges and the greater community. Website postings, e-mails, media reports, and telephone calls are some of the tools used to reach out to potential bidders and interested parties. The Program Management Team, including District Facilities and Swinerton Staff, have made presentations to various constituents including the Bond Oversight Committee, the local Buildings and Trades Council, bond rating firms, representatives of the State Chancellor’s Office and the Community College Facilities Coalition California Convention in Sacramento. Coordination of bid dates with other local districts

has helped maximize bid participation and competition.

The following chart shows the recent history of capital improvement project budgets for each site and for Districtwide projects:



A complete financial summary of Capital Outlay projects is located on Pages 52-54. The projected cash flow for the Bond Construction Fund is illustrated on Page 60.

**Bookstores**

The Skyline and College of San Mateo Bookstores were spruced up over the summer, receiving new carpeting, paint, and lighting. Cañada’s Bookstore will be renovated during Spring 2006.

Our new Director of Bookstore Operations, Tom Bauer, is now on board and is starting to coordinate the many changes the Bookstores will undergo over the next several years. The Bookstore’s point-of-sale (POS) system is getting old and the equipment is failing. We expect to issue a request for proposals (RFP) for a new system this Spring with the hopes of having it up and running during the Fall.

### **Faculty/Staff Housing Project**

On October 25, 2004, groundbreaking took place for College Vista, a 44-unit multi-family rental housing development for faculty and staff. The project, located on Lower Lot 17 adjacent to the District Office, is scheduled for occupancy by Fall 2005. Rents are anticipated to be significantly below market rate, and it is planned that faculty and staff will be able to live in the apartments while saving for a down payment on a home.



**College Vista Groundbreaking  
October 25, 2004**

### **Payroll Implementation**

A large project is currently underway to bring payroll in-house rather than through the County Office of Education. Several months ago, the County notified the District that they would be purchasing a different hardware and software system associated with, among other things, payroll processing. The County Office of Education indicated its plan to spread the cost of the new system across the districts. The estimated annual increase in costs for this District would be

approximately \$200,000. Because the District has the capability within its Banner system to produce its own payroll, the District decided to begin implementation of in-house payroll with an effective date of January 1, 2006.

In December, the County Office of Education tentatively approved the District's request to become "fiscally accountable," which is required in order for the District to produce its own payroll. After July 1, 2005, the District will continue its relationship with the County; however it will be working directly with the County Controller instead of the County Office of Education. In-house payroll will be implemented on January 1, 2006.

### **Other Banner System Initiatives**

Staff in ITS, Administrative Services, and Human Resources have also been actively working on a variety of projects to streamline and improve operations.

In Human Resources, a new electronic personnel action form has recently been implemented, which will eliminate the processing of paper documents and improve efficiency.

The Grants department has recently implemented a portion of the grants module, which enables the automatic monthly recording of revenue accruals. This has previously been a time-consuming manual process that took place during year-end close.

In Accounting, plans are underway to create a second chart of accounts to accommodate the move to Banner Finance of Auxiliary accounting

operations (Bookstore, Cafeteria, and Associated Students), which are currently managed via a variety of software packages, such as Quick Books, Peachtree, etc.

### **New Telephone System**

The District is currently in the bid process for purchasing a new telephone system, which will be funded through bond proceeds. The current ROLM system is approximately 15 years old, and its technology is outdated. Four vendors are currently being considered by a committee of experts. It is anticipated that the phased implementation of the system will be completed in early Fall 2005.

### **Labor Negotiations**

Collective bargaining for all employee groups is currently taking place. 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.

The District is committed to providing fair and equitable compensation that is competitive with neighboring districts. Each one-percent adjustment in compensation for all employees costs the district approximately \$785,000.

### **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 nine groups of 20 employees to the Museum of Tolerance training in Los Angeles. A tenth group of 20 employees are scheduled to visit the Museum of Tolerance on April 3, 4 & 5, 2005 and an eleventh group will visit in October 2005.

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## **2004-05 MID-YEAR BUDGET STATUS**

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### **Revenues**

The District’s revenue received to date in 2004-05 declined compared with the same quarter in 2003-04. This is due primarily to the return of ERAF revenue to the County in December. The following chart provides a revenue summary for the Unrestricted General Fund:

<b>Unrestricted General Fund Revenue</b>			
	<b>2004-05 Budget</b>	<b>12/31/04 Actuals</b>	<b>% of Total Budget</b>
Base Rev.	\$78,529,700	\$43,357,570	55.21%
PFE	3,552,400	1,669,890	47.01%
Equalization	779,600	779,601	100.00%
Lottery	2,400,000	0	0%
PT Faculty Comp.	1,238,500	488,008	39.40%
Apprenticeship	356,000	164,589	46.23%
Non-Resident Tuition	1,650,000	1,425,419	86.39%
Interest	700,000	441,581	63.08%
Misc.	526,100	509,577	96.86%
<b>Total Projected Revenue</b>	<b>\$87,732,300</b>	<b>\$48,836,235</b>	<b>55.67%</b>

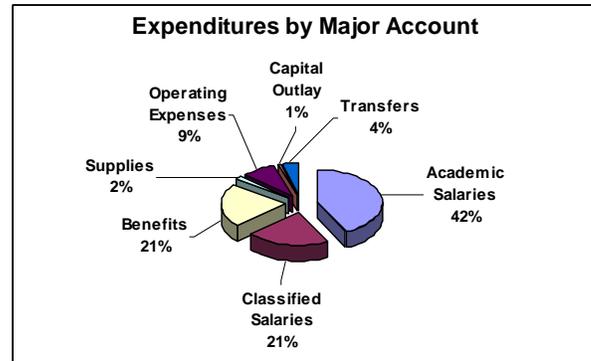
### Expenditures

Unrestricted general fund expenditures for the second quarter increased by less than 4% over second quarter 2003-04. This is due primarily to step and column increases, as well as the increased cost of benefits. It should be noted that salary negotiations for 2004-05 are still pending.

The financial tables included in this report include actual expenditures for each fund and location as of December 31, 2004, as well as comparisons to three previous years.

A summary of expenditures and transfers by site for the Unrestricted General Fund is included in the chart below. 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). In addition, the District 4% contingency reserve account, in the amount of \$3,589,292 is reflected in Central Services.

The chart which follows shows the breakdown of Unrestricted General Fund expenditures by major account as of December 31, 2004.



### 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.

Unrestricted General Fund Expenditures			
	2004-05 Budget	12/31/04 Actuals	% of Total Budget
Cañada College	\$12,495,902	\$6,038,484	48.32%
College of San Mateo	\$29,116,039	14,240,329	48.91%
Skyline College	20,392,559	10,474,104	51.36%
District Office	12,555,652	5,967,966	47.53%
Central Services	25,119,838	7,553,733	30.07%
<b>Total Expense Budget</b>	<b>\$99,679,990</b>	<b>\$44,274,616</b>	<b>44.42%</b>

Increases and decreases in major line item object accounts are shown for both income and expenditures. Explanations for changes made 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	\$1,817,870
2000 Classified Salaries	(643,425)
3000 Employee Benefits	(17,035)
4000 Materials & Supplies	(919,372)
5000 Operating Expenses	(60,028)
6000 Capital Outlay	79,339
7000 Other Outgo	<u>17,035</u>
Total	\$274,384

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

8800 Local Revenues	269,294
8900 Other Sources	<u>5,090</u>
Total	\$274,385

The increase in expenditure and revenue budgets in the Unrestricted General Fund relate primarily to the following: (1) Cañada’s facility rental agreement with San Francisco State University, (2) an increase in the estimated interest payment on the taxable TRAN, and (3) the sale of surplus property. Large changes in the expenditure budgets are a result of the transfer of site ending balance funds to hourly teaching accounts at the campuses.

**Debt Service Fund – Fund 25**

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

7000 Other Outgo	<u>331,588</u>
Total	\$331,588

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

8800 Local Revenues	72,947
8900 Other Sources	<u>258,641</u>
Total	\$331,588

Increases in the Debt Service Fund budget were completed to record Certificate of Participation (COP) payments from the Bookstore and from Redevelopment.

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

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

1000 Academic Salaries	\$116,569
2000 Classified Salaries	142,798
3000 Employee Benefits	13,587
4000 Materials & Supplies	33,723
5000 Operating Expenses	143,025
6000 Capital Outlay	12,296
7000 Other Outgo	<u>59,285</u>
Total	\$521,283

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

8100 Federal Revenues	\$28,365
8600 State Revenues	273,353
8800 Local Revenues	174,600
8900 Other Sources	<u>42,965</u>
Total	\$521,283

Increases in the Restricted General Fund budget occurred as a result of new external programs and grants.

**Capital Outlay Projects Fund – Fund 4**

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

2000 Classified Salaries	27,027
3000 Employee Benefits	10,426
4000 Materials & Supplies	81,700
5000 Operating Expenses	1,451,224

6000 Capital Outlay	(2,440,300)
7000 Other Outgo	<u>869,923</u>
Total	\$0

since adoption of the final budget is shown on page 42.

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

8900 Other Sources	<u>7,377,894</u>
Total	\$7,377,894

The increase in revenue in the Capital Projects Outlay Fund relates to the sale of land at Skyline College. The expenditure budget was not increased by a corresponding amount because there are no plans to spend these funds this fiscal year.

**Child Development Fund – Fund 6**

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

1000 Academic Salaries	\$27,971
3000 Employee Benefits	<u>5,538</u>
Total	\$33,509

Funds for this increase in expenditure will come from the available fund balance in the Child Development Fund.

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**OTHER FUNDS**

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***RESTRICTED GENERAL FUND***

The Restricted General Fund includes all specially funded programs which are restricted in their use by law, regulations, donors, or other outside Federal, State, and Local agencies. A list of the revenue adjustments which have been made

**Parking Fund**

The current Parking Fee is \$30 for a full semester and \$20 for summer. Parking fee revenue decreased by approximately 7% from 2003-04, which is due the decline in enrollment. Parking citation income was added to the Parking Fund this year.

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 has been considered but has not been recommended at this time.

**Health Services Fund**

The Health Services Fee is \$13 per semester. Similar to the Parking revenue decline, Health Services fee revenue also decreased by approximately 7% from 2003-04.

Health Services operational costs exceed revenues, and while the State should provide the difference through mandated cost reimbursements; the State has continued its suspension of all mandated cost reimbursements. The Governor’s budget proposal includes a small amount of funding for mandated cost claims; however future increases to the funding (from Proposition 98) would require reductions in other areas. In the meantime, the Health Services operations rely on

donations and college support to assist in maintaining services to students.

### ***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 \$204,918,023. Of that amount, the Bond Construction Fund amounts to \$130,808,964. Project expenditures for all capital projects funds as of December 31, 2004 were \$24,757,769.

The District issued Series B (\$70,000,000) of its Measure C general obligation bond on February 9, 2005. The District was rated by Moody's at Aa2 and Standard and Poor's at AA, two of the best community college ratings in California. Due to the excellent ratings and the favorable investment climate, the District's total cost for this series ended up at 4.52%, one-half percent less than Series A. This means the District is able to keep the taxpayers' property tax rate the same at \$7.14 per \$100,000 assessed valuation.

### ***ENTERPRISE FUND***

#### **Bookstore**

The following data reflects Bookstore operations for the first six months of the fiscal year beginning June 1, 2004 through November

30, 2004, including Summer session and Fall semester sales.

<i>Bookstore Sales</i>	<i>2003-04</i>	<i>2004-05</i>	<i>Change</i>
Regular Sales	\$4,045,607	\$4,074,988	\$29,381
Computer Sales	48,472	52,772	4,300
<b>Total Sales</b>	<b>\$4,094,079</b>	<b>\$4,127,760</b>	<b>\$33,681</b>

Both regular merchandise sales and sales of computer products increased, which was expected because Cañada College did not offer a full Summer session in 2003-04. Included in Computer Sales is the Bookstore-supported Computer Loan-to-Own Program. There are currently 74 participants in this program. Funds are available for additional loans, and there is currently no waiting list.

<i>Bookstore</i>	<i>2003-04</i>	<i>2004-05</i>	<i>Change</i>
Total Sales	\$4,094,079	\$4,127,760	\$33,681
Other Income	73,518	70,584	-2,934
<b>Total Income</b>	<b>\$4,167,597</b>	<b>\$4,198,344</b>	<b>\$30,747</b>
Cost of Goods Sold	\$3,070,685	\$3,101,035	\$30,350
Operating Expenses	957,411	1,003,607	46,196
<b>Total Expenses</b>	<b>\$4,028,096</b>	<b>\$4,104,642</b>	<b>\$76,546</b>
<b>Net Income</b>	<b>\$139,501</b>	<b>\$93,702</b>	<b>\$-45,799</b>

Total income (sales, interest, and other income) increased by .7% over last year. This is offset by a 1% increase in the cost of goods sold. Operating expenses (excluding cost of goods sold) increased by 4.8% over this same period in 2003-04 due to increased cost of benefits. Net income decreased by 32.8%.

Bookstore financial statements are located on Page 63.

### **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. The District's vending services contractors are Pepsi Bottling Group and Action Vending.

<i>Cafeteria</i>	<i>2003-04</i>	<i>2004-05</i>	<i>Change</i>
Food Service			
Income	\$28,134	\$21,694	\$-6,440
Vending Income	51,949	35,626	-16,323
Interest Income	9,132	8,402	-730
<b>Total Income</b>	<b>89,215</b>	<b>65,722</b>	<b>-23,493</b>
<b>Expenditures</b>	<b>83,539</b>	<b>62,908</b>	<b>-20,631</b>
<b>Net Addition to Capital</b>	<b>\$5,676</b>	<b>\$2,813</b>	<b>\$-2,862</b>

Food Service commissions and vending commissions have decreased by 22.9% since 2003-04. Vending income has decreased by 31.4%, primarily due to a timing issue in receipt of the payment. In addition, soda product pricing increased from \$1 to \$1.25, which may have affected consumer demand. Interest income has decreased slightly from the prior period due to a decrease in the amount of cash available for investment purposes. The decrease to the net addition to capital, including restricted vending income, is 50.4%.

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

Cafeteria financial statements are located on Pages 65.

### **DEBT SERVICE FUND**

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

### **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. Cañada College has subcontracted its portion of the General Center agreement and its State Preschool agreement to Redwood City School District for 2004-05.

Although the tables included for the Child Development Fund (Pages 67-72) indicate a current deficit in the fund, a positive balance is projected for the end of the year. The deficit shown is due to an accounting entry that was made during the first half of the year. State revenue payments are expected to arrive shortly.

### ***TRUST FUND (Student Aid)***

Awards for Fall 2004 are reflected in this report and total \$2,873,584, a decrease of \$33,323 over the same period last year. Additional Fall 2004 awards, along with those for Spring 2005, will be processed during the second half of the year.

### ***RETIREMENT RESERVE***

With adoption of the 2004-05 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 \$22 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 for current and retired employees. 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.

New regulations under GASB 45 will require that the post-retirement medical benefits obligation be shown on the District's financial statements beginning in 2007. This obligation has not previously been accrued as a liability. Doing so will show that the District's fund balance will be negative and may affect the ratings on future bonds.

### ***ASSOCIATED STUDENTS***

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

<i>Cañada College</i>	<i>2003-04</i>	<i>2004-05</i>	<i>Change</i>
ASCC Income	\$45,224	\$48,571	\$3,347
ASCC Expenses	24,732	17,386	-7,346
<b>ASCC Net Income</b>	<b>\$20,492</b>	<b>\$31,185</b>	<b>\$10,693</b>

<i>College of San Mateo</i>	<i>2003-04</i>	<i>2004-05</i>	<i>Change</i>
ASCSM Income	\$96,222	\$149,900	\$53,678
ASCSM Expenses	46,430	59,016	12,586
<b>ASCSM Net Income</b>	<b>\$49,792</b>	<b>\$90,884</b>	<b>\$41,092</b>

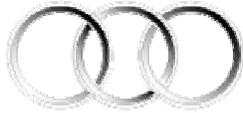
<i>Skyline College</i>	<i>2003-04</i>	<i>2004-05</i>	<i>Change</i>
ASSC Income	\$66,468	\$110,134	\$43,666
ASSC Expenses	20,810	27,327	6,517
<b>ASSC Net Income</b>	<b>\$45,658</b>	<b>\$82,807</b>	<b>\$37,149</b>

Activity card sales are the major source of income for the Associated Students. The large increases in income for College of San Mateo and Skyline are due to earlier than typical recording of student body card income. Cañada Associated Students will record current student body card activity income in the next quarter. Another factor for the increase in income at all three colleges is the increase in the fee for the student body card from \$5 to \$8 this year.

Expenditures of the Associated Students include normal operating expenses (office supplies, activity card, and other miscellaneous expenses) as well as student programs, scholarships, and club assistance supporting campus life.

The ASB financial statements and summaries of College ASB activities, as submitted by the Colleges, are included on pages 87-101 of this report.

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**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

## **Budget Tables**

Page 23 – **SMCCCD Funds Chart**

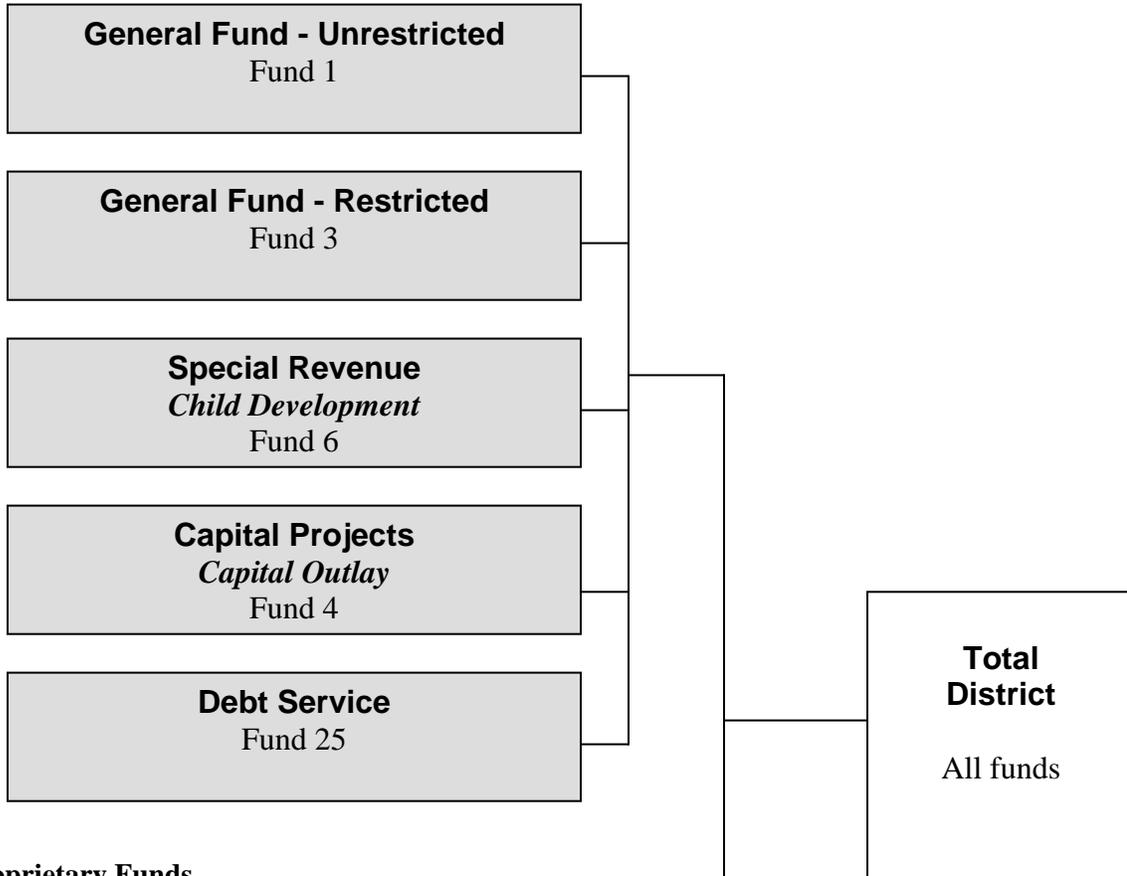
Page 24 – **2004-05 Adoption Budget**

Page 26 – **2004-05 2<sup>nd</sup> Quarter  
Actuals**

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## San Mateo County Community College District Funds

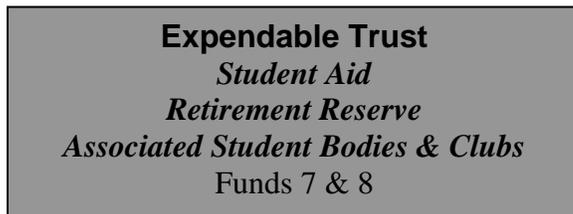
### Governmental Funds



### Proprietary Funds



### Fiduciary Funds



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



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

**Revenue**

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

**Expenses**

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

**Transfers & Other**

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

**Fund Balance**

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

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

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

Note: Bookstore fund fiscal year ends 5/31.

**San Mateo County Community College District**  
**2004-2005**  
**2nd Quarter Actuals - All Funds**



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

**Revenue**

1	Federal Revenue	0	692,790	5,644	0	0
2	State Revenue	3,245,332	4,998,999	(117,139)	393,110	61
3	Local Revenue	45,585,343	5,545,126	58,651	1,754,706	3,215,977
4	<b>Total Revenue</b>	<b>48,830,675</b>	<b>11,236,915</b>	<b>(52,844)</b>	<b>2,147,816</b>	<b>3,216,038</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	18,887,116	1,508,423	79,831	0	0
7	Classified Salaries	9,129,554	3,144,090	168,879	12,870	0
8	Employee Benefits	9,617,387	1,189,967	81,035	2,678	0
9	Materials & Supplies	674,571	454,224	22,585	38,519	0
10	Operating Expenses	3,852,606	1,888,941	2,159	2,823,446	0
11	Capital Outlay	246,333	844,155	0	21,010,334	0
12	<b>Total Expenses</b>	<b>42,407,568</b>	<b>9,029,800</b>	<b>354,488</b>	<b>23,887,846</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	\$0	9,806	306,697	611,282	258,641
14	Other Sources	5,560	26,873	0	7,377,894	72,947
15	Transfers out	(1,866,697)	(9,806)	0	(869,923)	0
16	Contingency	0	0	0	0	0
17	Other Out Go	(351)	(328,815)	0	0	(515,790)
18	<b>Total Transfers/Other</b>	<b>(1,861,488)</b>	<b>(301,942)</b>	<b>306,697</b>	<b>7,119,252</b>	<b>(184,202)</b>

**Fund Balance**

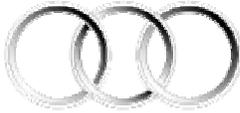
19	Net Change in Fund Balance	4,561,619	1,905,173	(100,635)	(14,620,777)	3,031,835
20	Beginning Balance, 7/1/04	9,947,691	599,466	93,855	103,762,170	8,895,199
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 12/31/04</b>	<b>14,509,310</b>	<b>2,504,639</b>	<b>(6,780)</b>	<b>89,141,393</b>	<b>11,927,034</b>

**San Mateo County Community College District  
2004-05  
Second Quarter Actuals - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self-Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	2,554,457	0	3,252,892	1	
0	0	0	210,873	0	8,731,236	2	
4,198,344	65,722	3,729	296,712	133,463	60,930,720	3	
<b>4,198,344</b>	<b>65,722</b>	<b>3,729</b>	<b>3,062,043</b>	<b>133,463</b>	<b>72,914,848</b>	4	
					0		
					0		
3,101,035	0	0	0	0	3,101,035	5	
0	0	0	0	0	20,475,369	6	
638,513	0	0	0	0	13,093,906	7	
161,613	0	0	0	0	11,052,680	8	
18,552	0	0	0	0	1,208,451	9	
111,981	62,908	11,854	0	0	8,753,895	10	
0	0	0	0	0	22,100,822	11	
<b>4,031,694</b>	<b>62,908</b>	<b>11,854</b>	<b>0</b>	<b>0</b>	<b>79,786,158</b>	12	
0	0	60,000	0	1,500,000	2,746,426	13	
0	0	0	0	0	7,410,326	14	
					0		
0	0	0	0	0	(2,746,426)	15	
0	0	0	0	0	0	16	
(72,947)	0	0	(2,873,584)	0	(3,791,488)	17	
<b>(72,947)</b>	<b>0</b>	<b>60,000</b>	<b>(2,873,584)</b>	<b>1,500,000</b>	<b>3,618,838</b>	18	
93,703	2,813	51,875	188,458	1,633,463	(3,252,472)	19	
5,547,244	746,416	488,061	127,386	19,999,822	150,207,310	20	
(11)	0	0	0	0	(11)	21	
<b>5,640,936</b>	<b>749,229</b>	<b>539,936</b>	<b>315,844</b>	<b>21,633,285</b>	<b>146,954,827</b>	22	

Note: Bookstore fund fiscal year ends 5/31.

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Unrestricted General Fund (Fund 1) - Cañada College**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-2005 Adoption Budget	2004-2005 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	920,972	1,004,097	1,059,914	1,596,819	1,742,019	1,466,641	84%	3
<b>4 Total Revenue</b>	<b>\$920,972</b>	<b>\$1,004,097</b>	<b>\$1,059,914</b>	<b>\$1,596,819</b>	<b>\$1,742,019</b>	<b>\$1,466,641</b>	<b>84%</b>	<b>4</b>

<b>Expenses</b>								
5 Certificated Salaries	\$3,554,634	\$4,192,718	\$3,388,396	\$7,472,836	\$8,181,660	\$3,613,476	44%	5
6 Classified Salaries	1,047,473	1,188,485	1,001,782	2,200,934	\$2,276,656	1,077,073	47%	6
7 Employee Benefits	744,999	919,102	931,653	2,170,770	\$2,170,770	1,007,719	46%	7
8 Materials & Supplies	55,842	62,695	100,271	176,275	\$213,037	86,572	41%	8
9 Operating Expenses	218,929	229,279	186,465	439,472	\$586,725	233,315	40%	9
10 Capital Outlay	24,460	14,368	21,079	35,616	\$58,660	19,977	34%	10
<b>11 Total Expenses</b>	<b>\$5,646,336</b>	<b>\$6,606,647</b>	<b>\$5,629,646</b>	<b>\$12,495,902</b>	<b>\$13,487,507</b>	<b>\$6,038,133</b>	<b>45%</b>	<b>11</b>

<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	1,962	1,962	100%	13
14 Transfers out	0	(95,700)	(7,696)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	(55)	0	0	0	(351)	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>(\$95,755)</b>	<b>(\$7,696)</b>	<b>\$0</b>	<b>\$1,962</b>	<b>\$1,611</b>	<b>82%</b>	<b>17</b>

<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$4,725,364)	(\$5,698,305)	(\$4,577,428)	(\$10,899,083)	(\$11,743,526)	(\$4,569,881)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$4,725,364)</b>	<b>(\$5,698,305)</b>	<b>(\$4,577,428)</b>	<b>(\$10,899,083)</b>	<b>(\$11,743,526)</b>	<b>(\$4,569,881)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - College of San Mateo***



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-2005 Adoption Budget	2004-2005 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$343	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	2,450,583	2,528,072	3,498,851	4,527,100	4,548,044	3,865,885	85%	3
<b>4 Total Revenue</b>	<b>\$2,450,583</b>	<b>\$2,528,072</b>	<b>\$3,499,194</b>	<b>\$4,527,100</b>	<b>\$4,548,044</b>	<b>\$3,865,885</b>	<b>85%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$8,380,582	\$9,391,133	\$8,628,310	\$17,172,442	\$18,107,657	\$8,771,100	48%	5
6 Classified Salaries	2,491,595	2,902,089	2,577,708	5,185,026	\$5,271,746	2,437,533	46%	6
7 Employee Benefits	1,712,923	2,125,438	2,350,399	5,018,751	\$5,018,751	2,407,700	48%	7
8 Materials & Supplies	128,434	134,047	71,415	316,966	\$311,039	132,381	43%	8
9 Operating Expenses	495,301	491,234	368,058	1,231,038	\$1,247,109	466,197	37%	9
10 Capital Outlay	35,201	45,791	15,334	69,727	\$83,989	25,418	30%	10
<b>11 Total Expenses</b>	<b>\$13,244,035</b>	<b>\$15,089,732</b>	<b>\$14,011,224</b>	<b>\$28,993,951</b>	<b>\$30,040,292</b>	<b>\$14,240,329</b>	<b>47%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	497	0%	13
14 Transfers out	0	0	0	(122,088)	(122,088)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$122,088)</b>	<b>(\$122,088)</b>	<b>\$497</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$10,793,452)	(\$12,561,660)	(\$10,512,031)	(\$24,588,939)	(\$25,614,336)	(\$10,373,947)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$10,793,452)</b>	<b>(\$12,561,660)</b>	<b>(\$10,512,031)</b>	<b>(\$24,588,939)</b>	<b>(\$25,614,336)</b>	<b>(\$10,373,947)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Unrestricted General Fund (Fund 1) - Skyline College**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-2005 Adoption Budget	2004-2005 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,658,828	1,767,656	2,338,043	3,076,700	3,076,700	2,738,986	89%	3
<b>4 Total Revenue</b>	<b>\$1,658,828</b>	<b>\$1,767,656</b>	<b>\$2,338,043</b>	<b>\$3,076,700</b>	<b>\$3,076,700</b>	<b>\$2,738,986</b>	<b>89%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$5,995,863	\$6,823,520	\$6,085,824	\$11,605,472	\$12,490,980	\$6,317,221	51%	5
6 Classified Salaries	1,853,592	2,092,106	1,892,718	3,785,268	3,831,760	1,807,178	47%	6
7 Employee Benefits	1,252,219	1,509,615	1,681,471	3,527,854	3,527,854	1,738,958	49%	7
8 Materials & Supplies	173,513	172,307	135,778	368,005	355,381	186,618	53%	8
9 Operating Expenses	325,199	440,236	266,848	859,135	886,050	333,868	38%	9
10 Capital Outlay	136,769	72,226	13,003	114,970	121,170	90,261	74%	10
<b>11 Total Expenses</b>	<b>\$9,737,156</b>	<b>\$11,110,010</b>	<b>\$10,075,642</b>	<b>\$20,260,705</b>	<b>\$21,213,195</b>	<b>\$10,474,104</b>	<b>49%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	27	0	0%	13
14 Transfers out	0	0	0	(131,854)	(131,854)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$131,854)</b>	<b>(\$131,827)</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
Net Change in								
18 Fund Balance	(\$8,078,328)	(\$9,342,354)	(\$7,737,599)	(\$17,315,859)	(\$18,268,322)	(\$7,735,117)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>Net Fund Balance,</b>								
<b>21 Dec. 31</b>	<b>(\$8,078,328)</b>	<b>(\$9,342,354)</b>	<b>(\$7,737,599)</b>	<b>(\$17,315,859)</b>	<b>(\$18,268,322)</b>	<b>(\$7,735,117)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - District Office***

	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-2005 Adoption Budget	2004-2005 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	559,828	0	0	0	0	0	0%	2
3 Local Revenue	26,707	45,394	2,314	7,500	10,651	54,737	514%	3
<b>4 Total Revenue</b>	<b>\$586,535</b>	<b>\$45,394</b>	<b>\$2,314</b>	<b>\$7,500</b>	<b>\$10,651</b>	<b>\$54,737</b>	<b>514%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$104,438	\$153,361	\$155,448	\$332,346	\$332,346	\$158,295	48%	5
6 Classified Salaries	3,051,528	3,560,210	3,660,789	7,465,776	7,460,656	3,729,809	50%	6
7 Employee Benefits	662,910	860,922	1,242,180	2,702,799	2,702,799	1,284,460	48%	7
8 Materials & Supplies	210,484	215,796	233,504	508,378	659,527	254,060	39%	8
9 Operating Expenses	1,501,699	502,394	438,815	1,204,988	1,320,950	439,783	33%	9
10 Capital Outlay	288,098	34,070	7,995	139,239	175,072	101,558	58%	10
<b>11 Total Expenses</b>	<b>\$5,819,158</b>	<b>\$5,326,753</b>	<b>\$5,738,730</b>	<b>\$12,353,526</b>	<b>\$12,651,350</b>	<b>\$5,967,966</b>	<b>47%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	2,700	3,100	115%	13
14 Transfers out	0	0	0	(202,127)	(202,127)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$202,127)</b>	<b>(\$199,427)</b>	<b>\$3,100</b>	<b>-2%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$5,232,623)	(\$5,281,359)	(\$5,736,416)	(\$12,548,153)	(\$12,840,125)	(\$5,910,129)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$5,232,623)</b>	<b>(\$5,281,359)</b>	<b>(\$5,736,416)</b>	<b>(\$12,548,153)</b>	<b>(\$12,840,125)</b>	<b>(\$5,910,129)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-2005 Adoption Budget	2004-2005 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	3,245,175	3,856,931	2,860,499	9,516,295	9,516,295	3,245,332	34%	2
3 Local Revenue	42,283,030	42,946,473	45,042,133	71,007,886	71,107,886	37,459,094	53%	3
<b>4 Total Revenue</b>	<b>\$45,528,204</b>	<b>\$46,803,404</b>	<b>\$47,902,632</b>	<b>\$80,524,181</b>	<b>\$80,624,181</b>	<b>\$40,704,426</b>	<b>50%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$20,815	\$3,646	\$39,001	\$881,853	\$170,177	\$27,023	16%	5
6 Classified Salaries	29,744	75,911	185,921	1,043,435	196,196	77,962	40%	6
7 Employee Benefits	2,037,903	2,382,160	2,934,799	6,344,322	6,327,287	3,178,549	50%	7
8 Materials & Supplies	9,306	10,760	2,300	2,745,590	1,656,859	14,939	1%	8
9 Operating Expenses	895,733	1,404,910	2,075,149	8,448,884	8,082,655	2,379,443	29%	9
10 Capital Outlay	158,679	59,954	126,525	44,554	44,554	9,120	20%	10
<b>11 Total Expenses</b>	<b>\$3,152,180</b>	<b>\$3,937,341</b>	<b>\$5,363,696</b>	<b>\$19,508,637</b>	<b>\$16,477,728</b>	<b>\$5,687,036</b>	<b>35%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	400	0	0%	13
14 Transfers out	(2,009,675)	(2,060,000)	(1,860,000)	(1,989,676)	(2,006,711)	(1,866,697)	93%	14
15 Contingency	0	0	0	(3,621,524)	(3,621,524)	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$2,009,675)</b>	<b>(\$2,060,000)</b>	<b>(\$1,860,000)</b>	<b>(\$5,611,200)</b>	<b>(\$5,627,835)</b>	<b>(\$1,866,697)</b>	<b>33%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$40,366,350	\$40,806,063	\$40,678,936	\$55,404,344	\$58,518,618	\$33,150,693		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$40,366,350</b>	<b>\$40,806,063</b>	<b>\$40,678,936</b>	<b>\$55,404,344</b>	<b>\$58,518,618</b>	<b>\$33,150,693</b>		<b>21</b>

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

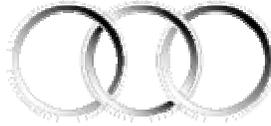
**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Total District***



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-2005 Adoption Budget	2004-2005 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$343	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	3,805,002	3,865,705	2,860,499	9,516,295	9,516,295	3,245,332	34%	2
3 Local Revenue	47,340,119	48,282,918	51,941,256	80,216,005	80,485,300	45,585,343	57%	3
<b>4 Total Revenue</b>	<b>\$51,145,121</b>	<b>\$52,148,966</b>	<b>\$54,801,755</b>	<b>\$89,732,300</b>	<b>\$90,001,595</b>	<b>\$48,830,675</b>	<b>54%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$18,056,332	\$20,564,378	\$18,296,978	\$37,464,950	\$39,282,820	\$18,887,116	48%	5
6 Classified Salaries	8,473,933	9,818,801	9,318,918	19,680,439	\$19,037,014	9,129,554	48%	6
7 Employee Benefits	6,410,954	7,797,237	9,140,502	19,764,496	\$19,747,461	9,617,387	49%	7
8 Materials & Supplies	577,578	595,605	543,269	4,115,215	\$3,195,843	674,571	21%	8
9 Operating Expenses	3,436,861	3,068,053	3,335,335	12,183,516	\$12,123,488	3,852,606	32%	9
10 Capital Outlay	643,207	226,411	183,937	404,106	\$483,445	246,333	51%	10
<b>11 Total Expenses</b>	<b>\$37,598,865</b>	<b>\$42,070,485</b>	<b>\$40,818,939</b>	<b>\$93,612,722</b>	<b>\$93,870,071</b>	<b>\$42,407,568</b>	<b>45%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	5,090	5,560	109%	13
14 Transfers out	(2,009,675)	(2,155,700)	(1,867,696)	(2,445,745)	(2,462,780)	(1,866,697)	76%	14
15 Contingency	0	0	0	(3,621,524)	(3,621,524)	0	0%	15
16 Other Out Go	0	(55)	0	0	0	(351)	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$2,009,675)</b>	<b>(\$2,155,755)</b>	<b>(\$1,867,696)</b>	<b>(\$6,067,269)</b>	<b>(\$6,079,214)</b>	<b>(\$1,861,488)</b>	<b>31%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$11,536,581	\$7,922,726	\$12,115,120	(\$9,947,691)	(\$9,947,691)	\$4,561,619		18
19 Beginning Balance, July 1	7,905,697	9,926,897	9,632,469	9,947,691	9,947,691	9,947,691		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$19,442,278</b>	<b>\$17,849,623</b>	<b>\$21,747,589</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,509,310</b>		<b>21</b>

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Internal Service Fund

### (Fund 2)

*This fund is used to account for the financing of tangible goods provided by one department or agency to other departments or agencies on a cost-reimbursement basis. The **Self-Insurance Fund** is the fund designated to account for revenue and expense of the District's self-insurance programs. The District has a \$10,000 deductible obligation for each claim that is paid under its property and liability self-insurance program.*

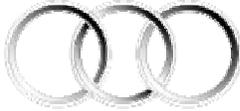
*Because the District has a \$10,000 self-insured retention, an amount is transferred into this fund each year from the Unrestricted General Fund in anticipation of estimated losses. This is a reserve for current and future losses; it may or may not be depleted during the year.*

**San Mateo County Community College District  
2004-2005 Mid-Year Budget**

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



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-2005 Adoption Budget	2004-2005 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	5,082	4,599	3,871	15,100	15,100	3,729	25%	3
<b>4 Total Revenue</b>	<b>\$5,082</b>	<b>\$4,599</b>	<b>\$3,871</b>	<b>\$15,100</b>	<b>\$15,100</b>	<b>\$3,729</b>	<b>25%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	5,308	24,248	16,318	60,000	60,000	11,854	20%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$5,308</b>	<b>\$24,248</b>	<b>\$16,318</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$11,854</b>	<b>20%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
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
<b>17 Total Transfers/Other</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$59,774	\$40,351	\$47,553	\$15,100	\$15,100	\$51,875		18
19 Beginning Balance, July 1	385,304	424,073	383,153	488,061	488,061	488,061		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$445,078</b>	<b>\$464,424</b>	<b>\$430,706</b>	<b>\$503,161</b>	<b>\$503,161</b>	<b>\$539,936</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Debt Service Fund (Fund 25)

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

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

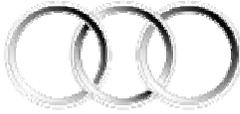
*The **Bond Interest Redemption Fund** is used only to record transactions related to the receipt and expenditure of the general obligation bond.*

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Budget**  
***Internal Service - Debt Service Fund (Fund 25) - Total District***



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-2005 Adoption Budget	2004-2005 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	69,098	0	61	0%	2
3 Local Revenue	0	0	44,770,221	7,478,352	7,478,352	3,215,977	43%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,770,221</b>	<b>\$7,547,450</b>	<b>\$7,478,352</b>	<b>\$3,216,038</b>	<b>43%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	681,389	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$681,389</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$109,894	\$368,535	\$258,641	70%	12
13 Other Sources	0	0	0	72,947	72,947	72,947	100%	13
14 Transfers out	0	0	(26,787,806)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(8,405,827)	(7,183,444)	(7,515,032)	(515,790)	7%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$35,193,633)</b>	<b>(\$7,000,603)</b>	<b>(\$7,073,550)</b>	<b>(\$184,202)</b>	<b>3%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$0	\$0	\$8,895,199	\$546,847	\$404,802	\$3,031,835		18
19 Beginning Balance, July 1	0	0	0	8,895,199	8,895,199	8,895,199		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,895,199</b>	<b>\$9,442,046</b>	<b>\$9,300,001</b>	<b>\$11,927,034</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

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

**San Mateo County Community College District**

**2004-05 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS  
July 1, 2004 - December 31, 2004**

<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
31012	Foster Care Education Program	State		23,860			23,860
31030	T-Com and Technology (TTIP)	State				20,732	20,732
31043	CA Articulation Numbering System	State	5,000		5,000		10,000
31056	Econ Dev CCSF Adv Transp Tech	State			10,000		10,000
31082	Econ Dev IDRC Lean Training	State	203,357				203,357
32018	Verizon Wireless	Local	7,705	6,706			14,411
32052	First 5 San Mateo County	Local		(4,203)			(4,203)
32062	Carnegie Foundation Grant	Local	5,000				5,000
35001	Miscellaneous Donations	Local	(218,624)	1,759	3,645	17,627	(195,593)
35046	Peninsula Library System	Local				36,300	36,300
35048	SMCCC Foundation Donations	Local	3,000				3,000
35051	Sequoia UHSD-ESL Director Contract	Local		70,000			70,000
35053	KCSM Digital Campaign Donations	Local	223,135				223,135
36007	US Postal Service C&CE	Federal	15,079			962	16,041
36010	San Mateo County WIB	Federal	(176)				(176)
38001	Corp/Community Educ Indirect	Local				1,800	1,800
38164	Coastside Health Committee	Local		15,581			15,581
38165	SMC HSA Ind Liv Prog C&CE	Local	28,200				28,200
39001	Parking	Local	86,851	(85,751)		16,238	17,338
39030	Health Services	Local	10,000				10,000
<b>Total 2004-2005 Fund 3 Budget Revenue Adjustments</b>			<b>368,527</b>	<b>40,452</b>	<b>18,645</b>	<b>93,659</b>	<b>521,283</b>



**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Cañada College**

	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-04 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$134,799	\$143,662	\$363,247	\$1,395,240	\$1,407,740	\$401,425	29%	1
2 State Revenue	1,704,481	1,757,311	1,007,332	1,922,588	1,948,207	798,894	41%	2
3 Local Revenue	550,581	529,171	564,207	844,015	932,099	623,720	67%	3
<b>4 Total Revenue</b>	<b>\$2,389,861</b>	<b>\$2,430,144</b>	<b>\$1,934,785</b>	<b>\$4,161,843</b>	<b>\$4,288,046</b>	<b>\$1,824,039</b>	<b>43%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$489,154	\$406,186	\$386,617	\$704,603	\$789,496	\$478,417	61%	5
6 Classified Salaries	527,457	574,174	468,112	1,094,208	1,208,924	640,300	53%	6
7 Employee Benefits	137,759	174,423	190,264	474,150	477,880	241,320	50%	7
8 Materials & Supplies	59,084	60,445	34,153	606,362	567,994	65,053	11%	8
9 Operating Expenses	134,058	550,133	124,323	1,183,541	1,132,629	144,464	13%	9
10 Capital Outlay	53,678	153,582	21,512	156,605	163,625	179,442	110%	10
<b>11 Total Expenses</b>	<b>\$1,401,190</b>	<b>\$1,918,943</b>	<b>\$1,224,982</b>	<b>\$4,219,469</b>	<b>\$4,340,549</b>	<b>\$1,748,996</b>	<b>40%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$18,660	\$1,696	\$157,539	\$71,788	\$0	0%	12
13 Other Sources	0	711	0	0	0	0	0%	13
14 Transfers out	0	(12,166)	(6,111)	0	(6,671)	(6,671)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(122,665)	(227,480)	(183,212)	(257,350)	(298,340)	(147,696)	50%	16
<b>17 Total Transfers/Other</b>	<b>(\$122,665)</b>	<b>(\$220,275)</b>	<b>(\$187,627)</b>	<b>(\$99,811)</b>	<b>(\$233,223)</b>	<b>(\$154,367)</b>	<b>66%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$866,006	\$290,926	\$522,176	(\$157,438)	(\$285,726)	(\$79,325)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$866,006</b>	<b>\$290,926</b>	<b>\$522,176</b>	<b>(\$157,438)</b>	<b>(\$285,726)</b>	<b>(\$79,325)</b>		21

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
***Restricted General Fund (Fund 3) - College of San Mateo***



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-04 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$42,800	\$73,046	\$74,281	\$973,664	\$988,566	(\$169,723)	-17%	1
2 State Revenue	1,277,455	1,124,244	1,077,105	2,292,040	2,500,397	745,607	30%	2
3 Local Revenue	2,410,608	2,278,008	2,823,502	8,308,614	8,357,030	2,856,604	34%	3
<b>4 Total Revenue</b>	<b>\$3,730,863</b>	<b>\$3,475,298</b>	<b>\$3,974,888</b>	<b>\$11,574,318</b>	<b>\$11,845,994</b>	<b>\$3,432,488</b>	<b>29%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$552,790	\$425,631	\$443,851	\$1,159,776	\$1,177,026	\$507,638	43%	5
6 Classified Salaries	1,331,821	1,438,060	1,406,573	3,345,078	3,375,955	1,551,796	46%	6
7 Employee Benefits	288,351	374,157	492,789	1,233,334	1,240,672	566,012	46%	7
8 Materials & Supplies	291,568	264,197	282,206	1,036,444	1,073,548	319,622	30%	8
9 Operating Expenses	1,282,943	1,239,438	1,508,943	3,796,832	3,990,010	1,558,873	39%	9
10 Capital Outlay	385,708	55,008	38,333	1,114,226	1,162,305	123,873	11%	10
<b>11 Total Expenses</b>	<b>\$4,133,181</b>	<b>\$3,796,491</b>	<b>\$4,172,696</b>	<b>\$11,685,690</b>	<b>\$12,019,516</b>	<b>\$4,627,815</b>	<b>39%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$9,725	\$0	\$0	\$222,065	\$317,816	\$0	0%	12
13 Other Sources	0	0	0	0	1,100	11,100	1009%	13
14 Transfers out	(10,121)	(10,995)	(10,376)	0	(7,821)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(70,852)	(60,457)	(95,255)	(192,264)	(192,264)	(67,586)	35%	16
<b>17 Total Transfers/Other</b>	<b>(\$71,248)</b>	<b>(\$71,452)</b>	<b>(\$105,631)</b>	<b>\$29,801</b>	<b>\$118,831</b>	<b>(\$56,486)</b>	<b>-48%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$473,566)	(\$392,645)	(\$303,438)	(\$81,571)	(\$54,691)	(\$1,251,813)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$473,566)</b>	<b>(\$392,645)</b>	<b>(\$303,438)</b>	<b>(\$81,571)</b>	<b>(\$54,691)</b>	<b>(\$1,251,813)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Skyline College**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-04 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$228,083	\$209,986	\$404,934	\$1,002,686	\$1,002,686	\$150,688	15%	1
2 State Revenue	900,317	829,467	886,471	1,956,013	1,974,658	566,257	29%	2
3 Local Revenue	368,123	509,308	537,893	920,452	920,452	632,385	69%	3
<b>4 Total Revenue</b>	<b>\$1,496,523</b>	<b>\$1,548,761</b>	<b>\$1,829,298</b>	<b>\$3,879,152</b>	<b>\$3,897,797</b>	<b>\$1,349,330</b>	<b>35%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$506,987	\$529,890	\$571,896	\$928,685	\$943,112	\$522,368	55%	5
6 Classified Salaries	526,799	602,017	579,682	1,557,059	1,554,265	740,453	48%	6
7 Employee Benefits	160,962	203,648	255,631	668,803	671,322	311,153	46%	7
8 Materials & Supplies	64,944	72,137	79,170	385,315	406,193	52,623	13%	8
9 Operating Expenses	179,642	155,710	120,643	326,912	343,016	71,756	21%	9
10 Capital Outlay	87,366	92,843	33,634	118,551	122,023	50,001	41%	10
<b>11 Total Expenses</b>	<b>\$1,526,700</b>	<b>\$1,656,245</b>	<b>\$1,640,657</b>	<b>\$3,985,326</b>	<b>\$4,039,929</b>	<b>\$1,748,353</b>	<b>43%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$276,294	\$276,294	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	(1,000)	(23,419)	(71,018)	(74,153)	(3,135)	4%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(107,706)	(91,900)	(114,284)	(228,961)	(229,629)	(113,533)	49%	16
<b>17 Total Transfers/Other</b>	<b>(\$107,706)</b>	<b>(\$92,900)</b>	<b>(\$137,703)</b>	<b>(\$23,685)</b>	<b>(\$27,488)</b>	<b>(\$116,668)</b>	<b>424%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$137,883)	(\$200,384)	\$50,939	(\$129,859)	(\$169,620)	(\$515,691)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$137,883)</b>	<b>(\$200,384)</b>	<b>\$50,939</b>	<b>(\$129,859)</b>	<b>(\$169,620)</b>	<b>(\$515,691)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Restricted General Fund (Fund 3) - District Office**

	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-04 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$299,568	\$288,605	\$155,246	\$728,345	\$729,307	\$310,400	43%	1
2 State Revenue	2,335,878	3,193,353	2,228,307	2,725,204	2,745,936	2,888,241	105%	2
3 Local Revenue	563,490	1,640,836	1,784,559	1,718,900	1,757,000	1,432,418	82%	3
4 <b>Total Revenue</b>	<b>\$3,198,936</b>	<b>\$5,122,794</b>	<b>\$4,168,112</b>	<b>\$5,172,448</b>	<b>\$5,232,242</b>	<b>\$4,631,059</b>	<b>89%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$24,116	\$0	\$0	\$50,000	\$50,000	\$0	0%	5
6 Classified Salaries	194,658	238,675	155,864	452,177	452,177	211,541	47%	6
7 Employee Benefits	46,539	54,415	44,017	147,014	147,014	71,482	49%	7
8 Materials & Supplies	49,436	(5,863)	22,092	2,001,303	2,015,412	16,926	1%	8
9 Operating Expenses	204,705	67,577	54,583	1,292,614	1,277,270	113,848	9%	9
10 Capital Outlay	66,475	4,521	101,914	1,459,938	1,413,662	490,839	35%	10
11 <b>Total Expenses</b>	<b>\$585,930</b>	<b>\$359,325</b>	<b>\$378,471</b>	<b>\$5,403,046</b>	<b>\$5,355,535</b>	<b>\$904,636</b>	<b>17%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$1,067	0	55,586	\$0	\$33,865	9,806	47%	12
13 Other Sources	0	\$30,900	\$0	0	0	\$15,773	0%	13
14 Transfers out	(671)	0	(35,000)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$396</b>	<b>\$30,900</b>	<b>\$20,586</b>	<b>\$0</b>	<b>\$33,865</b>	<b>\$25,579</b>	<b>76%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$2,613,402	\$4,794,369	\$3,810,227	(\$230,598)	(\$89,428)	\$3,752,001		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$2,613,402</b>	<b>\$4,794,369</b>	<b>\$3,810,227</b>	<b>(\$230,598)</b>	<b>(\$89,428)</b>	<b>\$3,752,001</b>		21

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

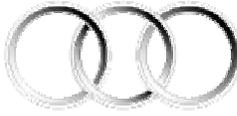
**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Total District**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-04 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$705,250	\$715,299	\$997,708	\$4,099,934	\$4,128,299	\$692,790	17%	1
2 State Revenue	6,218,132	6,904,374	5,199,215	8,895,845	9,169,198	4,998,999	55%	2
3 Local Revenue	3,892,802	4,957,322	5,710,161	11,791,982	11,966,582	5,545,126	46%	3
<b>4 Total Revenue</b>	<b>\$10,816,183</b>	<b>\$12,576,995</b>	<b>\$11,907,084</b>	<b>\$24,787,760</b>	<b>\$25,264,078</b>	<b>\$11,236,915</b>	<b>44%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$1,573,047	\$1,361,707	\$1,402,365	\$2,843,064	\$2,959,633	\$1,508,423	51%	5
6 Classified Salaries	2,580,735	2,852,926	2,610,231	6,448,523	6,591,321	3,144,090	48%	6
7 Employee Benefits	633,611	806,643	982,701	2,523,300	2,536,888	1,189,967	47%	7
8 Materials & Supplies	465,033	390,915	417,621	4,029,424	4,063,147	454,224	11%	8
9 Operating Expenses	1,801,349	2,012,857	1,808,493	6,599,900	6,742,924	1,888,941	28%	9
10 Capital Outlay	593,227	305,955	195,394	2,849,320	2,861,616	844,155	29%	10
<b>11 Total Expenses</b>	<b>\$7,647,001</b>	<b>\$7,731,003</b>	<b>\$7,416,806</b>	<b>\$25,293,531</b>	<b>\$25,755,529</b>	<b>\$9,029,800</b>	<b>35%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$10,792	\$18,660	\$57,282	\$655,898	\$699,763	\$9,806	1%	12
13 Other Sources	0	31,611	0	0	1,100	26,873	2443%	13
14 Transfers out	(10,792)	(24,160)	(74,906)	(71,018)	(88,645)	(9,806)	11%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(301,223)	(379,838)	(392,751)	(678,574)	(720,233)	(328,815)	46%	16
<b>17 Total Transfers/Other</b>	<b>(\$301,223)</b>	<b>(\$353,727)</b>	<b>(\$410,375)</b>	<b>(\$93,694)</b>	<b>(\$108,015)</b>	<b>(\$301,942)</b>	<b>280%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$2,867,959	\$4,492,265	\$4,079,903	(\$599,466)	(\$599,466)	\$1,905,173		18
19 Beginning Balance, July 1	190,022	321,227	758,916	599,466	599,466	599,466		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$3,057,981</b>	<b>\$4,813,492</b>	<b>\$4,838,819</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,504,639</b>		<b>21</b>

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Capital Projects Fund (Fund 4)

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

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

## Calendar for Major Capital Improvement Projects

Campus/Site	Design	Construction	Completion
<b>COLLEGE OF SAN MATEO</b>			
Parking and sidewalk upgrades as needed throughout campus		Summer 2003	<b>Completed</b>
Choral Room Renovations		Spring 2003	<b>Completed</b>
Child Development Center Site Improvements (Bldg. 33)		Summer 2003	<b>Completed</b>
Hazardous materials abatement as needed throughout campus		Winter Break 2003	<b>Completed</b>
Sewer repair near tennis court		Winter Break 2003	<b>Completed</b>
Fire alarm upgrade	Winter 2004	<b>In construction</b>	Spring 2005
Utility infrastructure	Spring 2004	<b>In construction</b>	Spring 2005
Athletic facility upgrades	Design Build – 2 of 3 campus designs complete	<b>In construction</b>	Fall 2005
Regional Public Safety Center	December 2004	Spring 2005	Spring 2006
Seismic & Modernization of Bldg. 18	Spring 2004	<b>In construction</b>	Fall 2005
Integrated Science Center (Bldg. 36)	Design Build – 2 of three increments complete	<b>In construction</b>	Spring 2006
Seismic & modernization projects (Bldgs. 1, 5 & 6)	January 2005	Fall 2005	Winter 2006
<b>CAÑADA COLLEGE</b>			
New classroom building (Bldg. 22)	2002	Winter 2003	<b>Completed</b>
“Smart Classroom” renovations, various buildings	2003	Summer 2003	<b>Completed</b>
Parking and sidewalk upgrades as needed throughout campus	Spring 2003	Summer 2003	<b>Completed</b>
Bldgs. 19-22 landscaping		Fall 2003	<b>Completed</b>
Phase I Main & Flex Theaters (Bldg. 3)	Winter 2002	Summer 2004	<b>Completed</b>
Phase II (Bldg. 3)	Spring 2004	Summer 2004	<b>Completed</b>
Classroom renovations (Bldg. 13)	Spring 2004	Summer 2004	<b>Completed</b>
Fire alarm upgrade throughout campus	Winter 2004	<b>In construction</b>	Spring 2005
Quad Landscaping, Paving and Access Ramps	Spring 2004	<b>In construction</b>	Spring 2005
Modernizations of Bldgs. 16, 17 & 18	Re-design Fall 2005	Summer 2006	Fall 2006
Office renovations (Bldgs. 8 & 3)	Spring 2005	Summer 2005	Fall 2005

## Calendar for Major Capital Improvement Projects

Campus/Site	Design	Construction	Completion
Library/Learning Resource Center (Bldg. 9)	November 2004	Summer 2005	Winter 2006
Facilities Maintenance Center Final Project Proposal FY '04/'05	FPP re-submitted for FY 07/08	Summer 2007	Winter 2008
Athletic Facilities	Winter 2005	<b>In construction</b>	Fall 2005
<b>SKYLINE COLLEGE</b>			
Summer paving as needed throughout campus		Summer 2003	<b>Completed</b>
Asbestos abatement (Buildings 1 & 2)		Winter Break 2003	<b>Completed</b>
Exterior painting of various buildings		Fall 2003	<b>Completed</b>
Heating Hot Water Loop Repair	Spring 2004	<b>In construction</b>	Spring 2005
Utility infrastructure	Spring 2004	Summer 2004	<b>Completed</b>
Pacific Heights renovation	Phase II Spring 2004	<b>In construction</b>	Spring 2005
Facility Maintenance Center	FPP re-submitted FY '07/'08	Summer 2007	Winter 2008
Upgrades (Bldg. 5)	Winter 2005	Spring 2005	Summer 2005
Modernization/seismic renovation (Bldg. 3)	Fall 2004	Spring 2005	Spring 2006
Modernization/seismic renovation (Bldg 8)	Winter 2005	Summer 2005	Summer 2006
Modernization/seismic renovation (Bldg 7, Allied Health)	FPP re-submitted FY 05/06	TBD	TBD
Student Center & Science Annex (Bldgs. 6 & 7A)	Design Build – 2 of three increments complete Winter 2004	<b>In construction</b>	Winter 2005
Building 2 Phase III modernization	FPP Submitted FY 07/08	Spring 2006	Winter 2007

**2004-05 Capital Projects Financial Summary**  
**Budget Expenditures as of December 31, 2004**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2004-05 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CAÑADA	Removal & Disposal of Ni-Cd Storage Batteries (Bldgs 1/3/5)	41312	3,667.65	3,667.65	0.00	0.00	3,667.65
CAÑADA	Disposal of Fluorescent & HID Lamps (campuswide)	41313	3,686.00	3,686.00	0.00	0.00	3,686.00
CAÑADA	Haz Asbestos Removal	41314	128,700.00	128,700.00	0.00	0.00	128,700.00
CAÑADA	Repair Bldg 5 Roof Membrane	43328	111,999.96	111,999.96	111,679.96	0.00	320.00
CAÑADA	Science Lab Upgrade	44329	15,737.20	15,737.20	0.00	0.00	15,737.20
CAÑADA	West Ed Project	44331	61,561.31	61,561.31	(222.21)	0.00	61,783.52
CAÑADA	Facilities Maint Ctr	44335	109,169.92	109,169.92	4,801.48	0.00	104,368.44
CAÑADA	Volleyball Standards Install	44341	6,000.00	6,000.00	0.00	0.00	6,000.00
CAÑADA	Bldg 18 Nursing Program	44342	150,000.00	150,000.00	150,000.00	0.00	0.00
CAÑADA	Bookstore Project	48300	200,000.00	100,000.00	0.00	0.00	100,000.00
CAÑADA	CAN Bldg 3	49301	188,186.28	288,186.28	70,839.75	37,091.33	180,255.20
CAÑADA	CAN Bldg 6	49302	136,575.50	136,575.50	4,515.00	34,337.49	97,723.01
CAÑADA	CAN Bldg 9	49303	821,745.59	821,745.59	293,954.39	1,495,286.13	(967,494.93)
CAÑADA	CAN Space Programming	49304	8,330.32	33,330.32	1,364.56	14,740.44	17,225.32
CAÑADA	CAN Exterior Improvements	49305	169,109.16	169,109.16	108,248.00	46,301.56	14,559.60
CAÑADA	CAN Swing Space	49306	171,420.54	171,420.54	0.00	0.00	171,420.54
CAÑADA	CAN Bldg 17	49307	1,031,231.76	1,031,114.76	0.00	0.00	1,031,114.76
CAÑADA	CAN Utility Infrastructure Upgrade	49308	628,855.50	628,855.50	20,339.02	27,784.96	580,731.52
CAÑADA	CAN Bldg 13	49309	617,596.19	617,596.19	515,268.49	11,831.29	90,496.41
CAÑADA	CAN Bldg 5	49310	652,302.79	652,302.79	311,240.92	251,265.54	89,796.33
CAÑADA	CAN Fire/Life Safety	49311	489,028.45	489,028.45	3,103.04	362,237.07	123,688.34
CAÑADA	CAN Bldg 2	49312	91,652.69	91,652.69	6,239.70	15,090.66	70,322.33
CAÑADA	CAN Bldg 22	49313	171,849.20	171,849.20	12,298.00	93,615.34	65,935.86
CAÑADA	CAN Bldg 18	49314	20,915.71	20,915.71	3,101.22	0.00	17,814.49
CAÑADA	CAN Wayfinding Signage	49315	126,537.58	126,537.58	0.00	0.00	126,537.58
CAÑADA	CAN Bldg 1 Gym	49316	367,160.00	367,160.00	12,046.51	5,880.12	349,233.37
CAÑADA	CAN Landscape Upgrades	49317	438,081.83	878,081.83	220,577.27	375,586.71	281,917.85
CAÑADA	CAN Parking/Sidewalk Upgrades	49318	1,165,904.08	1,165,904.08	349,667.16	453,794.12	362,442.80
CAÑADA	CAN Bldg 16	49319	250,000.00	200,000.00	0.00	0.00	200,000.00
CAÑADA	CAN Bldgs 16/17/18	49320	780,449.79	780,449.79	1,106.58	316,596.16	462,747.05
CAÑADA	CAN Bldg 8	49321	16,248.00	321,248.00	3,492.00	13,962.46	303,793.54
CAÑADA	CAN Bldgs 3/18	49322	367,209.94	367,209.94	188,171.89	62,877.09	116,160.96
CAÑADA	CAN ADA Accessibility Plan	49323	8,604.91	8,721.91	4,331.45	4,311.02	79.44
CAÑADA	CAN Emerg. Bldg Repairs Allow.	49324	150,000.00	150,000.00	0.00	0.00	150,000.00
CAÑADA	CAN Zone Controls	49325	850,000.00	850,000.00	0.00	848,125.50	1,874.50
CAÑADA	CAN Access Controls	49326	1,000,000.00	1,000,000.00	9,293.93	1,306.06	989,400.01
CAÑADA	CAN Classroom Smart	49327	300,000.00	300,000.00	0.00	20,559.84	279,440.16
CSM	COP Investment	40001	250,000.00	250,000.00	(60.00)	0.00	250,060.00
CSM	Seismic Phase I (Bldgs 18/25/27)	41408	1,817,000.00	1,817,000.00	1,579,819.00	237,178.75	2.25
CSM	9798 Replace Fan Coils CSM	43448	0.00	0.00	32.91	0.00	(32.91)
CSM	Repair Water System/Fire Pump	43472	372,625.82	372,625.82	3,014.20	0.00	369,611.62
CSM	Replace Roof Bldg 7	43476	141,450.00	141,450.00	0.00	0.00	141,450.00
CSM	Sewer Line Repair, Phase II	43477	316,418.00	316,418.00	147,718.00	0.00	168,700.00
CSM	CSM Bldg 19 Roof Repair	43478	145,694.00	145,694.00	0.00	0.00	145,694.00
CSM	Reading for Success	44427	37,627.01	37,627.01	806.36	0.00	36,820.65
CSM	DSPS / A&R Remodel	44428	1,243.92	1,243.92	0.00	0.00	1,243.92
CSM	CSM Regional Public Safety Center	44433	1,782,226.80	1,782,226.80	0.00	0.00	1,782,226.80
CSM	Ergonomic office furniture (completion)	44435	96,047.44	96,047.44	17,555.91	2,788.98	75,702.55
CSM	Trash receptacle directional signs	44436	13,323.59	13,323.59	0.00	0.00	13,323.59
CSM	Haz. Mat. clean-up/disposal	44438	12,181.01	12,181.01	0.00	0.00	12,181.01
CSM	Portable stage	44445	35,000.00	35,000.00	0.00	0.00	35,000.00
CSM	Document shredding (Bldg. 1)	44447	570.71	570.71	0.00	0.00	570.71
CSM	Window blinds for Bldg. 1 & other depts.	44448	27,638.04	27,638.04	0.00	0.00	27,638.04
CSM	Facilities Projects Contingency Fund	44449	368,132.38	368,132.38	0.00	0.00	368,132.38
CSM	Replace South Cafeteria chairs (200)	44450	7,387.25	7,387.25	3,832.59	0.00	3,554.66
CSM	Shipping/Receiving Improvements	44451	25,000.00	25,000.00	0.00	0.00	25,000.00
CSM	Technology Improvements	44452	52,000.00	52,000.00	0.00	0.00	52,000.00
CSM	Emergency Preparedness	44453	25,000.00	25,000.00	2,000.00	0.00	23,000.00
CSM	Bookstore Project	46416	39,788.63	39,788.63	25,125.85	1,024.00	13,638.78
CSM	Bookstore Project	48400	1,700,000.00	1,750,000.00	17,023.52	1,571.82	1,731,404.66
CSM	CSM Bldg 18	49401	7,709,719.19	7,709,719.19	135,339.73	4,454,684.72	3,119,694.74
CSM	CSM Bldg 33	49402	336,123.12	336,123.12	1,251.00	397.58	334,474.54
CSM	CSM Integrated Science Center	49403	22,023,762.84	22,023,762.84	2,099,659.57	15,533,205.65	4,390,897.62
CSM	CSM Regional Public Safety Ctr	49404	458,438.30	458,438.30	96,988.77	105,212.58	256,236.95
CSM	CSM Swing Space	49405	585,952.54	585,952.54	20,764.89	56,958.96	508,228.69
CSM	CSM Space Programming	49406	78,118.08	78,118.08	336.60	10,439.43	67,342.05
CSM	CSM Exterior Walkway Lighting	49407	13,871.18	13,871.18	3,063.07	0.00	10,808.11

**2004-05 Capital Projects Financial Summary**  
**Budget Expenditures as of December 31, 2004**

CAÑADA	Haz Asbestos Removal	41314	128,700.00	128,700.00	0.00	0.00	128,700.00
CSM	CSM Buildings 25-29	49408	32,257.26	32,257.26	27,260.05	0.00	4,997.21
CSM	KCSM Digital Project	49409	2,797,167.36	2,797,167.36	0.00	3,524.80	2,793,642.56
CSM	CSM Bldg 1/5/6	49410	2,094,741.50	2,094,741.50	292,837.35	63,905.72	1,737,998.43
CSM	CSM Bldg 34	49411	1,735,623.65	1,735,623.65	842.40	47,045.65	1,687,735.60
CSM	CSM Bldg 17	49412	708,181.95	708,181.95	0.00	19,408.87	688,773.08
CSM	CSM Utility Infrastructure Upgrade	49413	4,220,674.94	5,620,674.94	1,556,198.41	2,718,293.40	1,346,183.13
CSM	CSM Bldg 8	49414	1,029,457.00	1,029,457.00	0.00	2,525.00	1,026,932.00
CSM	CSM Bldg 14	49415	177,314.74	177,314.74	0.00	0.00	177,314.74
CSM	CSM Bldg 19	49417	776,659.16	811,659.16	612,870.83	46,062.00	152,726.33
CSM	CSM Fire/Life Safety	49418	745,132.60	745,132.60	3,407.23	250,847.78	490,877.59
CSM	CSM Bldg 7	49419	225,275.00	225,275.00	0.00	0.00	225,275.00
CSM	CSM Bldg 10/11/12	49420	14,569.74	89,569.74	0.00	0.00	89,569.74
CSM	CSM Bldg 9	49421	2,386,512.36	2,386,512.36	29,011.24	67,903.59	2,289,597.53
CSM	CSM Bldg 2/Choral Room	49422	103,254.49	103,254.49	0.00	3,030.67	100,223.82
CSM	CSM Landscape Upgrades	49423	784,830.82	784,830.82	0.00	6,582.32	778,248.50
CSM	CSM Parking/Sidewalk Upgrades	49424	821,100.24	821,100.24	0.00	0.00	821,100.24
CSM	CSM Bldg 4	49425	30,000.00	30,000.00	0.00	0.00	30,000.00
CSM	CSM Bldg 3	49426	12,457.26	12,457.26	0.00	0.00	12,457.26
CSM	CSM Bldg 16	49427	9,754.00	9,754.00	0.00	0.00	9,754.00
CSM	CSM ADA Accessibility Plan	49428	63,785.19	63,785.19	12,243.69	9,449.79	42,091.71
CSM	CSM Emergency Building Repairs	49429	245,000.00	245,000.00	0.00	0.00	245,000.00
CSM	CSM Bldg 12 Elevator Repair	49435	55,000.00	55,000.00	1,473.00	36,571.25	16,955.75
CSM	CSM Bldg 21 Cosmetology	49436	40,000.00	40,000.00	0.00	0.00	40,000.00
CSM	CSM Wayfinding	49437	50,000.00	50,000.00	0.00	0.00	50,000.00
CSM	CSM Classroom Technology	49438	200,000.00	200,000.00	0.00	0.00	200,000.00
CSM	CSM Zone Controls	49439	500,000.00	500,000.00	0.00	197,535.00	302,465.00
CSM	CSM Access Controls	49440	100,000.00	100,000.00	28,288.25	3,311.77	68,399.98
DISTRICTWIDE	General Capital Projects	40000	3,403,137.71	3,253,137.71	21,528.97	4,874,069.37	(1,642,460.63)
DISTRICTWIDE	Gen. Architect Fee	42101	4,915.70	4,915.70	0.00	0.00	4,915.70
DISTRICTWIDE	Educational Facility Master Plan	42102	3,197.68	3,197.68	0.00	0.00	3,197.68
DISTRICTWIDE	Redevelopment Program	43001	5,154,547.57	5,154,547.57	258,641.18	2,201.25	4,893,705.14
DISTRICTWIDE	Dist Exterior Waterproofing	43111	20,295.00	20,295.00	0.00	0.00	20,295.00
DISTRICTWIDE	Property Management Study	44001	891,851.45	962,593.57	120,179.00	8,517.68	833,896.89
DISTRICTWIDE	District Facilities Projects	44102	225,457.50	226,358.50	0.00	0.00	226,358.50
DISTRICTWIDE	Dist Funded FCI Contingency	44103	644.99	644.99	0.00	644.99	0.00
DISTRICTWIDE	District Office Improvements	44106	26,047.01	176,047.01	37,892.03	65,172.18	72,982.80
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	1,579,957.14	1,579,957.14	492.79	0.00	1,579,464.35
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	11,488.20	11,488.20	0.00	0.00	11,488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	459.43	459.43	292.11	0.00	167.32
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	7,641,218.24	7,641,218.24	415,474.43	94,359.60	7,131,384.21
DISTRICTWIDE	Districtwide Athletic Facilities	48101	12,662,205.08	13,462,205.08	4,817,923.00	7,738,240.47	906,041.61
DISTRICTWIDE	Bond Construction - General	49000	5,930,370.69	5,930,370.69	0.00	0.00	5,930,370.69
DISTRICTWIDE	DW Energy Efficiency Projects	49001	3,677,774.24	5,077,774.24	2,724,983.04	1,489,995.00	862,796.20
DISTRICTWIDE	DW Signage	49003	20,578.34	20,578.34	1,597.24	0.00	18,981.10
DISTRICTWIDE	DW Program and Project Management	49004	8,795,272.47	8,795,272.47	1,424,337.43	5,059,454.88	2,311,480.16
DISTRICTWIDE	DW Central Plant	49005	5,638.00	5,638.00	0.00	0.00	5,638.00
DISTRICTWIDE	DW Aerial Topographical Surveys	49007	7,096.13	7,096.13	0.00	0.00	7,096.13
DISTRICTWIDE	DW Existing Blueprint Conversion	49008	38,940.00	38,940.00	88.80	37,731.20	1,120.00
DISTRICTWIDE	DW Legal Services	49009	104,540.72	104,540.72	7,717.88	0.00	96,822.84
DISTRICTWIDE	DW Geotechnical Services	49012	81,872.63	81,872.63	0.00	932.00	80,940.63
DISTRICTWIDE	DW Environmental Testing & Abatement Design Services	49013	66,875.17	66,875.17	22,226.78	33,080.59	11,567.80
DISTRICTWIDE	DW CEQA Compliance	49014	68,961.64	68,961.64	0.00	0.00	68,961.64
DISTRICTWIDE	DW Teledata Upgrade	49015	2,025,000.00	2,025,000.00	48,458.59	5,000.00	1,971,541.41
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	250,000.00	250,000.00	0.00	28,036.75	221,963.25
SKYLINE	Fire Alarm, Phase II	41104	1,757,942.00	1,757,942.00	1,123,172.46	599,769.69	34,999.85
SKYLINE	Library/Learn Ctn-2nd effects	41211	6,979.90	6,979.90	5,150.54	0.00	1,829.36
SKYLINE	Sky Ctr for Advance Learning	41213	8,828.39	8,828.39	8,828.39	0.00	0.00
SKYLINE	Remove ACBM Haz Subs (Bldg 3)	41218	340,420.00	340,420.00	3,995.00	4,930.00	331,495.00
SKYLINE	Remove Var Asbestos Materials (Bldg 7), Ph 1	41219	244,791.00	244,791.00	4,200.00	3,400.00	237,191.00
SKYLINE	Pacific Heights Project	42202	20,198,743.10	27,576,135.72	618,556.77	0.00	26,957,578.95
SKYLINE	Reroof Bldg 3	43230	270,397.00	270,397.00	0.00	0.00	270,397.00
SKYLINE	Replace Roof Bldg 9	43232	29,961.50	29,961.50	0.00	0.00	29,961.50
SKYLINE	Replace Roof Bldg 10	43233	49,938.00	49,938.00	0.00	0.00	49,938.00
SKYLINE	SKY Bldg 7/8 Roof Repair	43234	399,808.00	399,808.00	0.00	0.00	399,808.00
SKYLINE	SKY Bldg 3 Mechanical	43235	360,644.00	360,644.00	0.00	0.00	360,644.00
SKYLINE	Replace Signs(Campuswide)	44220	352.80	352.80	352.80	0.00	0.00
SKYLINE	SCI Labs Upgrade	44222	127,558.00	127,558.00	127,566.05	1.00	(9.05)
SKYLINE	Health Career Ed Center	44226	1,630.00	1,630.00	0.00	0.00	1,630.00
SKYLINE	Facilities Maint Ctr Upgrade	44228	153,798.79	153,798.79	49,379.98	106,080.73	(1,661.92)

**2004-05 Capital Projects Financial Summary**  
**Budget Expenditures as of December 31, 2004**

CAÑADA	Haz Asbestos Removal	41314	128,700.00	128,700.00	0.00	0.00	128,700.00
SKYLINE	Avon Damages Repair	44241	77,728.98	77,728.98	0.00	0.00	77,728.98
SKYLINE	Evacuation Signs	46210	7,525.00	7,525.00	0.00	11,212.94	(3,687.94)
SKYLINE	Irber/Peel Construction	46211	17,500.00	17,500.00	16,908.87	0.00	591.13
SKYLINE	Bookstore Project	46212	23,176.72	23,176.72	8,418.71	0.00	14,758.01
SKYLINE	Bookstore Project	48200	2,100,000.00	2,150,000.00	1,033,391.08	835,626.31	280,982.61
SKYLINE	Sky Bldg 3	49202	940,143.40	5,840,143.40	220,614.54	151,595.69	5,467,933.17
SKYLINE	Sky Bldg 6/7A	49203	405,993.40	23,405,993.40	184,665.62	19,216,596.08	4,004,731.70
SKYLINE	Sky Bldgs 7/8	49204	1,140,285.40	4,140,285.40	447,854.57	272,753.33	3,419,677.50
SKYLINE	Sky Bldg 5	49205	50,000.00	650,000.00	3,227.12	178.61	646,594.27
SKYLINE	SKY Space Programming	49206	61,199.86	61,199.86	14,840.70	15,697.57	30,661.59
SKYLINE	SKY Swing Space	49207	1,367,199.10	1,627,199.10	1,071,548.01	487,298.94	68,352.15
SKYLINE	SKY Exterior Walkway Lighting	49208	11,927.62	57,927.62	380.00	0.00	57,547.62
SKYLINE	SKY Bldg 1	49209	222,516.61	507,516.61	16,725.00	14,670.00	476,121.61
SKYLINE	SKY Bldg 2	49210	84,817.38	3,304,817.38	2,308.00	630.82	3,301,878.56
SKYLINE	SKY Utility Infrastructure Upgrade	49211	1,611,978.11	1,861,978.11	666,539.50	870,840.58	324,598.03
SKYLINE	SKY Fire/Life Safety	49212	24,805.66	24,805.66	680.00	0.00	24,125.66
SKYLINE	SKY Parking/Sidewalk Upgrade	49213	414,397.00	214,397.00	25,347.39	1,925.00	187,124.61
SKYLINE	SKY Landscape Upgrade	49214	678,543.56	178,543.56	0.00	289.36	178,254.20
SKYLINE	SKY Exterior Painting	49215	376,141.00	376,141.00	48,623.25	5,402.58	322,115.17
SKYLINE	SKY Wayfinding Signage	49216	7,093.47	47,093.47	2,735.48	10,748.59	33,609.40
SKYLINE	SKY Bldg 16/Portable CDC	49217	13,721.69	13,721.69	6,151.79	0.00	7,569.90
SKYLINE	SKY Roofing/Waterproofing	49218	100,000.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldgs 9/10	49219	605.25	605.25	0.00	0.00	605.25
SKYLINE	SKY ADA Accessibility Plan	49220	11,568.53	11,568.53	6,127.66	5,440.83	0.04
SKYLINE	SKY Bldg 4 Demolition	49221	27,215.00	27,215.00	0.00	0.00	27,215.00
SKYLINE	SKY Zone Controls	49222	850,000.00	850,000.00	0.00	505,504.50	344,495.50
SKYLINE	SKY Access Controls	49223	267,162.00	267,162.00	13,483.89	2,216.10	251,462.01
SKYLINE	SKY Emerg. Bldg. Repair Allow.	49224	25,000.00	25,000.00	0.00	0.00	25,000.00
SKYLINE	SKY Bldg 7 Allied Health	49225	329,000.00	329,000.00	0.00	0.00	329,000.00
<b>TOTAL</b>			<b>158,137,986.91</b>	<b>204,918,022.65</b>	<b>24,757,768.97</b>	<b>70,932,286.18</b>	<b>109,227,967.50</b>



**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Cañada College**

	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	12,296	8,509	0	0	2,980	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$12,296</b>	<b>\$8,509</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,980</b>	<b>0%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	(1,380)	0%	6
7 Employee Benefits	0	0	0	0	0	632	0%	7
8 Materials & Supplies	0	0	0	15,000	15,000	8,135	54%	8
9 Operating Expenses	0	0	0	53,000	175,000	73,528	42%	9
10 Capital Outlay	0	0	1,676	4,717,671	4,717,671	2,324,542	49%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,676</b>	<b>\$4,785,671</b>	<b>\$4,907,671</b>	<b>\$2,405,458</b>	<b>49%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$0	\$12,296	\$6,833	(\$4,785,671)	(\$4,907,671)	(\$2,402,479)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$12,296</b>	<b>\$6,833</b>	<b>(\$4,785,671)</b>	<b>(\$4,907,671)</b>	<b>(\$2,402,479)</b>		21

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - College of San Mateo**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue		\$0		\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	34,531	30,223	0	0	11,229	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$34,531</b>	<b>\$30,223</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,229</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	167	0	284	22,500	22,500	9,145	41%	6
7 Employee Benefits	15	0	28	2,500	5,000	1,271	25%	7
8 Materials & Supplies	0	0	4,683	20,000	15,000	5,589	37%	8
9 Operating Expenses	3,740	0	19,996	150,063	1,250,000	100,767	8%	9
10 Capital Outlay	5,273	455,273	0	23,716,054	22,526,054	6,370,936	28%	10
<b>11 Total Expenses</b>	<b>\$9,195</b>	<b>\$455,273</b>	<b>\$24,991</b>	<b>\$23,911,117</b>	<b>\$23,818,554</b>	<b>\$6,487,708</b>	<b>27%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$9,195)	(\$420,742)	\$5,231	(\$23,911,117)	(\$23,818,554)	(\$6,476,479)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$9,195)</b>	<b>(\$420,742)</b>	<b>\$5,231</b>	<b>(\$23,911,117)</b>	<b>(\$23,818,554)</b>	<b>(\$6,476,479)</b>		<b>21</b>

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

**San Mateo County Community College District  
2004-2005 Mid-Year Report  
Capital Projects Fund (Fund 4) - Skyline College**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	13,377	12,110	0	0	4,705	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$13,377</b>	<b>\$12,110</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,705</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	20,250	20,250	4,683	23%	6
7 Employee Benefits	0	0	0	2,250	4,500	704	16%	7
8 Materials & Supplies	0	0	0	15,600	35,000	22,032	63%	8
9 Operating Expenses	0	0	0	120,713	350,000	795,152	227%	9
10 Capital Outlay	0	0	0	19,888,677	19,603,053	3,405,805	17%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,047,490</b>	<b>\$20,012,803</b>	<b>\$4,228,375</b>	<b>21%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$0	\$13,377	\$12,110	(\$20,047,490)	(\$20,012,803)	(\$4,223,670)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$13,377</b>	<b>\$12,110</b>	<b>(\$20,047,490)</b>	<b>(\$20,012,803)</b>	<b>(\$4,223,670)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Districtwide Projects**

	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	1,570,744	(\$3,058)	\$0	8,216,125	8,216,125	\$393,110	5%	2
3 Local Revenue	366,917	99,401,715	3,946,794	2,472,000	2,472,000	1,735,792	86%	3
4 <b>Total Revenue</b>	<b>\$1,937,661</b>	<b>\$99,398,657</b>	<b>\$3,946,794</b>	<b>\$10,688,125</b>	<b>\$10,688,125</b>	<b>\$2,128,903</b>	<b>20%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$392	\$798	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	66,885	67,833	4,850	0	27,027	422	2%	6
7 Employee Benefits	6,654	7,791	1,693	0	5,676	71	1%	7
8 Materials & Supplies	34,983	19,609	27,123	0	67,300	2,763	4%	8
9 Operating Expenses	296,350	1,732,174	1,798,602	3,147,057	3,147,057	1,853,998	59%	9
10 Capital Outlay	1,647,647	1,744,076	9,143,292	34,992,339	34,027,663	8,909,050	26%	10
11 <b>Total Expenses</b>	<b>\$2,052,910</b>	<b>\$3,572,281</b>	<b>\$10,975,560</b>	<b>\$38,139,396</b>	<b>\$37,274,723</b>	<b>\$10,766,305</b>	<b>29%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$596,675	\$546,700	\$11,166,503	\$0	\$0	\$611,282	0%	12
13 Other Sources	255,541	593,523	0	62,965	\$7,440,859	\$7,377,894	99%	13
					\$0			
14 Transfers out	0	(51,000)	(781,943)	(109,894)	(\$979,817)	(869,923)	89%	14
15 Contingency	0	0	0	0	\$0	0	0%	15
16 Other Out Go	0	(7,628,933)	(3,748,287)	0	\$0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$852,216</b>	<b>(\$6,539,710)</b>	<b>\$6,636,272</b>	<b>(\$46,929)</b>	<b>\$6,461,042</b>	<b>\$7,119,252</b>	<b>110%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$736,967	\$89,286,666	(\$392,494)	(\$27,498,200)	(\$20,125,556)	(\$1,518,150)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$736,967</b>	<b>\$89,286,666</b>	<b>(\$392,494)</b>	<b>(\$27,498,200)</b>	<b>(\$20,125,556)</b>	<b>(\$1,518,150)</b>		21

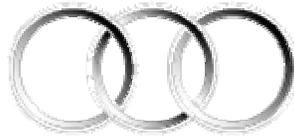
*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Total District**



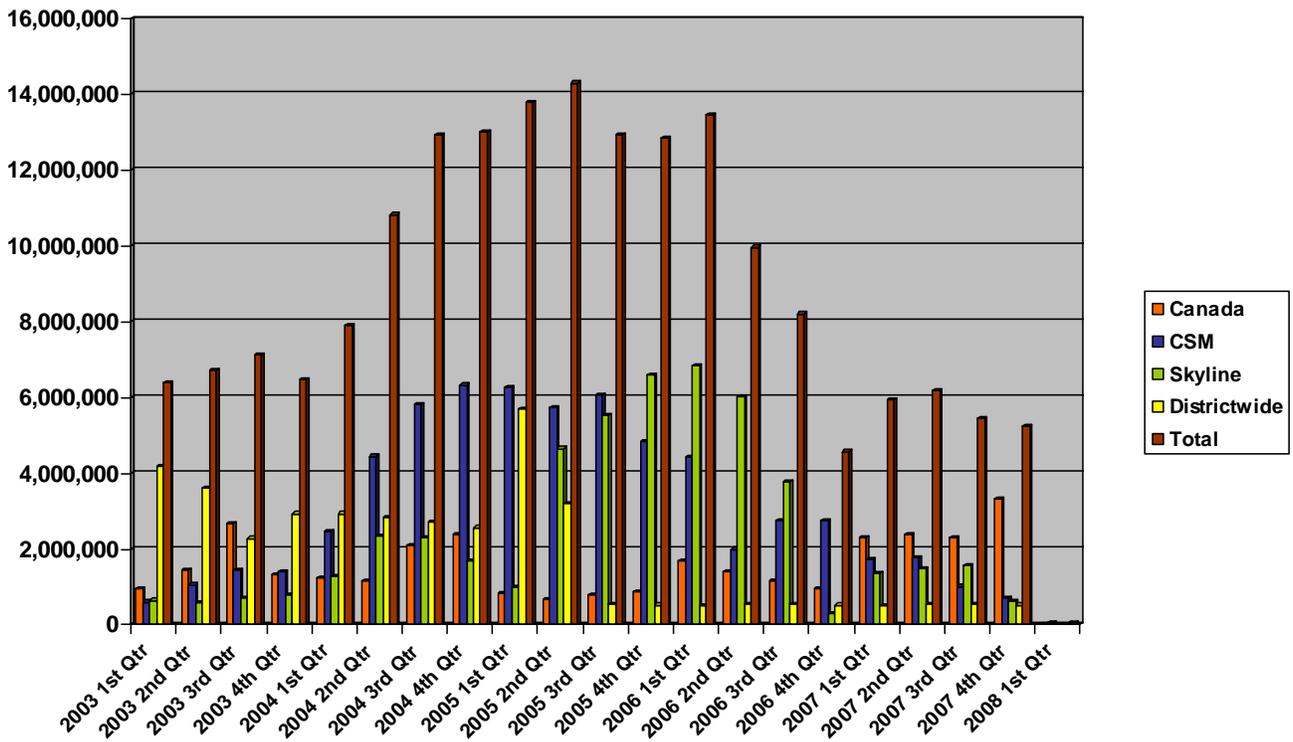
	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	%	
							To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	1,570,744	(3,058)	0	8,216,125	8,216,125	393,110	5%	2
3 Local Revenue	366,918	99,461,918	3,997,635	2,472,000	2,472,000	1,754,706	71%	3
<b>4 Total Revenue</b>	<b>\$1,937,661</b>	<b>\$99,458,860</b>	<b>\$3,997,635</b>	<b>\$10,688,125</b>	<b>\$10,688,125</b>	<b>\$2,147,816</b>	<b>20%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$392	\$798	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	67,052	67,833	5,134	42,750	69,777	12,870	18%	6
7 Employee Benefits	6,669	7,790	1,721	4,750	15,176	2,678	18%	7
8 Materials & Supplies	34,983	19,608	31,806	50,600	132,300	38,519	29%	8
9 Operating Expenses	300,090	1,732,174	1,818,598	3,470,833	4,922,057	2,823,446	57%	9
10 Capital Outlay	1,652,920	2,199,349	9,144,968	83,314,741	80,874,441	21,010,334	26%	10
<b>11 Total Expenses</b>	<b>\$2,062,105</b>	<b>\$4,027,552</b>	<b>\$11,002,227</b>	<b>\$86,883,674</b>	<b>\$86,013,751</b>	<b>\$23,887,846</b>	<b>28%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$596,675	\$546,700	\$787,943	\$0	\$0	\$611,282	0%	12
13 Other Sources	255,541	593,523	10,378,559	62,965	7,440,859	7,377,894	99%	13
14 Transfers out	0	(51,000)	(781,943)	(109,894)	(979,817)	(869,923)	89%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	(7,628,933)	(3,748,287)	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$852,216</b>	<b>(\$6,539,710)</b>	<b>\$6,636,272</b>	<b>(\$46,929)</b>	<b>\$6,461,042</b>	<b>\$7,119,252</b>	<b>110%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$727,772	\$88,891,598	(\$368,320)	(\$76,242,478)	(\$68,864,584)	(\$14,620,777)		18
19 Beginning Balance, July 1	3,500,221	7,900,433	97,628,732	103,762,170	103,762,170	103,762,170		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$4,227,993</b>	<b>\$96,792,031</b>	<b>\$97,260,412</b>	<b>\$27,519,692</b>	<b>\$34,897,586</b>	<b>\$89,141,393</b>		21

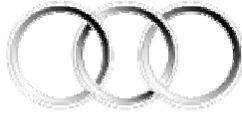
*Includes combined total of District Office, Cañada College, College of San Mateo, and Skyline College, as well as entire beginning balance.*



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**Measure C General Obligation Bond**  
Cash Flow by Quarter





SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Enterprise Fund - Bookstore (Fund 5)**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Income</b>								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	4,114,345	4,578,042	4,167,597	7,585,808	7,585,808	4,198,344	55%	3
<b>4 Total Income</b>	<b>\$4,114,345</b>	<b>\$4,578,042</b>	<b>\$4,167,597</b>	<b>\$7,585,808</b>	<b>\$7,585,808</b>	<b>\$4,198,344</b>	<b>55%</b>	<b>4</b>
<b>Expenses</b>								
5 Cost of Sales	\$3,050,516	\$3,422,297	\$3,070,685	\$5,469,290	\$5,469,290	\$3,101,035	57%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	565,290	664,712	617,339	1,179,119	1,179,119	638,513	54%	7
8 Employee Benefits	94,495	116,659	140,487	289,133	289,133	161,613	56%	8
9 Materials & Supplies	16,601	22,775	15,885	38,322	38,322	18,552	48%	9
10 Operating Expenses	230,817	173,576	183,699	500,518	500,518	111,981	22%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
<b>12 Total Expenses</b>	<b>\$3,957,719</b>	<b>\$4,400,019</b>	<b>\$4,028,095</b>	<b>\$7,476,382</b>	<b>\$7,476,382</b>	<b>\$4,031,694</b>	<b>54%</b>	<b>12</b>
<b>Transfers &amp; Other</b>								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	(135,912)	(135,912)	(72,947)	54%	17
<b>18 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$135,912)</b>	<b>(\$135,912)</b>	<b>(\$72,947)</b>	<b>54%</b>	<b>18</b>
<b>Fund Balance</b>								
19 Net Change in Fund Balance	\$156,626	\$178,023	\$139,502	(\$26,486)	(\$26,486)	\$93,703		19
20 Beginning Balance, June 1	4,986,274	5,300,861	5,565,321	5,547,244	5,547,244	5,547,244		20
21 Adjustments to Beginning Balance	0	0	(561)	0	(11)	(11)		21
<b>22 Net Fund Balance, Nov. 30</b>	<b>\$5,142,900</b>	<b>\$5,478,884</b>	<b>\$5,704,262</b>	<b>\$5,520,758</b>	<b>\$5,520,747</b>	<b>\$5,640,936</b>		<b>22</b>

Note: Bookstore fiscal year ends May 31.



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**BOOKSTORES**  
**Balance Sheet**  
**November 30, 2004**

**ASSETS**

Cash for Operations and Investments	\$4,180,566
Accounts Receivable	388,134
Inventory	1,476,180
Furniture, Fixtures & Equipment (Net)	144,077
<b>TOTAL ASSETS</b>	<b>\$6,188,956</b>

**LIABILITIES AND CAPITAL**

Liabilities	\$548,020
Capital-Reserved	5,640,936
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$6,188,956</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**BOOKSTORES**  
**Income Statement**  
**For the Quarter Ending November 30, 2004**

	<u>Year to Date Actual</u>	<u>2004-2005 Budget</u>
<b>INCOME</b>		
Merchandise Sales	\$4,127,760	\$7,435,000
Interest	48,318	99,000
Other Income	22,266	51,808
<b>TOTAL INCOME</b>	<b>\$4,198,344</b>	<b>\$7,585,808</b>
<b>EXPENSES</b>		
Salaries	\$614,839	\$1,179,119
Benefits	159,939	229,133
Merchandise Purchases	3,101,035	5,469,290
Store and Office	18,552	38,322
Travel, Conference, Membership	(19)	1,500
Utilities	16,200	30,000
Contracted Services	18,572	55,000
Depreciation Expense	13,297	45,000
Outgoing Freight	217	3,000
Other	136,662	501,930
Administrative Salary and Benefits	25,348	60,000
<b>TOTAL EXPENSES</b>	<b>\$4,104,642</b>	<b>\$7,612,294</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>\$93,702</b>	<b>(\$26,486)</b>
Capital, June 1, 2004	5,547,233	
<b>Capital, November 30, 2004</b>	<b>\$5,640,936</b>	

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Enterprise Fund - Cafeteria (Fund 5)**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	48,467	97,325	89,215	192,000	192,000	65,722	34%	3
<b>4 Total Revenue</b>	<b>\$48,467</b>	<b>\$97,325</b>	<b>\$89,215</b>	<b>\$192,000</b>	<b>\$192,000</b>	<b>\$65,722</b>	<b>34%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	27,779	100,716	83,539	148,000	148,000	62,908	43%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$27,779</b>	<b>\$100,716</b>	<b>\$83,539</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>\$62,908</b>	<b>43%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$20,688	(\$3,391)	\$5,676	\$44,000	\$44,000	\$2,813		18
19 Beginning Balance, July 1	781,444	781,444	781,444	746,416	746,416	746,416		19
20 Adjustments to Beginning Balance	0	0	1	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$802,132</b>	<b>\$778,053</b>	<b>\$787,121</b>	<b>\$790,416</b>	<b>\$790,416</b>	<b>\$749,229</b>		21



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**CAFETERIAS**  
**Balance Sheet**  
**December 31, 2004**

**ASSETS**

Cash for Operations and Investments	\$356,851
Cash Reserve for Equipment	330,000
Accounts Receivable	5,600
Furniture, Fixtures & Equipment (Net)	77,149
<b>TOTAL ASSETS</b>	<b>\$769,600</b>

**LIABILITIES AND CAPITAL**

Liabilities	\$20,371
Capital, July 1, 2004	\$746,416
Adjustment to Capital	2,813
Capital, December 31, 2004	\$749,229
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$769,600</b>

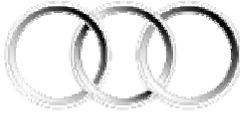


SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**CAFETERIAS**  
**Income Statement**  
**For the Quarter Ending December 31, 2004**

	<u>Year to Date Actual</u>	<u>2004-2005 Budget</u>
<b>INCOME</b>		
Special Service Income	\$0	-
Vending Income	35,626	96,000
Food Service Income	21,694	77,000
Interest	8,402	19,000
Unrealized Gain on Investments	0	0
<b>TOTAL INCOME</b>	<b>\$65,722</b>	<b>\$192,000</b>
<b>EXPENSES</b>		
Depreciation Expense	\$16,000	25,000
Service Contracts & Repairs	11,283	35,000
College Support	35,626	88,000
Other	-	-
<b>TOTAL EXPENSES</b>	<b>\$62,908</b>	<b>\$148,000</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>\$2,813</b>	<b>\$44,000</b>
Capital, July 1, 2004	\$746,416	
<b>Capital, December 31, 2004</b>	<b>\$749,229</b>	

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Special Revenue Fund (Fund 6)

*This fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds encompass activities not directly related to the educational program of the College but that provide a service to students—and which may provide non-classroom instructional or laboratory experience for students and incidentally produce revenue and non instructional expense. The District maintains one such fund, the **Child Development Fund**, which is used to account for the activities of the child care centers at the Colleges.*

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Child Development Fund (Fund 6) - Cañada College**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	28,879	17,378	0	151,256	151,256	(103,797)	-69%	2
3 Local Revenue	28,438	816	129	0	0	17	0%	3
<b>4 Total Revenue</b>	<b>\$57,317</b>	<b>\$18,194</b>	<b>\$129</b>	<b>\$151,256</b>	<b>\$151,256</b>	<b>(\$103,780)</b>	<b>-69%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$29,975	\$0	\$0	\$0	\$27,971	\$13,986	50%	5
6 Classified Salaries	18,610	0	0	0	0	0	0%	6
7 Employee Benefits	8,453	0	0	0	5,538	2,769	50%	7
8 Materials & Supplies	11,984	0	0	0	0	0	0%	8
9 Operating Expenses	1,435	0	0	139,156	139,156	1,360	1%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$70,457</b>	<b>\$0</b>	<b>\$0</b>	<b>\$139,156</b>	<b>\$172,665</b>	<b>\$18,114</b>	<b>10%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$30,000	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$16,860	\$18,194	\$129	\$12,100	(\$21,409)	(\$121,894)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$16,860</b>	<b>\$18,194</b>	<b>\$129</b>	<b>\$12,100</b>	<b>(\$21,409)</b>	<b>(\$121,894)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
***Child Development Fund (Fund 6) - College of San Mateo***



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$7,686		\$5,950	\$10,767	\$10,767	\$5,644	52%	1
2 State Revenue	171,232	144,359	8,765	141,628	141,628	(11,539)	-8%	2
3 Local Revenue	26,321	40,000	57,457	119,203	119,203	46,476	39%	3
4 <b>Total Revenue</b>	<b>\$205,239</b>	<b>\$184,359</b>	<b>\$72,173</b>	<b>\$271,598</b>	<b>\$271,598</b>	<b>\$40,581</b>	<b>15%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$31,358	\$30,905	\$33,451	\$81,727	\$81,727	\$33,890	41%	5
6 Classified Salaries	37,189	79,412	83,056	176,175	176,175	82,614	47%	6
7 Employee Benefits	15,135	25,908	34,517	73,222	73,222	35,959	49%	7
8 Materials & Supplies	5,664	9,053	10,639	26,451	26,451	11,082	42%	8
9 Operating Expenses	145	1,413	21	509	509	17	3%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$89,491</b>	<b>\$146,691</b>	<b>\$161,683</b>	<b>\$358,084</b>	<b>\$358,084</b>	<b>\$163,562</b>	<b>46%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$35,000	\$50,000	\$53,000	\$114,555	\$114,555	\$73,222	64%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$35,000</b>	<b>\$50,000</b>	<b>\$53,000</b>	<b>\$114,555</b>	<b>\$114,555</b>	<b>\$73,222</b>	<b>64%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$150,748	\$87,668	(\$36,510)	\$28,069	\$28,069	(\$49,759)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$150,748</b>	<b>\$87,668</b>	<b>(\$36,510)</b>	<b>\$28,069</b>	<b>\$28,069</b>	<b>(\$49,759)</b>		21

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Child Development Fund (Fund 6) - Skyline College**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
1 Federal Revenue	\$0	\$0	\$0	\$15,174	\$15,174	\$0	0%	1
2 State Revenue	5,672	4,885	0	247,348	247,348	(1,803)	-1%	2
3 Local Revenue	4,081	5,068	10,386	17,047	17,047	12,157	71%	3
4 <b>Total Revenue</b>	<b>\$9,753</b>	<b>\$9,953</b>	<b>\$10,386</b>	<b>\$279,569</b>	<b>\$279,569</b>	<b>\$10,354</b>	<b>4%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$4,639	\$30,063	\$30,757	\$65,111	\$65,111	\$31,955	49%	5
6 Classified Salaries	79,008	86,435	94,630	205,978	205,978	86,265	42%	6
7 Employee Benefits	20,738	30,142	40,403	84,495	84,495	42,308	50%	7
8 Materials & Supplies	16,098	14,285	16,842	37,730	37,730	11,503	30%	8
9 Operating Expenses	1,463	3,602	327	1,547	1,547	781	50%	9
10 Capital Outlay	0	107	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$121,946</b>	<b>\$164,634</b>	<b>\$182,959</b>	<b>\$394,861</b>	<b>\$394,861</b>	<b>\$172,812</b>	<b>44%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$60,000	\$50,000	\$47,000	\$115,292	\$115,292	\$233,475	203%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$60,000</b>	<b>\$50,000</b>	<b>\$47,000</b>	<b>\$115,292</b>	<b>\$115,292</b>	<b>\$233,475</b>	<b>203%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$52,193)	(\$104,681)	(\$125,572)	(\$0)	(\$0)	\$71,018		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$52,193)</b>	<b>(\$104,681)</b>	<b>(\$125,572)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$71,018</b>		21

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
***Child Development Fund (Fund 6) - District Office***

	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	43,380	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$43,380</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	1,676	0	0	0	0	0%	6
7 Employee Benefits	0	181	0	0	0	0	0%	7
8 Materials & Supplies	0	1,423	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$3,280</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$200,000	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$0	\$40,100	\$200,000	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$40,100</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>21</b>

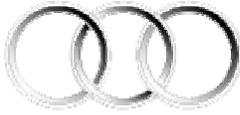
*All District activity relates to repair/construction projects at CSM & Skyline managed by Facilities department.  
Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Child Development Fund (Fund 6) - Total District**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$7,686	\$5,048	\$5,950	\$25,941	\$25,941	\$5,644	22%	1
2 State Revenue	205,784	210,002	8,765	540,232	540,232	(117,139)	-22%	2
3 Local Revenue	58,840	45,884	67,973	136,250	136,250	58,651	43%	3
<b>4 Total Revenue</b>	<b>\$272,310</b>	<b>\$260,934</b>	<b>\$82,689</b>	<b>\$702,423</b>	<b>\$702,423</b>	<b>(\$52,844)</b>	<b>-8%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$65,972	\$60,968	\$64,207	\$146,838	\$174,809	\$79,831	46%	5
6 Classified Salaries	134,806	167,523	177,686	382,153	382,153	168,879	44%	6
7 Employee Benefits	44,327	56,230	74,920	157,717	163,255	81,035	50%	7
8 Materials & Supplies	33,747	24,761	27,481	64,181	64,181	22,585	35%	8
9 Operating Expenses	3,043	5,015	348	141,212	141,212	2,159	2%	9
10 Capital Outlay	0	107	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$281,895</b>	<b>\$314,604</b>	<b>\$344,642</b>	<b>\$892,101</b>	<b>\$925,610</b>	<b>\$354,488</b>	<b>38%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$125,000	\$100,000	\$300,000	\$229,847	\$229,847	\$306,697	133%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$125,000</b>	<b>\$100,000</b>	<b>\$300,000</b>	<b>\$229,847</b>	<b>\$229,847</b>	<b>\$306,697</b>	<b>133%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$115,415	\$46,330	\$38,047	\$40,169	\$6,660	(\$100,635)		18
19 Beginning Balance, July 1	93,821	75,162	2,684	93,855	93,855	93,855		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$209,236</b>	<b>\$121,492</b>	<b>\$40,731</b>	<b>\$134,024</b>	<b>\$100,515</b>	<b>(\$6,780)</b>		<b>21</b>

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# **Expendable Trust Fund**

## **Financial Aid**

### **(Fund 7)**

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



**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Cañada College**

	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	%	To Date
<b>Revenue</b>								
1 Federal Revenue	\$276,274	\$362,452	\$406,321	\$1,103,195	\$1,103,195	\$469,022	43%	1
2 State Revenue	14,963	20,402	42,002	78,340	78,340	43,896	56%	2
3 Local Revenue	7,784	8,025	6,434	0	0	8,123	0%	3
<b>4 Total Revenue</b>	<b>\$299,021</b>	<b>\$390,879</b>	<b>\$454,757</b>	<b>\$1,181,535</b>	<b>\$1,181,535</b>	<b>\$521,041</b>	<b>44%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$5,500	\$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	(303,108)	(395,888)	(454,839)	(1,181,535)	(1,181,535)	(532,607)	45%	16
<b>17 Total Transfers/Other</b>	<b>(\$303,108)</b>	<b>(\$390,388)</b>	<b>(\$454,839)</b>	<b>(\$1,181,535)</b>	<b>(\$1,181,535)</b>	<b>(\$532,607)</b>	<b>45%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$4,087)	\$491	(\$82)	\$0	\$0	(\$11,566)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$4,087)</b>	<b>\$491</b>	<b>(\$82)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$11,566)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
***Student Aid Fund (Fund 7) - College of San Mateo***



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$570,925	\$685,179	\$897,780	\$2,393,506	\$2,393,506	\$909,183	38%	1
2 State Revenue	62,539	69,073	61,437	157,751	157,751	74,964	48%	2
3 Local Revenue	22,328	27,544	42,663	0	0	16,843	0%	3
4 <b>Total Revenue</b>	<b>\$655,792</b>	<b>\$781,796</b>	<b>\$1,001,880</b>	<b>\$2,551,257</b>	<b>\$2,551,257</b>	<b>\$1,000,990</b>	<b>39%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	2,419	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$2,419</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$10,376	\$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	(667,369)	(784,178)	(1,001,562)	(2,551,257)	(2,551,257)	(1,032,152)	40%	16
17 <b>Total Transfers/Other</b>	<b>(\$667,369)</b>	<b>(\$784,178)</b>	<b>(\$991,186)</b>	<b>(\$2,551,257)</b>	<b>(\$2,551,257)</b>	<b>(\$1,032,152)</b>	<b>40%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$11,577)	(\$4,801)	\$10,694	\$0	\$0	(\$31,162)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$11,577)</b>	<b>(\$4,801)</b>	<b>\$10,694</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$31,162)</b>		21

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



**San Mateo County Community College District  
2004-2005 Mid-Year Report  
Student Aid Fund (Fund 7) - Skyline College**

	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$802,818	\$1,035,141	\$1,305,505	\$3,342,267	\$3,342,267	\$1,176,252	35%	1
2 State Revenue	56,928	70,190	67,836	215,225	215,225	92,013	43%	2
3 Local Revenue	67,124	123,632	199,943	269,000	269,000	270,097	100%	3
<b>4 Total Revenue</b>	<b>\$926,870</b>	<b>\$1,228,963</b>	<b>\$1,573,284</b>	<b>\$3,826,492</b>	<b>\$3,826,492</b>	<b>\$1,538,362</b>	<b>40%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$8,944	\$71,018	\$71,018	\$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	(878,049)	(1,149,431)	(1,450,506)	(3,628,510)	(3,628,510)	(1,308,825)	36%	16
<b>17 Total Transfers/Other</b>	<b>(\$878,049)</b>	<b>(\$1,149,431)</b>	<b>(\$1,441,562)</b>	<b>(\$3,557,492)</b>	<b>(\$3,557,492)</b>	<b>(\$1,308,825)</b>	<b>37%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$48,821	\$79,532	\$131,722	\$269,000	\$269,000	\$229,537		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$48,821</b>	<b>\$79,532</b>	<b>\$131,722</b>	<b>\$269,000</b>	<b>\$269,000</b>	<b>\$229,537</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
***Student Aid Fund (Fund 7) - District Office***

	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,168	6,778	846	0	0	1,649	0%	3
4 <b>Total Revenue</b>	<b>\$3,168</b>	<b>\$6,778</b>	<b>\$846</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,649</b>	<b>0%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$3,168	\$6,778	\$846	\$0	\$0	\$1,649		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$3,168</b>	<b>\$6,778</b>	<b>\$846</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,649</b>		21

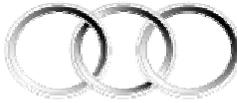
*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2004-2005 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Total District**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-05 Adoption Budget	2004-05 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$1,650,017	\$2,082,772	\$2,609,606	\$6,838,968	\$6,838,968	\$2,554,457	37%	1
2 State Revenue	134,430	159,665	171,275	451,316	451,316	210,873	47%	2
3 Local Revenue	100,404	165,978	249,885	269,000	269,000	296,712	110%	3
4 <b>Total Revenue</b>	<b>\$1,884,851</b>	<b>\$2,408,415</b>	<b>\$3,030,766</b>	<b>\$7,559,284</b>	<b>\$7,559,284</b>	<b>\$3,062,043</b>	<b>41%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	2,419	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$2,419</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$5,500	\$19,320	\$71,018	\$71,018	\$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	(1,848,527)	(2,329,497)	(2,906,907)	(7,361,302)	(7,361,302)	(2,873,584)	39%	16
17 <b>Total Transfers/Other</b>	<b>(\$1,848,527)</b>	<b>(\$2,323,997)</b>	<b>(\$2,887,587)</b>	<b>(\$7,290,284)</b>	<b>(\$7,290,284)</b>	<b>(\$2,873,584)</b>	<b>39%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$36,324	\$81,999	\$143,179	\$269,000	\$269,000	\$188,458		18
19 Beginning Balance, July 1	112,895	99,479	133,391	127,386	127,386	127,386		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$149,219</b>	<b>\$181,478</b>	<b>\$276,570</b>	<b>\$396,386</b>	<b>\$396,386</b>	<b>\$315,844</b>		21

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District**  
**2004-2005 Mid-Year Budget**  
**Retirement Reserve (Fund 8) - Total District**



	2nd Quarter 2001-02 Actuals	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2004-2005 Adoption Budget	2004-2005 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	164,277	141,583	137,365	510,000	510,000	133,463	26%	3
<b>4 Total Revenue</b>	<b>\$164,277</b>	<b>\$141,583</b>	<b>\$137,365</b>	<b>\$510,000</b>	<b>\$510,000</b>	<b>\$133,463</b>	<b>26%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$1,228,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$1,228,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$1,392,277	\$1,641,583	\$1,637,365	\$2,010,000	\$2,010,000	\$1,633,463		18
19 Beginning Balance, July 1	14,207,198	16,139,901	18,440,962	19,999,822	19,999,822	19,999,822		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$15,599,475</b>	<b>\$17,781,484</b>	<b>\$20,078,327</b>	<b>\$22,009,822</b>	<b>\$22,009,822</b>	<b>\$21,633,285</b>		<b>21</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

# **Supplemental Information**

**Page 82 – FTES Analysis**

**Page 84 – 2005-06 Budget & Planning Calendar**

**Page 87 – Associated Student Body Reports**

**Page 102 - CCFS-311Q Report (Quarter ending  
12/31/04)**

**Page 104 – Cash Flow Summary (Period ending  
12/31/04)**

**Page 105 – Expenditure Comparison by Major  
Account Code**

**Page 108 – Expenditure Comparison by Major  
Budget Activity**

**Page 110 – Expenditure Comparison of Academic  
Salaries**



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

	<u>Actual 1996-97</u>	<u>Actual 1997-98</u>	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>1st Period 2004-2005</u>
<b><i>College of San Mateo</i></b>									
Resident									
Fall & Spring	6,631	7,135	7,756	7,611	7,263	7,336	8,041	8,059	8,215
Summer	<u>625</u>	<u>764</u>	<u>822</u>	<u>925</u>	<u>883</u>	<u>911</u>	<u>1,026</u>	<u>1,123</u>	<u>989</u>
Total, Resident	7,256	7,899	8,578	8,536	8,146	8,247	9,067	9,182	9,204
Total, Apprenticeship	157	212	209	171	173	171	165	131	137
Flex-time	17	12	14	15	14	10	9	14	10
Non-Resident									
Fall & Spring	290	370	335	360	315	327	288	245	262
Summer	<u>23</u>	<u>33</u>	<u>25</u>	<u>31</u>	<u>32</u>	<u>28</u>	<u>33</u>	<u>26</u>	<u>18</u>
Total, Non-Resident	313	403	360	391	347	355	321	271	280
<b>College of San Mateo Total</b>	<b>7,743</b>	<b>8,525</b>	<b>9,161</b>	<b>9,113</b>	<b>8,680</b>	<b>8,783</b>	<b>9,562</b>	<b>9,598</b>	<b>9,631</b>
<b><i>Canada College</i></b>									
Resident									
Fall & Spring	2,787	2,752	2,773	2,816	2,988	3,358	3,489	3,606	3,572
Fall & Spring (N/C)	8	7	5	6	6	25	8	44	47
Summer (N/C)			-	-	-	-	1	-	-
Summer	<u>351</u>	<u>318</u>	<u>347</u>	<u>359</u>	<u>381</u>	<u>392</u>	<u>466</u>	<u>18</u>	<u>289</u>
Total, Resident	3,146	3,076	3,125	3,181	3,375	3,775	3,964	3,668	3,908
Flex-time	7	7	11	11	7	4	3	6	4
Non-Resident									
Fall & Spring	155	190	157	152	155	152	116	76	67
Fall & Spring (N/C)	1	1	1	1	1	4	2	3	3
Summer (N/C)			-	-	-	-	-	-	-
Summer	<u>15</u>	<u>14</u>	<u>13</u>	<u>11</u>	<u>8</u>	<u>12</u>	<u>10</u>	<u>1</u>	<u>2</u>
Total, Non-Resident	171	205	171	164	164	169	128	80	72
<b>Canada College Total</b>	<b>3,324</b>	<b>3,289</b>	<b>3,307</b>	<b>3,356</b>	<b>3,546</b>	<b>3,948</b>	<b>4,095</b>	<b>3,754</b>	<b>3,984</b>
<b><i>Skyline College</i></b>									
Resident									
Fall & Spring	5,155	5,318	5,541	5,470	5,222	5,780	6,375	6,107	6,329
Fall & Spring (N/C)			14	-	-	-	-	-	-
Summer (N/C)									
Summer	<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>	<u>827</u>
Total, Resident	5,750	5,952	6,304	6,298	6,243	6,677	7,385	6,972	7,156
Total, Apprenticeship	23	32	45	43	43	42	31	9	5
Flex-time	12	7	10	16	10	4	4	5	3
Non-Resident									
Fall & Spring	83	100	121	166	203	159	154	124	116
Summer	<u>11</u>	<u>11</u>	<u>16</u>	<u>18</u>	<u>23</u>	<u>26</u>	<u>22</u>	<u>18</u>	<u>13</u>
Total, Non-Resident	94	111	137	184	226	185	176	142	129
<b>Skyline College Total</b>	<b>5,879</b>	<b>6,103</b>	<b>6,496</b>	<b>6,541</b>	<b>6,522</b>	<b>6,908</b>	<b>7,596</b>	<b>7,128</b>	<b>7,293</b>



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

	<u>Actual 1996-97</u>	<u>Actual 1997-98</u>	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>1st Period 2004-2005</u>
<i>District</i>									
Resident									
Fall & Spring	14,573	15,205	16,070	15,897	15,473	16,474	17,905	17,772	18,116
Fall & Spring (N/C)	8	7	19	6	6	25	8	44	47
Summer (N/C)	0	0	0	0	0	0	1	0	0
Summer	<u>1,571</u>	<u>1,716</u>	<u>1,918</u>	<u>2,112</u>	<u>2,285</u>	<u>2,200</u>	<u>2,502</u>	<u>2,006</u>	<u>2,105</u>
Total, Resident	16,152	16,927	18,007	18,015	17,764	18,699	20,416	19,822	20,268
Total, Apprenticeship	180	244	254	214	216	213	196	140	142
Flex-time	36	26	35	42	31	18	16	25	17
Non-Resident									
Fall & Spring	528	660	613	678	673	638	558	445	445
Fall & Spring (N/C)	1	1	1	1	1	4	2	3	3
Summer (N/C)	0	0	0	0	0	0	0	0	0
Summer	<u>49</u>	<u>58</u>	<u>54</u>	<u>60</u>	<u>63</u>	<u>66</u>	<u>65</u>	<u>45</u>	<u>33</u>
Total, Non-Resident	578	719	668	739	737	709	625	493	481
<b>District Total</b>	<b>16,946</b>	<b>17,917</b>	<b>18,964</b>	<b>19,010</b>	<b>18,748</b>	<b>19,639</b>	<b>21,253</b>	<b>20,480</b>	<b>20,908</b>

**BOARD REPORT NO. 05-1-2CA**

TO: Members of the Board of Trustees  
FROM: Ron Galatolo, Chancellor-Superintendent  
PREPARED BY: Kathy Blackwood, Chief Financial Officer, 358-6869

**APPROVAL OF 2005-06 BUDGET AND PLANNING CALENDAR**

The budget development process for 2005-06 requires formulation of a budget calendar. The 2005-06 calendar, which was developed in consultation with the Committee for Budget and Finance (a subcommittee of the District Shared Governance Council in matters relating to finance), is attached.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2005-06 on September 14, 2005.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached 2005-06 Budget and Planning Calendar.

## Budget and Planning Calendar, 2005-06

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2005 Schedule of Classes		
November – December		Review of Budget and Planning Calendar, discussion of budget strategies and resource allocation, 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). Finalize resource allocation recommendation.	Approval of 2005-06 Budget and Planning Calendar, review of Governor's Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities.
January/February	Chancellor's Council discussions of budget strategies and allocations. Approve resource allocation recommendation.	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 2005 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 2005 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2005-06 budget priorities and Districtwide allocations.
April			Budget workshop with Board; review budget assumptions for Tentative budget.
May 13	Site Tentative Budgets completed. Work resumes to develop final budget after tentative budget is loaded.		
Mid-May	Governor's May Revise		
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DSGC at	Governor's May Revise; budget priorities, goals and objectives.

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
		its next meeting).	
June	District Office completes budget input and prepares Tentative Budget document	Review of 2005-06 Tentative Budget	
June 22			Adoption of 2005-06 Tentative Budget and 2005-06 Gann Limit.
June-August	Final adjustments to budget are made.		
July	Enactment of 2005-06 State Budget		
August	Legislative Trailer Bills		
August	2004-05 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept.14			Public Hearing/Adoption of 2005-06 Final Budget.

# **Associated Students of Cañada College**

## **Summary of Programs and Activities**

### **2<sup>nd</sup> Quarter Report, October - December 2004**

Although the Associated Students started the year later than expected, due to delayed elections, the Student Senate was able to end the semester having made a variety of program and monetary contributions to the Cañada College Community that further supported the ASCC's dedication to serving all student populations. In an attempt to serve the needs of low income students, the ASCC funded a book program for students who are ineligible to apply for financial aid.

Last Spring, the ASCC had committed itself to supporting multicultural programming, both within the Canada College community and within the community of Redwood City. Plans have been made to support an Immigration Forum sponsored by the Young Latino Leaders to participate in the planning committee for Redwood City's Martin Luther King Jr. Celebration and to provide substantial financial support for Black History Month activities. Future programs for the Spring 2005 semester include KinderCaminata in April 2005, a co-sponsorship for the Latina Leadership Network Conference in March 2005 and various Women's History Month activities.

#### **ASCC Elections.**

The Associated Students held elections throughout the month of September 2004. With the election of the new Board and Senators, the Associated Students organized a meeting location, time and dates for 15 students and started to learn about each position, expectations, roles and responsibilities. The ASCC club binders were prepared to help Senators quickly establish themselves as the student representatives for Cañada. A retreat is currently scheduled for January 2005 to author and form a strategic plan for the Associated Students, which will serve as a guide for the remainder of the 2004-2005 year and hopefully for future boards.

#### **ASCC Funding and Co-Sponsorship for Fall 2004:**

**SamTrans Initiative** – Now in its 3<sup>rd</sup> year, the SamTrans Initiative has been extremely successful in providing discounted bus passes for Cañada College Students. Over 250 students a month take advantage of this program. During the Fall 2004 semester, the ASCC voted to increase funding and once again reduce the cost of a bus pass from \$19.00 to \$15.00.

**Club Funding** – The ASCC has enjoyed a sizeable growth rate in club organizations at Cañada College. The Associated Students continues to promote organizing and starting clubs for our students and has streamlined the process, making registration easier than ever before. New clubs received \$300 in start up funds, a copy card and other essential services.

**Political Forums with the League of Women Voters** – The Associated Students always tries to present a balance of perspectives regarding local, state and federal political issues. The ASCC, the League of Women Voters and the Palo Alto Media Center presented a number of debates and lectures which included candidates running for state and federal offices. In addition, various propositions were discussed, with both sides presented, allowing students to decide how they would vote in November 2004.

**Arts and Olive Festival Funding** – The ASCC recognizes the importance of college-wide and community based events, such as the Arts and Olive Festival. For the second year, the Associated Students has financially supported the Arts and Olive Festival by sponsoring the musical entertainment and main stage productions.

**Athletic Department** – The Associated Students supported the Cañada Athletics Department by providing funding for practice tee-shirts for all fall and winter teams. The ASCC also has funded various supplies for the Athletic Trainer’s office.

**Scholarship Support** – The Associated Students voted to fund its annual leadership scholarship and also added additional activities scholarships for \$2,500, to be awarded for outstanding academic achievement and activities for five students annually.

**Cañada Student Film Series** – The Associated Students is organizing and funding a film series with the help of Susan Traynor. Films will be shown in the Main Theatre for the Spring 2005 semester.

**Second Harvest Food Drive** – The Associated Students organized Cañada’s food drive to support the Second Harvest Food Bank. The ASCC organized a raffle that allowed students to win free books for a semester in order to entice students to bring canned food. Thanks to the efforts of the Associated Students, the food drive collected over 200 pounds of dried and canned goods to fight hunger in San Mateo County.

**Annual Posada Party** - Sponsored by the Young Latino Leaders and Associated Students, the Holiday Posada party has become a Cañada College favorite. Over 300 students, faculty, staff and administrators from around the College were in attendance to celebrate the holiday season.

**African American History Month at Cañada** – The Associated Students has allocated \$10,000 to be used to support activities for African American History Month at Cañada. The ASCC has also partnered with the Redwood City Library and will be supporting its exhibit, “The Long Walk to Freedom,” as well as other exhibits and several great events.

**Goals for Spring 2005.**

1. To work with the Cañada College Safety Committee to increase safety and security.
2. Continue to support and fund cultural celebrations.
3. Organize and implement political discussions that allow students an opportunity to learn about “issues” and express opinions in a safe, educational environment.
4. To work with the College Administration to identify club space in the facilities master planning document.
5. To provide additional leadership and advocacy for evening students.

**Prepared by: Aja Butler  
Interim Student Activities Coordinator**

**CAÑADA COLLEGE ASSOCIATED STUDENTS**  
**Balance Sheet**  
**December 31, 2004**

	<u>OPERATIONS</u>	<u>RESTRICTED</u>	<u>TOTALS</u>
<b>ASSETS</b>			
Cash			
Bank Commercial	\$55,551	\$128,341	\$183,892
Bank Time Deposits	0	30,000	30,000
Total Cash	<u>\$55,551</u>	<u>\$158,341</u>	<u>\$213,892</u>
Receivables			
Miscellaneous Receivable	\$28	\$0	\$28
Loans Receivable	3,212	4,461	7,673
Total Receivables	<u>\$3,240</u>	<u>\$4,461</u>	<u>\$7,701</u>
Furniture, Fixtures & Equipment	\$33,805	\$0	\$33,805
Less Accumulated Depreciation	(30,855)	0	(30,855)
Total Furniture, Fixtures & Equipment	<u>\$2,950</u>	<u>\$0</u>	<u>\$2,950</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$61,741</u></u></b>	<b><u><u>\$162,801</u></u></b>	<b><u><u>\$224,542</u></u></b>
<b>LIABILITIES AND CAPITAL</b>			
Liabilities			
Student Representation Fee	\$0	\$7,003	\$7,003
Accounts Payable	0	72	72
Club Funds	1,500	25,292	26,792
Trust Funds	181	116,273	116,454
Loan Funds	4,845	8,095	12,940
Total Liabilities	<u>\$6,526</u>	<u>\$156,734</u>	<u>\$163,261</u>
Capital			
Capital, July 1, 2004	\$30,096	\$0	\$30,096
Net Income (Loss)	25,118	0	25,118
Vending Capital	0	6,067	6,067
Capital, December 31, 2004	<u>\$55,214</u>	<u>\$6,067</u>	<u>\$61,281</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u><u>\$61,741</u></u></b>	<b><u><u>\$162,801</u></u></b>	<b><u><u>\$224,542</u></u></b>

**CAÑADA COLLEGE ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Quarter Ending December 31, 2004**

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
<b>INCOME</b>		
Activity Card Sales	\$0	\$40,818
ATM Income	612	675
Vending Fees	695	845
Student General	0	0
Interest	83	166
Games	0	0
Festivals/Programs	0	0
Miscellaneous Income	0	0
TOTAL INCOME	<u>\$1,389</u>	<u>\$42,504</u>
<b>EXPENSES</b>		
Activity Card Expense	\$605	\$605
Awards and Scholarships	0	0
Office Supplies and Services	1,249	1,556
Publicity	0	0
Conference	0	0
Program Expense	12,658	12,658
Administrative Expense	0	0
Other Expenditures	338	1,738
TOTAL EXPENSES	<u>\$14,850</u>	<u>\$16,557</u>
<b>NET INCOME (LOSS) FROM ASB GOVERNMENT</b>	(\$13,461)	\$25,947
Less Depreciation Expense	(415)	(829)
<b>NET INCOME (LOSS)</b>	<b>(\$13,875)</b>	<b>\$25,118</b>
<b><u>VENDING</u></b>		
Vending Income	\$3,547	\$6,067
Less Expense and Transfer	0	0
Net Vending Income	<u>\$3,547</u>	<u>\$6,067</u>
Vending Capital, July 1, 2004		<u>\$0</u>
<b>Vending Capital, December 31, 2004</b>		<b><u>\$6,067</u></b>

**Associated Students of College of San Mateo**  
**Summary of Programs and Activities**  
**2<sup>nd</sup> Quarter Report, October – December 2004**

By taking advantage of the groundwork they laid during the Summer and the first half of the Fall 2004 semester, the Associated Students of College of San Mateo (ASCSM) were able to hit the ground running in the second quarter, and are well on their way to accomplishing the goals they have established for this academic year. The following is a summary of their activities this quarter:

**Ongoing Activities.**

◇ *ASCSM Student ID Cards and Faculty ID Cards.*

The Associated Students, in cooperation with the Student Activities Office, continued issuing ID cards to students, as well as, providing faculty, staff and administrators with CSM ID cards.

◇ *Involvement in College and District Governance.*

ASCSM leaders continued to be involved with college and district governance, representing student viewpoints at all levels. Most notably, students were involved with the budget development committees at the district and college levels, the District Shared Governance Committee, the Faculty Academic Senate Executive Committee, the Committee on Instruction, the hiring committee that carried out the search for a new CSM Vice President of Instruction and CSM's College Council. At the district level, CSM student leaders have been involved with the District Shared Governance Committee and the District Student Council.

◇ *Involvement in Statewide Student Governance and Leadership.*

The ASCSM continued participating in statewide student advocacy and continued working with local and statewide groups to keep the concerns of community college students at the forefront of the discussion regarding the state budget and other issues important to California community college students.

◇ *Ongoing College Program Support.*

The Associated Students continued to financially support several college programs, including the Mary Meta Lazarus Child Development Center, the CSM Health Center, the High School to CSM Scholarship Program, the CSM Connects program, the CSM Volunteer and Career Fair, CSM Athletics and the CSM Diversity in Action Group.

◇ *ASCSM Ambassadors Program.*

Throughout the semester, the Associated Students-sponsored Ambassadors Program provided numerous tours to groups and individuals interested in attending College of San Mateo. Two special tours were also provided in support of college programs. On October 7, 2004, as part of a program sponsored by the Corporate and Continuing Education for young adults in the San Mateo County Foster Care System, the Ambassadors Program conducted an early-evening tour of the campus. On Wednesday, November 17, 2004, fifteen students from

the Jefferson Union High School District WorkAbility program came to the campus for a tour.

In addition to these ongoing programs, the students also sponsored the following special events:

## **October 2004**

◇ ***Kurdish Club Film and Cultural Festivals – Sundays October 10<sup>th</sup> and October 24<sup>th</sup>.***  
Club members sponsored events featuring Kurdish films, music and traditional dance for students and the community, sharing their history and culture.

◇ ***ASCSM Voter Registration Week: Monday, October 4<sup>th</sup> through Friday, October 8<sup>th</sup>.***  
The Associated Students invited all the major political parties and candidates to provide information to CSM students, faculty and staff. Students also had the opportunity to register to vote in time for the November 2, 2004 General Presidential Election.

◇ ***EOPS T-Shirt Day: Wednesday, October 6<sup>th</sup>.***  
The EOPS Club, an ASCSM student club, held their annual T-shirt Day event. The event is designed to promote the EOPS program and its numerous support services, as well as serve as a fundraiser to support the club's activities, which include university tours, field trips and other off-campus activities.

◇ ***CSM Football Games: Saturdays, October 16<sup>th</sup>, 23<sup>rd</sup> and November 13<sup>th</sup>.***  
The ASCSM continued to support the College's Athletic Department by operating the concession stand at each Bulldogs' home football game. Proceeds from the venture are used to support the numerous CSM teams on away games.

◇ ***Students for Justice in Palestine (SJP) Cultural Day: Wednesday, October 20<sup>th</sup>.***  
With support from the Inter Club Council and the ASCSM Student Senate, Students for Justice in Palestine (SJP) held Palestinian Cultural Day on Wednesday, October 20th. The event showcased Palestinian culture, food and dance.

◇ ***Oktoberfest Celebration: Tuesday, October 26<sup>th</sup> through Friday, October 29<sup>th</sup>.***  
The ASCSM annual Oktoberfest event ushered in the fall season and gave the campus a chance to celebrate Halloween. The event included a root beer drinking contest, a hot dog eating contest and a costume contest.

◇ ***International Student Union (ISU) '70s Throwback: Thursday, October 28<sup>th</sup>.***  
The '70s Throwback included food, music and dancing, as well as contests to determine the best dancers, the best lip-syncing act and the best '70s-themed costume.

## November 2004

◇ ***EOPS Krispy Kreme Sale: Wednesdays, November 3rd, 10th, 17th and December 1<sup>st</sup>.***

In order to raise funds for club activities, the EOPS Club worked with Krispy Kreme and Tully's Coffee to offer doughnuts and coffee to the campus community. Funds raised from the sales will be used to support the club's university tour in the spring.

◇ ***International Salad Bar Lunch: Wednesday, November 17<sup>th</sup>.***

In recognition of International Education Week and in cooperation with the CSM Diversity in Action Group and the International Students Office, the Associated Students sponsored the International Salad Bar Luncheon on Wednesday, November 18th. The event was designed to identify and celebrate the numerous nations and cultures represented in the CSM community.

◇ ***Dance Ensemble "Shut Up and Dance" Performance: Wednesday, November 17<sup>th</sup>.***

On Wednesday, November 17th, the CSM Dance Ensemble, an ASCSM Club, held their annual performance in the South Cafeteria of Building 5. The event showcased a diverse range of dance styles, including hip-hop, ballet and traditional Polynesian dance.

◇ ***CSM High School Jazz Festival: Friday, November 19<sup>th</sup>.***

With support from the Associated Students, the 8th annual CSM High School Jazz Festival was held on Friday, November 19th. Each year, the festival draws students from numerous high schools and universities around the Bay Area, including Hillsdale High School, San Mateo High School and Stanford University. In addition to performances, clinics are provided for various instruments and there is always a performance by professional guest artists.

## December 2004

◇ ***'In the Spirit of the Season' Holiday Donation.***

As part of the annual fundraiser by the CalWORKs, CARE and Child Development Center programs, the Associated Students made a donation of \$100.00 to help the families of two CSM students.

◇ ***ASCSM Multicultural Week: Monday, November 29th through Friday, December 3<sup>rd</sup>.***

As an extension of International Education Week, the Associated Students Senate and the Inter Club Council sponsored a Multicultural Week to promote and celebrate the multitude of cultures present in the CSM student body. Each day saw the celebration of a different culture by a CSM club. On Monday, Alpha Gamma Sigma (AGS) celebrated Asian culture by selling Chinese food in the Main Cafeteria. On Tuesday, the Kurdish Club promoted Kurdish culture, dance and cuisine. On Wednesday, the Ethnic Studies Society (ESS), the International Student Union (ISU) and the Music Club celebrated hip-hop culture. On Thursday, the Persian Club introduced Persian culture, food and dance to the campus community. On Friday, Students for Justice in Palestine held their second cultural day, again showcasing the food, culture and dance of the Palestinian people.

◇ ***Latinos Unidos ‘Noche Caliente’: Friday, December 3<sup>rd</sup>.***

As part of Multicultural Week, the Latinos Unidos Club sponsored ‘Noche Caliente’ on the evening of Friday, December 3rd. The event was a showcase of Latino culture, food and music. Speakers also highlighted the often harsh conditions in Latin and South American countries.

◇ ***Gay-Straight Alliance Presentation of Angels in America: Tuesday, December 7<sup>th</sup> and Thursday, December 9<sup>th</sup>.***

On Tuesday, December 7th and Thursday, December 9th, the Gay-Straight Alliance presented HBO’s adaptation of *Angels in America*, Tony Kushner’s Pulitzer Prize-winning play. The miniseries, which won several Golden Globe Awards, deals with the AIDS crisis of the 1980s and its impact on the gay community.

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The Associated Students continues to provide programs and support that enliven the campus, and provides an environment for social and cultural interaction, strengthening the educational experiences of the students.

Steve Robison  
Coordinator of Student Activities and ASCSM Advisor  
College of San Mateo

**COLLEGE OF SAN MATEO ASSOCIATED STUDENTS**  
**Balance Sheet**  
**December 31, 2004**

	<b>OPERATIONS</b>	<b>RESTRICTED</b>	<b>TOTALS</b>
<b>ASSETS</b>			
Cash			
Petty Cash	\$25	\$0	\$25
Bank Commercial	94,293	20,836	115,129
Bank Time Deposits	0	0	0
District Investment Pool	0	339,304	339,304
Total Cash	\$94,318	\$360,140	\$454,458
Receivables			
Miscellaneous Receivable	\$77,217	\$0	\$77,217
Loans Receivable	7,920	1,100	9,020
Total Receivables	\$85,137	\$1,100	\$86,237
Furniture, Fixtures & Equipment	\$114,185	\$32,443	\$146,628
Less Accumulated Depreciation	(108,060)	(28,482)	(136,542)
Total Furniture, Fixtures & Equipment	\$6,125	\$3,961	\$10,086
<b>TOTAL ASSETS</b>	<b>\$185,580</b>	<b>\$365,201</b>	<b>\$550,781</b>
<b>LIABILITIES AND CAPITAL</b>			
Liabilities			
Student Representation Fee	\$0	\$87,355	\$87,355
Accounts Payable	14	10,973	10,987
Club Funds	0	74,715	74,715
Trust Funds	7,356	199,743	207,099
Loan Funds	13,217	10,576	23,793
Total Liabilities	\$20,587	\$383,363	\$403,950
Capital			
Capital, July 1, 2004	\$115,447	(\$19,640)	\$95,807
Adjustment to Capital/Prior	(41,339)	0	(41,339)
Net Income (Loss)	90,884	0	90,884
Vending Capital		1,479	1,479
Capital, December 31, 2004	\$164,992	(\$18,161)	\$146,831
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$185,580</b>	<b>\$365,201</b>	<b>\$550,781</b>

**COLLEGE OF SAN MATEO ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Quarter Ending December 31, 2004**

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
<b>INCOME</b>		
Activity Card Sales	\$57,825	\$122,768
ATM	1,198	1,471
Concessions	3,609	3,609
Interest	2,132	4,100
Program Income	0	0
Rec/Game Room	1,667	1,667
Miscellaneous Income	1,416	1,906
<b>TOTAL INCOME</b>	<b>\$67,846</b>	<b>\$135,520</b>
<b>EXPENSES</b>		
Awards and Scholarships	\$500	\$500
Activity Card Expense	0	656
Conference	0	0
Office Supplies	1,285	1,607
Operating Expense	13	466
Student Assistants	16,418	24,127
Equipment Repairs and Rental	0	0
Laundry Service	0	0
Concessions Expense	2,221	2,997
Programs	2,229	2,655
Other Expenditures	5,993	7,775
<b>TOTAL EXPENSES</b>	<b>\$28,658</b>	<b>\$40,784</b>
<b>NET INCOME FROM ASB OPERATIONS</b>	<b>\$39,189</b>	<b>\$94,736</b>
Less Depreciation Expense	(1,410)	(2,820)
Less Depreciation Expense - Café International	(516)	(1,032)
<b>NET INCOME</b>	<b>\$37,263</b>	<b>\$90,884</b>
<b><u>VENDING</u></b>		
Vending Income	\$9,335	\$14,380
Less Expense and Transfer	(9,335)	(14,380)
Net Vending Income	<b>\$0</b>	<b>\$0</b>
Vending Capital, July 1, 2004		<b>\$1,479</b>
<b>Vending Capital, December 31, 2004</b>		<b>\$1,479</b>

## **Associated Students of Skyline College Summary of Programs and Activities 2<sup>nd</sup> Quarter Report, October – December 2004**

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

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

- 35<sup>th</sup> Anniversary Committee
- Beautification Committee
- Bond Oversight Committee
- Bookstore Operations Committee
- Calendar Committee
- Campus Auxiliary Services Advisory Committee
- College Council
- College Planning and Budget Committee
- Commencement Committee
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Associated Students Governing Board
- District Planning and Budget Committee
- Education Policy Committee
- Health and Safety Committee
- Honors Celebration Planning Committee
- Inter-campus Planning Committee
- President Hiring Committee
- Student Union / Bookstore Committee

***Student Handbook and Academic Planners:*** The ASSC assists the Student Activities Office with the distribution of the Student Handbooks. The handbooks have become a popular item with students, staff and faculty. Many people have commented on the usefulness of the resource material and calendar. Data collection for the 2005/2006 Planner will continue until the beginning of February 2005.

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

***Student Identification Cards:*** The Associated Students had to purchase a new identification card machine in September 2004. There were some problems converting to the new “G” numbers with the identification card program, but those issues have been resolved. The ASSC is working with the Public Information Office and the President’s Office to help provide identification cards for faculty and staff.

***Student Union:*** The ASSC is currently working with Swinerton and members of the Student Services and Community Service Center Planning Committee to further develop the plans for the Student Union. Committee meetings are expected to continue into late January 2005.

***Skyline Organizations and Clubs:*** Current projects for the SOCC include encouraging organization/club participation and attendance, as well as, the development of new student organizations and clubs on campus.

***Programs and Events:***

**1. Hispanic Heritage Month.**

- September 30, 2004, 9:00 a.m. – 11:00 a.m.: Mexican hot chocolate and sweet bread (pan dulce) were given away to students. Anita Martinez was the guest speaker. Approximately 200 people attended.
- October 7, 2004, 9:00 a.m. – 11:00 a.m.: Papusas were given away to students. Approximately 200 people attended.
- October 14, 2004, 9:00 a.m. – 11:00 a.m.: Tamales, enchiladas, beans and rice were given away. Virginia Padron and Luciana Castro were the guest speakers. Approximately 200 people attended.

**2. SOCC Harvest Festival.**

- October 26, 2004, 10:00 a.m. – 1:00 p.m.: Organizations and Clubs outreach to students. Sold food to raise money for clubs. Recruited for new student members.
- October 27, 2004, 10:00 a.m. – 1:00 p.m.: Organizations and Clubs outreach to students. Sold food to raise money for clubs. Recruited for new student members.

**3. Phi Theta Kappa.**

- October 27, 2004: The ASSC sponsored the PTK Essay/Photo Contest which was open to all students.

**4. Halloween for Skyline College's Children Center.**

- October 29, 2004, 11:00 a.m. – 12:00 p.m.: Halloween buckets, a piñata, toys and treats were given away to the approximately 40 children in attendance.

**5. SOCC Club Fair.**

- November 10, 2004, 10:00 a.m. – 1:00 p.m.: Organizations and Clubs outreach to students. Recruited for new student members.

**6. SOCC Food Drive with Second Harvest Food Bank.**

- During the month of November 2004, SOCC held a food drive for the Second Harvest Food Bank of San Mateo.

**7. Stop the Violence Rally.**

- November 22, 2004, 12:00 p.m. – 2:00p.m.: The ASSC endorsed the rally that was facilitated by the Black Student Union. Approximately 80 people attended.

**8. HIV/AIDS Awareness Week.**

- November 29, 2004, 10:30 a.m. – 12:00 p.m.: The HIV Test Van was at the Health Center. Guest speaker, Paulie Gray, provided brochures and hotline numbers by the S.F. AIDS Foundation.
- November 30, 2004, 1:00 p.m. – 3:00 p.m.: Movie presentation and popcorn.
- December 1, 2004, 12:45 p.m. – 2:15 p.m.: Guest speaker, Ernest Andrews, discussed his personal experience living with HIV/AIDS and provided handbags with brochures and condoms.

**9. Respiratory Therapy Club Sponsorship.**

- December 5, 2004, The ASSC helped fund RTC's trip to the National Health Care Conference in New Orleans, Louisiana.

**10. S.P.A.C.E. Winter Holiday Potluck Celebration.**

- December 10, 2004, 5:30 p.m. – 8:30 p.m.: The ASSC sponsored Skyline College's Children Center's 5<sup>th</sup> Annual celebration with decorations, food, film, eating utensils and presents for approximately 40 children plus 30 siblings.

**11. Adopt A Family.**

- December 8, 2004: The ASSC and the Student Services Division sponsored a needy family for Christmas. The ASSC donated \$30 to each of the seven children for their Christmas gifts.

**12. Black Student Union Post Production and Editing Grant Request.**

- December 8, 2004: The ASSC sponsored the production of the videotaping of author, Cleo Scott Brown's lecture and book signing, the "Witness To the Truth", which tells the extraordinary life story of her father, a grassroots human rights leader and his courageous campaign to win the right to vote for African Americans of Lake Providence, Louisiana. The video composites will be made available to instructors for classroom use and a copy will be placed in the Learning Center's non-print media library for student, faculty and staff check out.

If you have any questions regarding this report, please contact me.

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

**SKYLINE COLLEGE ASSOCIATED STUDENTS**  
**Balance Sheet**  
**December 31, 2004**

	<u>OPERATIONS</u>	<u>RESTRICTED</u>	<u>TOTALS</u>
<b>ASSETS</b>			
Cash			
Petty Cash	\$25	\$0	\$25
Bank Commercial	208,214	133,724	341,938
District Investment Pool	0	111,177	111,177
Total Cash	<u>\$208,239</u>	<u>\$244,901</u>	<u>\$453,140</u>
Receivables			
Miscellaneous Receivable	\$0	\$318,188	\$318,188
Loans Receivable	4,860	0	4,860
Total Receivables	<u>\$4,860</u>	<u>\$318,188</u>	<u>\$323,048</u>
Furniture, Fixtures & Equipment	\$81,202	\$0	\$81,202
Less Accumulated Depreciation	(70,986)	0	(70,986)
Total Furniture, Fixtures & Equipment	<u>\$10,216</u>	<u>\$0</u>	<u>\$10,216</u>
<b>TOTAL ASSETS</b>	<b><u>\$223,316</u></b>	<b><u>\$563,089</u></b>	<b><u>\$786,405</u></b>
<b>LIABILITIES AND CAPITAL</b>			
Liabilities			
Student Representation Fee	\$0	\$49,528	\$49,528
Accounts Payable	(526)	0	(526)
Club Funds	28,650	80,937	109,587
Trust Funds	100,542	299,245	399,788
Loan Funds	0	3,183	3,183
Total Liabilities	<u>\$128,666</u>	<u>\$432,892</u>	<u>\$561,559</u>
Capital			
Capital, July 1, 2004	\$19,556	\$0	\$19,556
Adjustment to Capital	0	0	0
Net Income (Loss)	75,093	0	75,093
Vending Capital	0	130,197	130,197
Total Capital, December 31, 2004	<u>\$94,649</u>	<u>\$130,197</u>	<u>\$224,846</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$223,316</u></b>	<b><u>\$563,089</u></b>	<b><u>\$786,405</u></b>

**SKYLINE COLLEGE ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Quarter Ending December 31, 2004**

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
Activity Card Expense		
<b>INCOME</b>		
Activity Card Sales	\$47,373	\$101,764
Interest	615	626
Controller of Activities	0	0
Game Room	0	0
Miscellaneous Income	20	30
<b>TOTAL INCOME</b>	<b>\$48,008</b>	<b>\$102,420</b>
<b>EXPENSES</b>		
Awards and Scholarships	\$13,640	\$14,299
Activity Card Expense	(6,923)	818
General Fund	3,629	5,945
Office Supplies	584	1,625
Publicity	0	0
Salaries and Benefits	410	434
Other Expenditures	1,830	3,399
<b>TOTAL EXPENSES</b>	<b>\$13,169</b>	<b>\$26,520</b>
<b>NET INCOME FROM ASB GOVERNMENT</b>	<b>\$34,838</b>	<b>\$75,900</b>
Less Depreciation Expense	(594)	(808)
<b>NET INCOME</b>	<b>\$34,244</b>	<b>\$75,093</b>
<b><u>VENDING</u></b>		
Vending Income	\$6,905	\$7,714
Less Expense and Transfer	0	0
<b>Net Vending Income</b>	<b>\$6,905</b>	<b>\$7,714</b>
Vending Capital, July 1, 2004		\$122,483
<b>Vending Capital, December 31, 2004</b>		<b>\$130,197</b>



**Fiscal Year 2004-2005**  
**District:(370)SAN MATEO Quarter Ended: (Q2) December 31, 2004**

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

<u>Annual</u>		As of June 30 for fiscal year (FY) specified.			
		FY01-02	FY02-03	FY03-04	FY04-05
<b>General Fund Revenues</b> (Objects 8100, 8600, and 8800)		106,863,685	108,330,923	105,492,515	115,265,673
<b>Other Financing Sources</b> (Objects 8900)		684,017	401,770	2,373,354	725,987
<b>General Fund Expenditures</b> (Objects 1000-6000)		99,605,383	104,427,235	100,410,558	112,892,952
<b>Other Outgo</b> (Objects 7100, 7300, 7400, 7500, and 7600)		5,860,275	4,162,196	7,299,540	3,271,661
<b>Reserve for contingency</b>	<b>Unrestricted</b>	0	3,767,728	4,105,320	3,621,524
<b>Reserve for contingency</b>	<b>Total</b>	0	3,767,728	4,105,320	3,621,524
<b>General Fund Ending Balance</b>	<b>Unrestricted</b>	9,926,897	5,864,741	5,842,371	5,994,680
<b>General Fund Ending Balance</b>	<b>Total</b>	10,248,124	6,623,658	6,441,837	6,752,680
<b>Prior-Year Adjustments</b>		0	0	0	0
<b>Attendance FTES</b>		16,784	20,417	19,872	20,285
<u>Quarter</u>		For the same quarter to each fiscal year (FY) specified			
		FY01-02	FY02-03	FY03-04	FY04-05
<b>General Fund Cash Balance</b> (Excluding investments)		22,404,875	20,695,052	27,112,430	17,459,816

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

	Total Budget (Annual)	Actual (Year-to-Date)	Percentage %
<b>General Fund Revenues</b> (Objects 8100, 8600, and 8000)	115,265,673	60,067,591	52.11
<b>Other Financing Source</b> (Objects 8900)	725,987	42,239	5.82
<b>General Fund Expenditures</b> (Objects 1000-6000)	112,892,952	51,437,368	45.56
<b>Other Outgo</b> (Objects 7100, 7300, 7400, 7500, and 7600)	3,271,661	2,205,669	67.42

**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 citations or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.) Yes  No   
If yes, list events and their financial ramifications.(Include additional pages of explanation if needed.)

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

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**San Mateo County Community College District  
DISTRICT CASH FLOW SUMMARY  
FOR THE QUARTER ENDING DECEMBER 31, 2004**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE &amp; Debt Service FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
<b>Beg. Cash Balance in County Treasury</b>	<b>\$40,383,712</b>	<b>\$7,906,021</b>	<b>\$6,277,733</b>	<b>\$108,590,874</b>	<b>\$85,177</b>	<b>\$133,290</b>	<b>\$0</b>
<b>Cash inflow from operations:</b>							
Year-to-date Income	48,836,235	11,273,594	3,611,355	10,136,992	253,853	3,062,043	1,745,467
Accounts Receivable	-4,263,677	4,684,235	86,823	9,179,283	139,938	157,904	122,954
Deferred Income	-3,357,282	-5,004,556		-8,768	-5,430	-264,859	
Cash awaiting for deposit	547,094	341,538		1,321	5,243	11,046	
Total Income	\$82,146,083	\$19,200,832	\$9,975,910	\$127,899,702	\$478,781	\$3,099,423	\$1,868,421
<b>Cash outflow for operations:</b>							
Year to date expenditure	44,274,616	9,368,421	527,644	24,757,769	354,488	2,873,584	100,270
Advances / Prepaid	-1,197,808	-161,007		-247	-7,468		
Account Payable	16,664,197	-5,370,145	0	11,401,316	68,984	149,683	-7,185,931
<b>Cash Balance From Operations</b>	<b>22,405,078</b>	<b>15,363,564</b>	<b>9,448,266</b>	<b>91,740,864</b>	<b>62,777</b>	<b>76,156</b>	<b>8,954,082</b>
<b>Other Cash inflow</b>							
TRANS	12,000,000						
TRANS (Taxable )	-20,300,000						
Trusts (JPA & 3CBG)							
<b>Beg. Investment Balance</b>							
LAIF Balance	90,151						192,441
County Pool Balance	1,232,376						19,351,699
Special Bond				5,000			
C.O.P.- Debt Reserve & Capitalized Int.			3,086,934				
Total Beg. Balance	1,322,527		3,086,934	5,000			19,544,140
<b>Y.T.D. Investment Balance</b>							
LAIF Balance	90,525						193,240
County Pool Balance	1,240,827						28,304,981
Special Bond				5,000			
C.O.P.- Debt Reserve & Capitalized Int.	0		2,902,731	0			
Y.T.D. Balance	1,331,352		2,902,731	5,000			28,498,222
Net Cash changes from Investment	-8,825		184,202	0			-8,954,082
Net changes from unrealized gain / (loss)							
Cash Balance in County Treasury	14,096,253	15,363,564	9,632,468	91,740,864	62,777	76,156	0
<b>Net Cash (Excluding TRANS &amp; Trusts)</b>	<b>\$2,096,253</b>	<b>\$15,363,564</b>	<b>\$9,632,468</b>	<b>\$91,740,864</b>	<b>\$62,777</b>	<b>\$76,156</b>	<b>\$0</b>

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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES			CLASSIFIED SALARIES		
				1000		PER FTES	2000		PER FTES
				AMOUNT	%		AMOUNT	%	
<b>1997-98</b>									
Cañada College	\$10,121,388	3,289	\$3,077	\$6,496,686	64.19%	\$1,975	\$1,736,544	17.16%	\$528
College of San Mateo	\$23,616,548	8,525	\$2,770	\$15,074,490	63.83%	\$1,768	\$3,935,291	16.66%	\$462
Skyline College	\$16,073,330	6,103	\$2,634	\$10,210,235	63.52%	\$1,673	\$2,533,076	15.76%	\$415
Central Svcs/District Office	\$16,167,568	0	\$0	\$816,662	5.05%	\$0	\$4,695,992	29.05%	\$0
<b>Total</b>	<b>\$65,978,834</b>	<b>17,917</b>	<b>\$3,682</b>	<b>\$32,598,073</b>	<b>49.41%</b>	<b>\$1,819</b>	<b>\$12,900,903</b>	<b>19.55%</b>	<b>\$720</b>
<b>1998-99</b>									
Cañada College	\$10,366,618	3,307	\$3,135	\$6,581,525	63.49%	\$1,990	\$1,868,571	18.02%	\$565
College of San Mateo	\$24,459,662	9,161	\$2,670	\$15,784,754	64.53%	\$1,723	\$4,156,004	16.99%	\$454
Skyline College	\$17,421,534	6,496	\$2,682	\$10,795,734	61.97%	\$1,662	\$2,700,380	15.50%	\$416
Central Svcs/District Office	\$18,172,761	0	\$0	\$962,636	5.30%	\$0	\$5,935,114	32.66%	\$0
<b>Total</b>	<b>\$70,420,575</b>	<b>18,964</b>	<b>\$3,713</b>	<b>\$34,124,649</b>	<b>48.46%</b>	<b>\$1,799</b>	<b>\$14,660,069</b>	<b>20.82%</b>	<b>\$773</b>
<b>1999-00</b>									
Cañada College	\$10,951,026	3,356	\$3,263	\$6,818,265	62.26%	\$2,032	\$2,146,328	19.60%	\$640
College of San Mateo	\$25,953,221	9,113	\$2,848	\$15,974,783	61.55%	\$1,753	\$4,711,998	18.16%	\$517
Skyline College	\$18,734,291	6,541	\$2,864	\$11,638,174	62.12%	\$1,779	\$3,016,198	16.10%	\$461
Central Svcs/District Office	\$18,488,550	0	\$0	\$505,338	2.73%	\$0	\$5,794,296	31.34%	\$0
<b>Total</b>	<b>\$74,127,088</b>	<b>19,010</b>	<b>\$3,899</b>	<b>\$34,936,560</b>	<b>47.13%</b>	<b>\$1,838</b>	<b>\$15,668,820</b>	<b>21.14%</b>	<b>\$824</b>
<b>2000-2001</b>									
Cañada College	\$11,808,658	3,546	\$3,330	\$7,181,138	60.81%	\$2,025	\$2,190,884	18.55%	\$618
College of San Mateo	\$27,940,102	8,680	\$3,219	\$16,860,441	60.34%	\$1,942	\$4,906,389	17.56%	\$565
Skyline College	\$20,003,626	6,522	\$3,067	\$11,770,621	58.84%	\$1,805	\$3,431,499	17.15%	\$526
Central Svcs/District Office	\$20,860,800	0	\$0	\$971,335	4.66%	\$0	\$5,661,786	27.14%	\$0
<b>Total</b>	<b>\$80,613,186</b>	<b>18,748</b>	<b>\$4,300</b>	<b>\$36,783,535</b>	<b>45.63%</b>	<b>\$1,962</b>	<b>\$16,190,558</b>	<b>20.08%</b>	<b>\$864</b>
<b>2001-2002</b>									
Cañada College	\$12,632,803	3,948	\$3,200	\$7,853,008	62.16%	\$1,989	\$2,310,446	18.29%	\$585
College of San Mateo	\$29,955,660	8,783	\$3,411	\$18,156,582	60.61%	\$2,067	\$5,515,589	18.41%	\$628
Skyline College	\$21,496,139	6,908	\$3,112	\$12,639,227	58.80%	\$1,830	\$4,136,010	19.24%	\$599
Central Svcs/District Office	\$22,580,021	0	\$0	\$515,388	2.28%	\$0	\$6,976,608	30.90%	\$0
<b>Total</b>	<b>\$86,664,623</b>	<b>19,639</b>	<b>\$4,413</b>	<b>\$39,164,205</b>	<b>45.19%</b>	<b>\$1,994</b>	<b>\$18,938,653</b>	<b>21.85%</b>	<b>\$964</b>
<b>2002-2003</b>									
Cañada College	\$12,914,050	4,095	\$3,154	\$7,938,949	61.48%	\$1,939	\$2,466,168	19.10%	\$602
College of San Mateo	\$30,361,237	9,562	\$3,175	\$18,624,825	61.34%	\$1,948	\$5,930,211	19.53%	\$620
Skyline College	\$21,601,746	7,596	\$2,844	\$12,985,438	60.11%	\$1,710	\$4,224,624	19.56%	\$556
Central Svcs/District Office	\$24,579,650	0	\$0	\$1,061,516	4.32%	\$0	\$7,816,635	31.80%	\$0
<b>Total</b>	<b>\$89,456,683</b>	<b>21,253</b>	<b>\$4,209</b>	<b>\$40,610,728</b>	<b>45.40%</b>	<b>\$1,911</b>	<b>\$20,437,638</b>	<b>22.85%</b>	<b>\$962</b>
<b>2003-2004</b>									
Cañada College	\$11,792,286	3,753	\$3,142	\$7,098,066	60.19%	\$1,891	\$2,090,852	17.73%	\$557
College of San Mateo	\$28,985,348	9,597	\$3,020	\$17,502,322	60.38%	\$1,824	\$5,157,683	17.79%	\$537
Skyline College	\$20,325,148	7,127	\$2,852	\$12,208,467	60.07%	\$1,713	\$3,783,320	18.61%	\$531
Central Svcs/District Office	\$27,181,269	0	\$0	\$574,914	2.12%	\$0	\$7,823,285	28.78%	\$0
<b>Total</b>	<b>\$88,284,051</b>	<b>20,477</b>	<b>\$4,311</b>	<b>\$37,383,769</b>	<b>42.34%</b>	<b>\$1,826</b>	<b>\$18,855,140</b>	<b>21.36%</b>	<b>\$921</b>

Notes:

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

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

Page 2

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000		
				AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>1997-98</b>									
Cañada College	\$10,121,388	3,289	\$3,077	\$1,358,910	13.43%	\$413	\$429,109	4.24%	\$130
College of San Mateo	\$23,616,548	8,525	\$2,770	\$3,167,335	13.41%	\$372	\$1,120,930	4.75%	\$131
Skyline College	\$16,073,330	6,103	\$2,634	\$2,062,913	12.83%	\$338	\$980,166	6.10%	\$161
Central Svcs/District Office	\$16,167,568	0	\$0	\$3,246,431	20.08%	\$0	\$4,593,983	28.41%	\$0
<b>Total</b>	<b>\$65,978,834</b>	<b>17,917</b>	<b>\$3,682</b>	<b>\$9,835,589</b>	<b>14.91%</b>	<b>\$549</b>	<b>\$7,124,188</b>	<b>10.80%</b>	<b>\$398</b>
<b>1998-99</b>									
Cañada College	\$10,366,618	3,307	\$3,135	\$1,267,725	12.23%	\$383	\$512,395	4.94%	\$155
College of San Mateo	\$24,459,662	9,161	\$2,670	\$3,083,192	12.61%	\$337	\$1,313,349	5.37%	\$143
Skyline College	\$17,421,534	6,496	\$2,682	\$2,013,059	11.56%	\$310	\$1,368,372	7.85%	\$211
Central Svcs/District Office	\$18,172,761	0	\$0	\$3,163,918	17.41%	\$0	\$4,438,458	24.42%	\$0
<b>Total</b>	<b>\$70,420,575</b>	<b>18,964</b>	<b>\$3,713</b>	<b>\$9,527,894</b>	<b>13.53%</b>	<b>\$502</b>	<b>\$7,632,574</b>	<b>10.84%</b>	<b>\$402</b>
<b>1999-00</b>									
Cañada College	\$10,951,026	3,356	\$3,263	\$1,366,798	12.48%	\$407	\$525,097	4.79%	\$156
College of San Mateo	\$25,953,221	9,113	\$2,848	\$3,174,206	12.23%	\$348	\$1,610,982	6.21%	\$177
Skyline College	\$18,734,291	6,541	\$2,864	\$2,254,973	12.04%	\$345	\$1,466,108	7.83%	\$224
Central Svcs/District Office	\$18,488,550	0	\$0	\$3,568,987	19.30%	\$0	\$5,205,713	28.16%	\$0
<b>Total</b>	<b>\$74,127,088</b>	<b>19,010</b>	<b>\$3,899</b>	<b>\$10,364,964</b>	<b>13.98%</b>	<b>\$545</b>	<b>\$8,807,900</b>	<b>11.88%</b>	<b>\$463</b>
<b>2000-2001</b>									
Cañada College	\$11,808,658	3,546	\$3,330	\$1,477,846	12.51%	\$417	\$849,738	7.20%	\$240
College of San Mateo	\$27,940,102	8,680	\$3,219	\$3,381,767	12.10%	\$390	\$1,549,140	5.54%	\$178
Skyline College	\$20,003,626	6,522	\$3,067	\$2,411,962	12.06%	\$370	\$1,504,845	7.52%	\$231
Central Svcs/District Office	\$20,860,800	0	\$0	\$4,197,159	20.12%	\$0	\$5,375,003	25.77%	\$0
<b>Total</b>	<b>\$80,613,186</b>	<b>18,748</b>	<b>\$4,300</b>	<b>\$11,468,734</b>	<b>14.23%</b>	<b>\$612</b>	<b>\$9,278,726</b>	<b>11.51%</b>	<b>\$495</b>
<b>2001-2002</b>									
Cañada College	\$12,632,803	3,948	\$3,200	\$1,641,808	13.00%	\$416	\$621,208	4.92%	\$157
College of San Mateo	\$29,955,660	8,783	\$3,411	\$3,779,836	12.62%	\$430	\$1,591,167	5.31%	\$181
Skyline College	\$21,496,139	6,908	\$3,112	\$2,722,326	12.66%	\$394	\$1,359,202	6.32%	\$197
Central Svcs/District Office	\$22,580,021	0	\$0	\$4,649,086	20.59%	\$0	\$6,028,644	26.70%	\$0
<b>Total</b>	<b>\$86,664,623</b>	<b>19,639</b>	<b>\$4,413</b>	<b>\$12,793,056</b>	<b>14.76%</b>	<b>\$651</b>	<b>\$9,600,221</b>	<b>11.08%</b>	<b>\$489</b>
<b>2002-2003</b>									
Cañada College	\$12,914,050	4,095	\$3,154	\$1,865,192	14.44%	\$455	\$554,146	4.29%	\$135
College of San Mateo	\$30,361,237	9,562	\$3,175	\$4,411,303	14.53%	\$461	\$1,193,566	3.93%	\$125
Skyline College	\$21,601,746	7,596	\$2,844	\$3,064,203	14.18%	\$403	\$1,200,784	5.56%	\$158
Central Svcs/District Office	\$24,579,650	0	\$0	\$5,824,556	23.70%	\$0	\$6,920,699	28.16%	\$0
<b>Total</b>	<b>\$89,456,683</b>	<b>21,253</b>	<b>\$4,209</b>	<b>\$15,165,254</b>	<b>16.95%</b>	<b>\$714</b>	<b>\$9,869,195</b>	<b>11.03%</b>	<b>\$464</b>
<b>2003-2004</b>									
Cañada College	\$11,792,286	3,753	\$3,142	\$1,942,156	16.47%	\$517	\$579,130	4.91%	\$154
College of San Mateo	\$28,985,348	9,597	\$3,020	\$4,761,950	16.43%	\$496	\$1,075,809	3.71%	\$112
Skyline College	\$20,325,148	7,127	\$2,852	\$3,393,849	16.70%	\$476	\$836,728	4.12%	\$117
Central Svcs/District Office	\$27,181,269	0	\$0	\$7,234,924	26.62%	\$0	\$6,894,239	25.36%	\$0
<b>Total</b>	<b>\$88,284,051</b>	<b>20,477</b>	<b>\$4,311</b>	<b>\$17,332,879</b>	<b>19.63%</b>	<b>\$846</b>	<b>\$9,385,906</b>	<b>10.63%</b>	<b>\$458</b>

Notes:

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

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

Page 3

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	CAPITAL OUTLAY			OTHER OUTGO		
				6000		PER FTES	7000		PER FTES
1997-98			AMOUNT	%			AMOUNT	%	
Cañada College	\$10,121,388	3,289	\$3,077	\$100,139	0.99%	\$30	\$0	0.00%	\$0
College of San Mateo	\$23,616,548	8,525	\$2,770	\$318,502	1.35%	\$37	\$0	0.00%	\$0
Skyline College	\$16,073,330	6,103	\$2,634	\$286,940	1.79%	\$47	\$0	0.00%	\$0
Central Svcs/District Office	\$16,167,568	0	\$0	\$994,621	6.15%	\$0	\$1,819,879	11.26%	\$0
<b>Total</b>	<b>\$65,978,834</b>	<b>17,917</b>	<b>\$3,682</b>	<b>\$1,700,202</b>	<b>2.58%</b>	<b>\$95</b>	<b>\$1,819,879</b>	<b>2.76%</b>	<b>\$102</b>
<b>1998-99</b>									
Cañada College	\$10,366,618	3,307	\$3,135	\$85,955	0.83%	\$26	\$50,447	0.49%	\$15
College of San Mateo	\$24,459,662	9,161	\$2,670	\$118,879	0.49%	\$13	\$3,484	0.01%	\$0
Skyline College	\$17,421,534	6,496	\$2,682	\$383,010	2.20%	\$59	\$160,979	0.00%	\$0
Central Svcs/District Office	\$18,172,761	0	\$0	\$985,056	5.42%	\$0	\$2,687,579	14.79%	\$0
<b>Total</b>	<b>\$70,420,575</b>	<b>18,964</b>	<b>\$3,713</b>	<b>\$1,572,900</b>	<b>2.23%</b>	<b>\$83</b>	<b>\$2,902,489</b>	<b>4.12%</b>	<b>\$153</b>
<b>1999-00</b>									
Cañada College	\$10,951,026	3,356	\$3,263	\$94,375	0.86%	\$28	\$163	0.00%	\$0
College of San Mateo	\$25,953,221	9,113	\$2,848	\$286,686	1.10%	\$31	\$194,566	0.75%	\$21
Skyline College	\$18,734,291	6,541	\$2,864	\$358,011	1.91%	\$55	\$827	0.00%	\$0
Central Svcs/District Office	\$18,488,550	0	\$0	\$1,175,066	6.36%	\$0	\$2,239,150	12.11%	\$0
<b>Total</b>	<b>\$74,127,088</b>	<b>19,010</b>	<b>\$3,899</b>	<b>\$1,914,138</b>	<b>2.58%</b>	<b>\$101</b>	<b>\$2,434,706</b>	<b>3.28%</b>	<b>\$128</b>
<b>2000-2001</b>									
Cañada College	\$11,808,658	3,546	\$3,330	\$109,052	0.92%	\$31	\$0	0.00%	\$0
College of San Mateo	\$27,940,102	8,680	\$3,219	\$349,089	1.25%	\$40	\$893,275	3.20%	\$103
Skyline College	\$20,003,626	6,522	\$3,067	\$586,994	2.93%	\$90	\$297,705	0.00%	\$0
Central Svcs/District Office	\$20,860,800	0	\$0	\$1,255,583	6.02%	\$0	\$3,399,934	16.30%	\$0
<b>Total</b>	<b>\$80,613,186</b>	<b>18,748</b>	<b>\$4,300</b>	<b>\$2,300,718</b>	<b>2.85%</b>	<b>\$123</b>	<b>\$4,590,914</b>	<b>5.69%</b>	<b>\$245</b>
<b>2001-2002</b>									
Cañada College	\$12,632,803	3,948	\$3,200	\$48,445	0.38%	\$12	\$157,888	1.25%	\$40
College of San Mateo	\$29,955,660	8,783	\$3,411	\$360,865	1.20%	\$41	\$551,621	1.84%	\$63
Skyline College	\$21,496,139	6,908	\$3,112	\$460,671	2.14%	\$67	\$178,703	0.00%	\$0
Central Svcs/District Office	\$22,580,021	0	\$0	\$724,435	3.21%	\$0	\$3,685,858	16.32%	\$0
<b>Total</b>	<b>\$86,664,623</b>	<b>19,639</b>	<b>\$4,413</b>	<b>\$1,594,416</b>	<b>1.84%</b>	<b>\$81</b>	<b>\$4,574,070</b>	<b>5.28%</b>	<b>\$233</b>
<b>2002-2003</b>									
Cañada College	\$12,914,050	4,095	\$3,154	\$31,230	0.24%	\$8	\$58,365	0.45%	\$14
College of San Mateo	\$30,361,237	9,562	\$3,175	\$103,905	0.34%	\$11	\$97,427	0.32%	\$10
Skyline College	\$21,601,746	7,596	\$2,844	\$121,793	0.56%	\$16	\$4,904	0.00%	\$0
Central Svcs/District Office	\$24,579,650	0	\$0	\$305,539	1.24%	\$0	\$2,650,705	10.78%	\$0
<b>Total</b>	<b>\$89,456,683</b>	<b>21,253</b>	<b>\$4,209</b>	<b>\$562,467</b>	<b>0.63%</b>	<b>\$26</b>	<b>\$2,811,401</b>	<b>3.14%</b>	<b>\$132</b>
<b>2003-2004</b>									
Cañada College	\$11,792,286	3,753	\$3,142	\$26,203	0.22%	\$7	\$55,879	0.47%	\$15
College of San Mateo	\$28,985,348	9,597	\$3,020	\$105,309	0.36%	\$11	\$382,275	1.32%	\$40
Skyline College	\$20,325,148	7,127	\$2,852	\$35,212	0.17%	\$5	\$67,572	0.00%	\$0
Central Svcs/District Office	\$27,181,269	0	\$0	\$342,145	1.26%	\$0	\$4,311,762	15.86%	\$0
<b>Total</b>	<b>\$88,284,051</b>	<b>20,477</b>	<b>\$4,311</b>	<b>\$508,869</b>	<b>0.58%</b>	<b>\$25</b>	<b>\$4,817,488</b>	<b>5.46%</b>	<b>\$235</b>

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**

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>1998-99</b>								
Cañada College	\$10,086,538	3,307	\$7,697,229	76.31%	\$2,328	\$1,459,523	14.47%	\$441
College of San Mateo	\$23,282,314	8,952	\$18,671,406	80.20%	\$2,086	\$3,163,650	13.59%	\$353
Skyline College	\$17,154,004	6,437	\$13,929,103	81.20%	\$2,164	\$1,866,080	10.88%	\$290
Central Svcs/District Office	\$17,369,951	0	\$2,934,939	16.90%	\$0	\$247,269	1.42%	\$0
<b>Total</b>	<b>\$67,892,807</b>	<b>18,696</b>	<b>\$43,232,677</b>	<b>63.68%</b>	<b>\$2,312</b>	<b>\$6,736,522</b>	<b>9.92%</b>	<b>\$360</b>
<b>1999-00</b>								
Cañada College	\$10,696,994	3,356	\$8,213,219	76.78%	\$2,447	\$1,474,296	13.78%	\$439
College of San Mateo	\$24,516,740	8,942	\$19,580,120	79.86%	\$2,190	\$3,034,957	12.38%	\$339
Skyline College	\$18,449,521	6,398	\$15,044,716	81.55%	\$2,351	\$1,947,097	10.55%	\$304
Central Svcs/District Office	\$17,998,562	0	\$3,587,817	19.93%	\$0	\$85,895	0.48%	\$0
<b>Total</b>	<b>\$71,661,817</b>	<b>18,696</b>	<b>\$46,425,872</b>	<b>64.78%</b>	<b>\$2,483</b>	<b>\$6,542,245</b>	<b>9.13%</b>	<b>\$350</b>
<b>2000-2001</b>								
Cañada College	\$11,550,021	3,546	\$8,679,050	75.14%	\$2,448	\$1,748,623	15.14%	\$493
College of San Mateo	\$26,504,681	8,507	\$21,352,508	80.56%	\$2,510	\$3,322,116	12.53%	\$391
Skyline College	\$19,575,700	6,479	\$15,389,868	78.62%	\$2,375	\$2,234,003	11.41%	\$345
Central Svcs/District Office	\$20,155,962	0	\$4,585,189	22.75%	\$0	\$2,199	0.01%	\$0
<b>Total</b>	<b>\$77,786,364</b>	<b>18,532</b>	<b>\$50,006,615</b>	<b>64.29%</b>	<b>\$2,698</b>	<b>\$7,306,941</b>	<b>9.39%</b>	<b>\$394</b>
<b>2001-2002</b>								
Cañada College	\$12,337,984	3,948	\$9,300,549	75.38%	\$2,356	\$1,824,057	14.78%	\$462
College of San Mateo	\$28,326,892	8,783	\$22,824,753	80.58%	\$2,599	\$3,564,453	12.58%	\$406
Skyline College	\$21,052,322	6,908	\$16,332,449	77.58%	\$2,364	\$2,640,226	12.54%	\$382
Central Svcs/District Office	\$20,917,912	0	\$4,492,050	21.47%	\$0	\$1,071	0.01%	\$0
<b>Total</b>	<b>\$82,635,110</b>	<b>19,639</b>	<b>\$52,949,801</b>	<b>64.08%</b>	<b>\$2,696</b>	<b>\$8,029,807</b>	<b>9.72%</b>	<b>\$409</b>
<b>2002-2003</b>								
Cañada College	\$12,568,099	4,095	\$9,462,639	75.29%	\$2,311	\$1,814,555	14.44%	\$443
College of San Mateo	\$28,608,707	9,559	\$23,215,700	81.15%	\$2,429	\$3,396,281	11.87%	\$355
Skyline College	\$21,190,072	7,585	\$16,576,214	78.23%	\$2,185	\$2,520,121	11.89%	\$332
Central Svcs/District Office	\$22,991,850	0	\$5,849,476	25.44%	\$0	\$400,752	1.74%	\$0
<b>Total</b>	<b>\$85,358,728</b>	<b>21,239</b>	<b>\$55,104,029</b>	<b>64.56%</b>	<b>\$2,594</b>	<b>\$8,131,709</b>	<b>9.53%</b>	<b>\$383</b>
<b>2003-2004</b>								
Cañada College	\$11,527,638	3,753	\$8,863,921	76.89%	\$2,362	\$1,466,925	12.73%	\$391
College of San Mateo	\$26,917,388	9,597	\$21,243,979	78.92%	\$2,214	\$3,554,627	13.21%	\$370
Skyline College	\$19,951,945	7,127	\$15,620,283	78.29%	\$2,192	\$2,289,664	11.48%	\$321
Central Svcs/District Office	\$24,932,870	0	\$6,062,452	24.32%	\$0	\$234,218	0.94%	\$0
<b>Total</b>	<b>\$83,329,841</b>	<b>20,477</b>	<b>\$51,790,635</b>	<b>62.15%</b>	<b>\$2,529</b>	<b>\$7,545,434</b>	<b>9.05%</b>	<b>\$368</b>

Notes:

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

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

Page 2

	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>1998-99</b>								
Cañada College	\$10,086,538	3,307	\$0	0.00%	\$0	\$929,786	9.22%	\$281
College of San Mateo	\$23,282,314	8,952	\$40,361	0.17%	\$5	\$1,406,897	6.04%	\$157
Skyline College	\$17,154,004	6,437	\$28,329	0.17%	\$4	\$1,330,492	7.76%	\$207
Central Svcs/District Office	\$17,369,951	0	\$5,961,288	34.32%	\$0	\$8,226,455	47.36%	\$0
<b>Total</b>	<b>\$67,892,807</b>	<b>18,696</b>	<b>\$6,029,978</b>	<b>8.88%</b>	<b>\$323</b>	<b>\$11,893,630</b>	<b>17.52%</b>	<b>\$636</b>
<b>1999-00</b>								
Cañada College	\$10,696,994	3,356	\$8,956	0.08%	\$3	\$1,000,523	9.35%	\$298
College of San Mateo	\$24,516,740	8,942	\$41,819	0.17%	\$5	\$1,859,844	7.59%	\$208
Skyline College	\$18,449,521	6,398	\$33,258	0.18%	\$5	\$1,424,450	7.72%	\$223
Central Svcs/District Office	\$17,998,562	0	\$6,436,857	35.76%	\$0	\$7,887,993	43.83%	\$0
<b>Total</b>	<b>\$71,661,817</b>	<b>18,696</b>	<b>\$6,520,890</b>	<b>9.10%</b>	<b>\$349</b>	<b>\$12,172,810</b>	<b>16.99%</b>	<b>\$651</b>
<b>2000-2001</b>								
Cañada College	\$11,550,021	3,546	\$10,813	0.09%	\$3	\$1,111,535	9.62%	\$313
College of San Mateo	\$26,504,681	8,507	\$51,241	0.19%	\$6	\$1,778,816	6.71%	\$209
Skyline College	\$19,575,700	6,479	\$66,097	0.34%	\$10	\$1,885,732	9.63%	\$291
Central Svcs/District Office	\$20,155,962	0	\$7,482,178	37.12%	\$0	\$8,086,396	40.12%	\$0
<b>Total</b>	<b>\$77,786,364</b>	<b>18,532</b>	<b>\$7,610,329</b>	<b>9.78%</b>	<b>\$411</b>	<b>\$12,862,479</b>	<b>16.54%</b>	<b>\$694</b>
<b>2001-2002</b>								
Cañada College	\$12,337,984	3,948	\$3,882	0.03%	\$1	\$1,209,496	9.80%	\$306
College of San Mateo	\$28,326,892	8,783	\$50,182	0.18%	\$6	\$1,887,504	6.66%	\$215
Skyline College	\$21,052,322	6,908	\$63,849	0.30%	\$9	\$2,015,798	9.58%	\$292
Central Svcs/District Office	\$20,917,912	0	\$7,421,023	35.48%	\$0	\$9,003,768	43.04%	\$0
<b>Total</b>	<b>\$82,635,110</b>	<b>19,639</b>	<b>\$7,538,936</b>	<b>9.12%</b>	<b>\$384</b>	<b>\$14,116,566</b>	<b>17.08%</b>	<b>\$719</b>
<b>2002-2003</b>								
Cañada College	\$12,568,099	4,095	\$14,410	0.11%	\$4	\$1,276,495	10.16%	\$312
College of San Mateo	\$28,608,707	9,559	\$91,980	0.32%	\$10	\$1,904,746	6.66%	\$199
Skyline College	\$21,190,072	7,585	\$92,136	0.43%	\$12	\$2,001,601	9.45%	\$264
Central Svcs/District Office	\$22,991,850	0	\$7,622,870	33.15%	\$0	\$9,118,752	39.66%	\$0
<b>Total</b>	<b>\$85,358,728</b>	<b>21,239</b>	<b>\$7,821,396</b>	<b>9.16%</b>	<b>\$368</b>	<b>\$14,301,594</b>	<b>16.75%</b>	<b>\$673</b>
<b>2003-2004</b>								
Cañada College	\$11,527,638	3,753	\$22,774	0.20%	\$6	\$1,174,018	10.18%	\$313
College of San Mateo	\$26,917,388	9,597	\$25,548	0.09%	\$3	\$2,093,234	7.78%	\$218
Skyline College	\$19,951,945	7,127	\$34,393	0.17%	\$5	\$2,007,605	10.06%	\$282
Central Svcs/District Office	\$24,932,870	0	\$8,099,486	32.49%	\$0	\$10,536,714	42.26%	\$0
<b>Total</b>	<b>\$83,329,841</b>	<b>20,477</b>	<b>\$8,182,201</b>	<b>9.82%</b>	<b>\$400</b>	<b>\$15,811,571</b>	<b>18.97%</b>	<b>\$772</b>

Notes:

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

**San Mateo County Community College District**

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

Page 1

	TOTAL GEN'L FUND EXPENSES 1000 only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>1997-98</b>							
Cañada College	\$6,496,686	\$3,343,569	51.47%	\$1,970,014	30.32%	\$470,361	7.24%
College of San Mateo	\$15,074,490	\$7,183,877	47.66%	\$4,076,580	27.04%	\$2,274,267	15.09%
Skyline College	\$10,210,235	\$4,986,639	48.84%	\$2,883,602	28.24%	\$1,079,554	10.57%
Central Svcs/District Office	\$816,662	\$0	0.00%	\$179,232	21.95%	\$0	0.00%
<b>Total</b>	<b>\$32,598,073</b>	<b>\$15,514,085</b>	<b>47.59%</b>	<b>\$9,109,428</b>	<b>27.94%</b>	<b>\$3,824,182</b>	<b>11.73%</b>
<b>1998-99</b>							
Cañada College	\$6,581,525	\$3,107,404	47.21%	\$2,183,368	33.17%	\$492,935	7.49%
College of San Mateo	\$15,784,754	\$7,476,687	47.37%	\$4,336,630	27.47%	\$2,303,689	14.59%
Skyline College	\$10,795,734	\$4,994,533	46.26%	\$3,453,908	31.99%	\$948,084	8.78%
Central Svcs/District Office	\$962,636	\$0	0.00%	\$95,008	9.87%	\$333,005	34.59%
<b>Total</b>	<b>\$34,124,649</b>	<b>\$15,578,624</b>	<b>45.65%</b>	<b>\$10,068,914</b>	<b>29.51%</b>	<b>\$4,077,713</b>	<b>11.95%</b>
<b>1999-00</b>							
Cañada College	\$6,818,265	\$3,063,150	44.93%	\$2,401,599	35.22%	\$458,877	6.73%
College of San Mateo	\$15,974,783	\$7,440,368	46.58%	\$4,768,076	29.85%	\$2,036,558	12.75%
Skyline College	\$11,638,174	\$5,561,758	47.79%	\$3,504,387	30.11%	\$1,089,464	9.36%
Central Svcs/District Office	\$505,338	\$13,357	2.64%	\$169	0.03%	\$213,370	42.22%
<b>Total</b>	<b>\$34,936,560</b>	<b>\$16,078,633</b>	<b>46.02%</b>	<b>\$10,674,231</b>	<b>30.55%</b>	<b>\$3,798,269</b>	<b>10.87%</b>
<b>2000-2001</b>							
Cañada College	\$7,181,138	\$3,169,536	44.14%	\$2,262,946	31.51%	\$647,262	9.01%
College of San Mateo	\$16,860,442	\$7,638,107	45.30%	\$5,031,408	29.84%	\$2,374,979	14.09%
Skyline College	\$11,770,621	\$5,822,017	49.46%	\$3,169,580	26.93%	\$1,239,044	10.53%
Central Svcs/District Office	\$971,334	\$0	0.00%	\$0	0.00%	\$543,410	55.94%
<b>Total</b>	<b>\$36,783,535</b>	<b>\$16,629,660</b>	<b>45.21%</b>	<b>\$10,463,934</b>	<b>28.45%</b>	<b>\$4,804,695</b>	<b>13.06%</b>
<b>2001-2002</b>							
Cañada College	\$7,853,008	\$3,232,830	41.17%	\$2,634,411	33.55%	\$747,935	9.52%
College of San Mateo	\$18,156,582	\$8,334,112	45.90%	\$5,405,488	29.77%	\$2,452,138	13.51%
Skyline College	\$12,639,227	\$6,009,572	47.55%	\$3,662,685	28.98%	\$1,307,260	10.34%
Central Svcs/District Office	\$515,389	\$0	0.00%	\$0	0.00%	\$61,896	12.01%
<b>Total</b>	<b>\$39,164,206</b>	<b>\$17,576,514</b>	<b>44.88%</b>	<b>\$11,702,584</b>	<b>29.88%</b>	<b>\$4,569,229</b>	<b>11.67%</b>
<b>2002-2003</b>							
Cañada College	\$7,938,949	\$3,467,519	43.68%	\$2,615,205	32.94%	\$805,999	10.15%
College of San Mateo	\$18,624,825	\$8,518,979	45.74%	\$5,604,672	30.09%	\$2,409,304	12.94%
Skyline College	\$12,985,437	\$6,069,969	46.74%	\$4,062,460	31.28%	\$1,257,087	9.68%
Central Svcs/District Office	\$1,061,515	\$0	0.00%	\$391,050	36.84%	\$211,944	19.97%
<b>Total</b>	<b>\$40,610,726</b>	<b>\$18,056,467</b>	<b>44.46%</b>	<b>\$12,673,387</b>	<b>31.21%</b>	<b>\$4,684,334</b>	<b>11.53%</b>
<b>2003-2004</b>							
Cañada College	\$7,098,066	\$3,144,684	44.30%	\$2,302,158	32.43%	\$760,360	10.71%
College of San Mateo	\$17,502,322	\$8,577,689	49.01%	\$5,012,198	28.64%	\$1,823,505	10.42%
Skyline College	\$12,208,468	\$6,112,291	50.07%	\$3,334,618	27.31%	\$1,119,031	9.17%
Central Svcs/District Office	\$628,339	\$0	0.00%	\$112,740	17.94%	\$130,975	20.84%
<b>Total</b>	<b>\$37,437,195</b>	<b>\$17,834,664</b>	<b>47.64%</b>	<b>\$10,761,714</b>	<b>28.75%</b>	<b>\$3,833,871</b>	<b>10.24%</b>

Notes:

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

**San Mateo County Community College District**

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

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	TOTAL GEN'L FUND EXPENSES 1000 only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>1997-98</b>							
Cañada College	\$6,496,686	\$150,594	2.32%	\$440,202	6.78%	\$121,946	1.88%
College of San Mateo	\$15,074,490	\$345,192	2.29%	\$1,008,727	6.69%	\$185,847	1.23%
Skyline College	\$10,210,235	\$395,733	3.88%	\$752,236	7.37%	\$112,471	1.10%
Central Svcs/District Office	\$816,662	\$101,244	12.40%	\$536,186	65.66%	\$0	0.00%
<b>Total</b>	<b>\$32,598,073</b>	<b>\$992,763</b>	<b>3.05%</b>	<b>\$2,737,351</b>	<b>8.40%</b>	<b>\$420,264</b>	<b>1.29%</b>
<b>1998-99</b>							
Cañada College	\$6,581,525	\$234,048	3.56%	\$484,903	7.37%	\$78,867	1.20%
College of San Mateo	\$15,784,754	\$372,506	2.36%	\$1,087,933	6.89%	\$207,309	1.31%
Skyline College	\$10,795,734	\$459,619	4.26%	\$806,650	7.47%	\$132,940	1.23%
Central Svcs/District Office	\$962,636	\$146,254	15.19%	\$388,369	40.34%	\$0	0.00%
<b>Total</b>	<b>\$34,124,649</b>	<b>\$1,212,427</b>	<b>3.55%</b>	<b>\$2,767,855</b>	<b>8.11%</b>	<b>\$419,116</b>	<b>1.23%</b>
<b>1999-00</b>							
Cañada College	\$6,818,265	\$211,566	3.10%	\$619,125	9.08%	\$63,948	0.94%
College of San Mateo	\$15,974,783	\$356,203	2.23%	\$1,160,066	7.26%	\$213,512	1.34%
Skyline College	\$11,638,174	\$405,757	3.49%	\$936,770	8.05%	\$140,038	1.20%
Central Svcs/District Office	\$505,338	\$27,159	5.37%	\$251,283	49.73%	\$0	0.00%
<b>Total</b>	<b>\$34,936,560</b>	<b>\$1,000,685</b>	<b>2.86%</b>	<b>\$2,967,244</b>	<b>8.49%</b>	<b>\$417,498</b>	<b>1.20%</b>
<b>2000-2001</b>							
Cañada College	\$7,181,138	\$141,102	1.96%	\$693,578	9.66%	\$266,714	3.71%
College of San Mateo	\$16,860,442	\$419,276	2.49%	\$1,161,731	6.89%	\$234,939	1.39%
Skyline College	\$11,770,621	\$487,859	4.14%	\$901,089	7.66%	\$151,032	1.28%
Central Svcs/District Office	\$971,334	\$70,628	7.27%	\$357,298	36.78%	\$0	0.00%
<b>Total</b>	<b>\$36,783,535</b>	<b>\$1,118,865</b>	<b>3.04%</b>	<b>\$3,113,696</b>	<b>8.46%</b>	<b>\$652,685</b>	<b>1.77%</b>
<b>2001-2002</b>							
Cañada College	\$7,853,008	\$92,711	1.18%	\$842,565	10.73%	\$302,556	3.85%
College of San Mateo	\$18,156,582	\$532,656	2.93%	\$1,219,820	6.72%	\$212,368	1.17%
Skyline College	\$12,639,227	\$530,632	4.20%	\$963,653	7.62%	\$165,426	1.31%
Central Svcs/District Office	\$515,389	\$106,633	20.69%	\$346,859	67.30%	\$0	0.00%
<b>Total</b>	<b>\$39,164,206</b>	<b>\$1,262,632</b>	<b>3.22%</b>	<b>\$3,372,897</b>	<b>8.61%</b>	<b>\$680,350</b>	<b>1.74%</b>
<b>2002-2003</b>							
Cañada College	\$7,938,949	\$91,244	1.15%	\$740,766	9.33%	\$218,216	2.75%
College of San Mateo	\$18,624,825	\$516,423	2.77%	\$1,337,925	7.18%	\$237,522	1.28%
Skyline College	\$12,985,437	\$442,875	3.41%	\$978,686	7.54%	\$174,360	1.34%
Central Svcs/District Office	\$1,061,515	\$155,679	14.67%	\$302,842	28.53%	\$0	0.00%
<b>Total</b>	<b>\$40,610,726</b>	<b>\$1,206,221</b>	<b>2.97%</b>	<b>\$3,360,219</b>	<b>8.27%</b>	<b>\$630,098</b>	<b>1.55%</b>
<b>2003-2004</b>							
Cañada College	\$7,098,066	\$107,055	1.51%	\$638,217	8.99%	\$145,592	2.05%
College of San Mateo	\$17,502,322	\$383,720	2.19%	\$1,458,659	8.33%	\$246,551	1.41%
Skyline College	\$12,208,468	\$408,556	3.35%	\$1,039,982	8.52%	\$193,990	1.59%
Central Svcs/District Office	\$628,339	\$69,631	11.08%	\$314,993	50.13%	\$0	0.00%
<b>Total</b>	<b>\$37,437,195</b>	<b>\$968,962</b>	<b>2.59%</b>	<b>\$3,451,851</b>	<b>9.22%</b>	<b>\$586,133</b>	<b>1.57%</b>

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