

# San Mateo County Community College District

## *2006-07 Mid-Year Budget Report*

### Measure C Campus Flagship Construction Projects



COLLEGE of  
SAN MATEO

Science Building (Building 36)



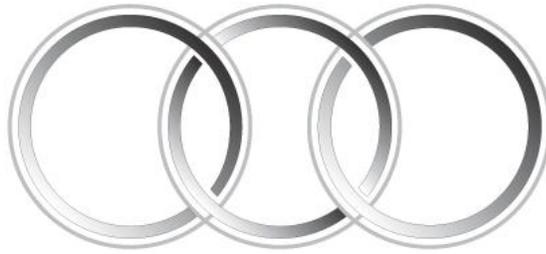
Student Support/  
Community  
Services Center  
&  
Science Annex (Buildings 6 & 7A)



Library & Student Resource  
Center (Building 9)







SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**2006-07**  
***Mid-Year Budget***  
***Report***

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# San Mateo County Community College District 2006-07 Mid-Year Budget Report

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## 2006-07 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 includes an overview of the Governor’s 2007-08 budget proposal.**

### 2006-07 SMCCCD Budget Summary

This year marks a historic year for community college funding due to the passage of Senate Bill 361, the community college funding formula reform bill, and significant improvement in the dollar share of State funding in comparison with previous years. Change took place locally as well as the District implemented its new resource allocation model designed to provide a fair, equitable, predictable, and stable method of distributing resources.

The District entered the 2006-07 year in a status called “restoration,” following a year of “declining enrollment” in 2005-06. The unusual status of these two years was a direct result of strategic efforts by the District to capture unclaimed growth revenue from the State by shifting FTES between fiscal years. At the conclusion of 2004-05, the State indicated that a significant amount of Statewide growth revenue remained unclaimed. The District revised its 2004-05 enrollment report to include 2,200 FTES from Summer 2005, which may be reported in either fiscal year according to State law. Summer Session enrollment typically would have been included with the 2005-06 enrollment report. As a result of this shift, the District’s revenue in 2004-05 was increased by \$4 million in one-time funding.

In 2005-06, the District was in declining enrollment because its reported enrollment for 2005-06 did not include Summer 2005 enrollment which was shifted into 2004-05. The State has a one-year hold harmless contingency that allows districts in declining enrollment to be funded at the same level as the prior year; therefore, the District’s revenue included an additional \$4 million in one-time funding. Consequently, in 2005-06, the District was funded at the same level as 2004-05, including \$4 million additional in one-time funding.



The District’s 2006-07 revenue will be based on its enrollment report, which includes Summer 2006, Fall 2006, and Spring 2007, but the option of shifting enough Summer 2007 FTES into 2006-07 to return the District to the 2004-05 funded level remains under discussion.

### 2006-07 One-Time Funding

The following *one-time* allocations were provided from reallocated 2005-06 funds, as part of the 2006-07 Community College budget:

#### General Purpose (Unrestricted)

Cañada College	\$259,137
College of San Mateo	598,384
Skyline College	425,018
District Office	148,376
Facilities	<u>102,385</u>
Total	\$1,533,300

#### Basic Skills (Restricted)

Cañada College	\$114,275
College of San Mateo	236,265
Skyline College	<u>187,666</u>
Total	\$538,206

#### Career Technical Education Equipment (Restricted)

Cañada College	\$129,184
College of San Mateo	267,089
Skyline College	<u>212,150</u>
Total	\$608,423

#### Instructional Equipment (Restricted)

Cañada College	\$152,512
College of San Mateo	315,320
Skyline College	<u>250,460</u>
Total	\$718,292

In addition, the following one-time allocations were included as part of the District 2006-07 spending plan:

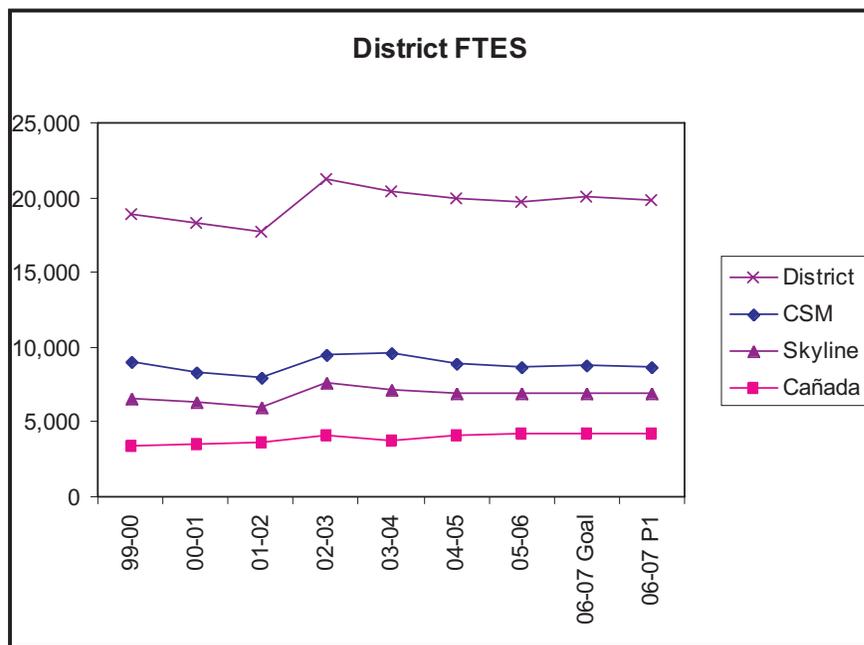
#### Targeted Enrollment Growth Strategies (Unrestricted)

Cañada College	\$150,000
College of San Mateo	350,000
Skyline College	250,000
Benefits	<u>75,000</u>
Total	\$825,000

## Enrollment

The District budgeted and planned to grow a total of 1.6% full-time equivalent students (FTES) this year over last year (Cañada 2%, CSM 2% and Skyline 1%). The first period report projections include actual numbers for Summer and Fall and estimates for Spring. At this time, current projections have the District growing only .6% (Cañada -.1%, CSM .6% and Skyline 1.2%).

FTES	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07 Goal	2006-07 P1
Cañada	3,620.61	4,094.69	3,753.27	4,058.38	4,193.44	4,275.77	4,189.43
CSM	8,025.45	9,561.63	9,596.96	8,942.20	8,669.97	8,835.33	8,718.27
Skyline	6,032.60	7,596.38	7,126.88	6,969.51	6,886.61	6,954.35	6,968.28
District	17,678.66	21,252.70	20,477.11	19,970.09	19,750.02	20,065.45	19,875.98
	-3%	20%	-4%	-2%	-1%	1.6%	0.6%



A detailed historical chart of FTES is located on Pages 86-87. The final column of the chart reflects FTES for Summer 2006, Fall 2006, and a projection for Spring 2007. The figures do not include any “shifting” adjustments associated with FTES claims submitted to the State.

The District is piloting a Hyperion enrollment reporting tool. The reports on the following pages were produced using this new tool and include Summer 2006 Enrollment/Headcount, Summer 2006 FTES, Fall 2006 Enrollment/Headcount, and Fall 2006 FTES. The reports detailing headcount and enrollment are useful but should not be used to project funding as funding received is based primarily on FTES. The Headcount data reflects total number of students in attendance. Enrollment data reflects total number of enrollments in each class.

**Summer 2006 Headcount /Enrollment**

Tuesday, January 09, 2007

**Enrollment Report**

[Glossary](#)

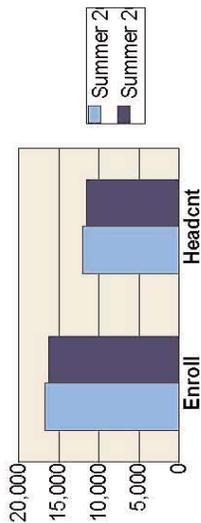
Enrollment

**District**

**Division Summary Detail Drill Demographics**

Term	Activity Date	Enroll		Headcnt	
		'Count'	'% Change'	'Count'	'% Change'
Summer 2005	14-Aug-05	16,661		12,041	
	15-Aug-05	16,662		12,042	
Summer 2006	13-Aug-06	16,144	-3.1%	11,588	-3.8%
	14-Aug-06	16,148	-3.1%	11,590	-3.8%

**Enrollment Count/Headcnt**

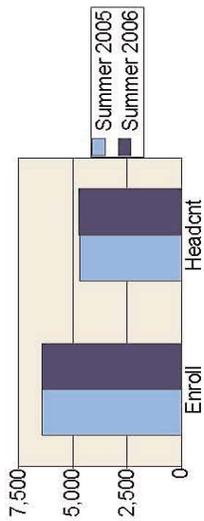


**Skyline College**

**Division Summary Detail Drill Demographics**

	Term	Activity Date	Enroll		Headcnt	
			'Count'	'% Change'	'Count'	'% Change'
Summer 2005		14-Aug-05	6,443		4,670	39.7%
		15-Aug-05	6,444		4,671	39.7%
Summer 2006		13-Aug-06	6,410	-0.5%	4,701	0.7%
		14-Aug-06	6,411	-0.5%	4,701	0.6%

**Enrollment Count/Headcnt**

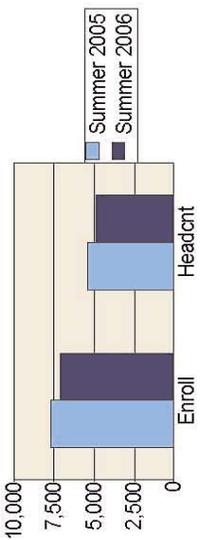


**College of San Mateo**

**Division Summary Detail Drill Demographics**

	Term	Activity Date	Enroll		Headcnt	
			'Count'	'% Change'	'Count'	'% Change'
Summer 2005		14-Aug-05	7,670		5,398	42.2%
		15-Aug-05	7,670		5,398	42.2%
Summer 2006		13-Aug-06	7,121	-7.2%	4,887	-9.5%
		14-Aug-06	7,121	-7.2%	4,887	-9.5%

**Enrollment Count/Headcnt**

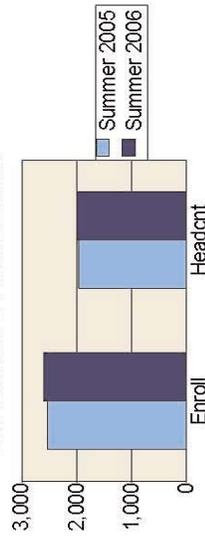


**Canada College**

**Division Summary Detail Drill Demographics**

	Term	Activity Date	Enroll		Headcnt	
			'Count'	'% Change'	'Count'	'% Change'
Summer 2005		14-Aug-05	2,548		1,973	18.1%
		15-Aug-05	2,548		1,973	18.1%
Summer 2006		13-Aug-06	2,613	2.6%	2,000	1.4%
		14-Aug-06	2,616	2.7%	2,002	1.5%

**Enrollment Count/Headcnt**



**Summer 2006 FTES**

Tuesday, January 09, 2007

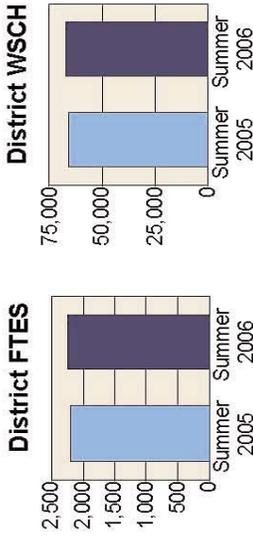
**Enrollment Report**

Glossary

FTES & WSCH

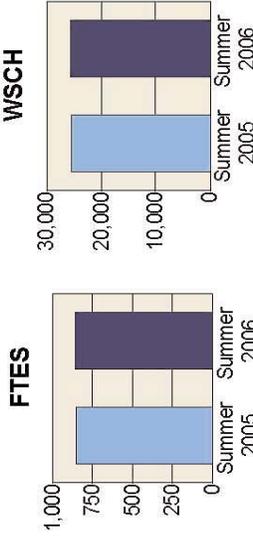
**District**

Term	Activity Date	FTES		WSCH	
		% Change'	'% Change'	% Change'	'% Change'
Summer 2005	14-Aug-05	2,197		65,908	
	15-Aug-05	2,197		65,908	
Summer 2006	13-Aug-06	2,238	1.9%	67,146	1.9%
	14-Aug-06	2,238	1.9%	67,136	1.9%



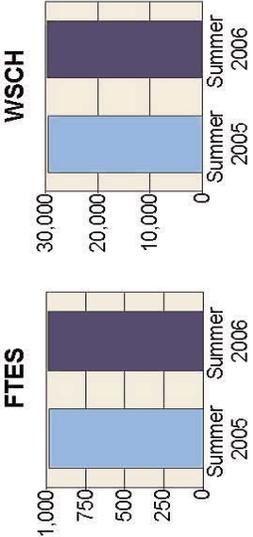
**Skyline College**

	FTES		WSCH	
	% Change'	% Of District	'% Change'	% Of District
Summer 2005		852	38.8%	25,544
Summer 2006		852	38.8%	25,544



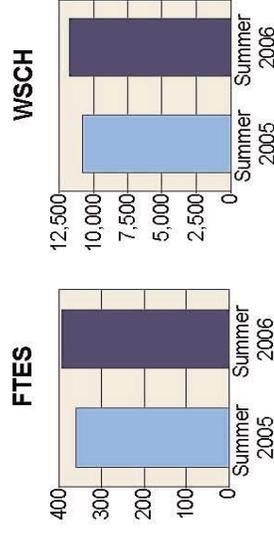
**College of San Mateo**

	FTES		WSCH	
	% Change'	% Of District	'% Change'	% Of District
			0.3%	44.2%



**Canada College**

	FTES		WSCH	
	% Change'	% Of District	'% Change'	% Of District
Summer 2005		360	16.4%	10,802
Summer 2006		360	16.4%	10,802
		393	17.5%	11,783
		393	17.6%	11,791



**Fall 2006 Headcount/ Enrollment**

Monday, January 08, 2007

**Enrollment Report**

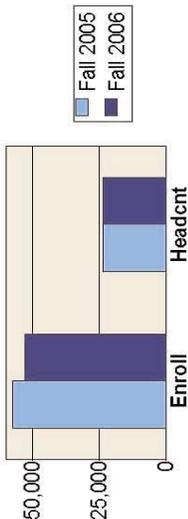
[Enrollment](#) [Glossary](#)

**District**

**Division Summary Detail Drill Demographics**

Term	Activity Date	Enroll		Headcount	
		'Count'	'% Change'	'Count'	'% Change'
Fall 2005	22-Dec-05	57,502		23,595	
	23-Dec-05	57,502		23,595	
Fall 2006	21-Dec-06	53,058	-7.7%	23,449	-0.6%
	22-Dec-06	53,057	-7.7%	23,449	-0.6%

**Enrollment Count/Headcnt**

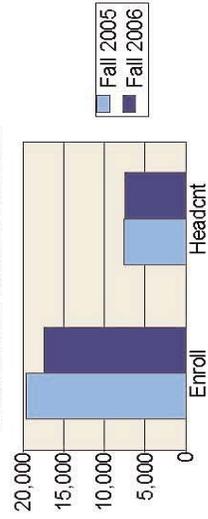


**Skyline College**

**Division Summary Detail Drill Demographics**

Term	Activity Date	Enroll		Headcount	
		'Count'	'% Change'	'Count'	'% Change'
Fall 2005	22-Dec-05	19,734		7,627	34.4%
	23-Dec-05				
Fall 2006	21-Dec-06				
	22-Dec-06			7,505	-1.6%

**Enrollment Count/Headcnt**

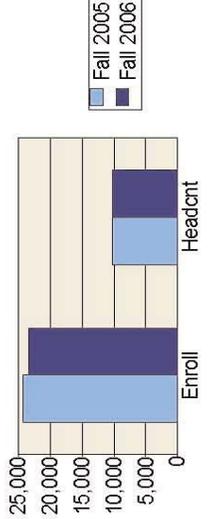


**College of San Mateo**

**Division Summary Detail Drill Demographics**

Term	Activity Date	Enroll		Headcount	
		'Count'	'% Change'	'Count'	'% Change'
Fall 2005	22-Dec-05	24,354		10,224	42.3%
	23-Dec-05	24,354		10,224	42.3%
Fall 2006	21-Dec-06	23,338	-4.2%	10,219	-0.0%
	22-Dec-06	23,339	-4.2%	10,219	-0.0%

**Enrollment Count/Headcnt**

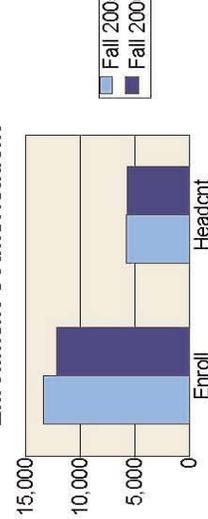


**Canada College**

**Division Summary Detail Drill Demographics**

Term	Activity Date	Enroll		Headcount	
		'Count'	'% Change'	'Count'	'% Change'
Fall 2005	22-Dec-05	13,414		5,744	23.3%
	23-Dec-05	13,414		5,744	23.3%
Fall 2006	21-Dec-06	12,173	-9.3%	5,725	-0.3%
	22-Dec-06	12,173	-9.3%	5,725	-0.3%

**Enrollment Count/Headcnt**



FTEs & WSCH

Glossary

# Enrollment Report

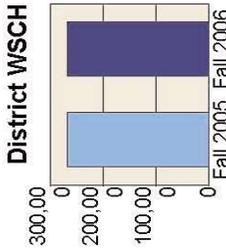
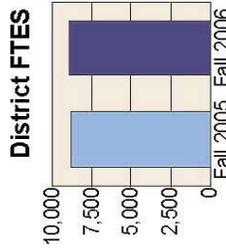
Monday, January 08, 2007

## Fall 2006 FTES

### District

#### Division Summary Detail Drill Demographics

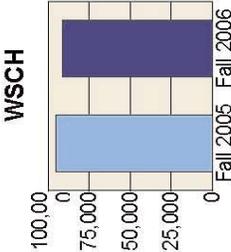
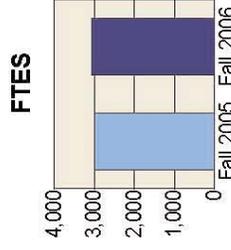
Term	Activity Date	FTEs		WSCH	
		FTEs	% Change'	FTEs	% Change'
Fall 2005	22-Dec-05	8,765		268,371	
	23-Dec-05	8,765		268,372	
Fall 2006	21-Dec-06	8,912	1.7%	267,361	-0.4%
	22-Dec-06	8,912	1.7%	267,373	-0.4%



### Skyline College

#### Division Summary Detail Drill Demographics

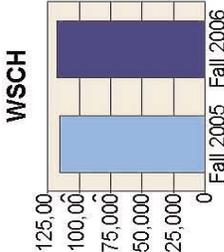
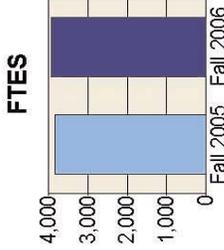
	FTEs		WSCH	
	FTEs	% Change'	FTEs	% Change'
Fall 2005	22-Dec-05	2,988	95,029	35.4%
	23-Dec-05	2,988	95,031	35.4%
Fall 2006	21-Dec-06	3,048	91,447	-3.8%
	22-Dec-06	3,048	91,447	-3.8%



### College of San Mateo

#### Division Summary Detail Drill Demographics

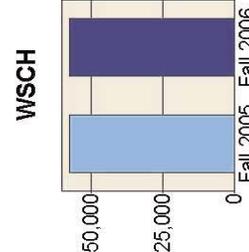
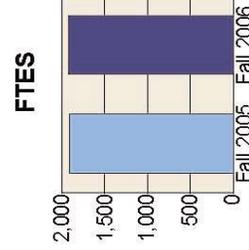
	FTEs		WSCH	
	FTEs	% Change'	FTEs	% Change'
Fall 2005	22-Dec-05	3,864	115,904	43.2%
	23-Dec-05	3,864	115,904	43.2%
Fall 2006	21-Dec-06	3,948	118,434	2.2%
	22-Dec-06	3,948	118,435	2.2%



### Canada College

#### Division Summary Detail Drill Demographics

	FTEs		WSCH	
	FTEs	% Change'	FTEs	% Change'
Fall 2005	22-Dec-05	1,914	57,438	21.4%
	23-Dec-05	1,914	57,437	21.4%
Fall 2006	21-Dec-06	1,916	57,481	0.1%
	22-Dec-06	1,916	57,491	0.1%



### Resource Allocation Model

The San Mateo County Community College District implemented a new resource allocation model for 2006-07. The model is a result of tireless collaboration by the District Committee on Budget & Finance. The Committee agreed that the model addresses the needs of the District for a fair, equitable, predictable and stable model. The model allocates funding based on the following factors:

1. **Base Allocation** — Colleges are guaranteed 80% of current funding with the other 20% based on three-year average FTES.
2. **Fixed Costs** — Increases in Central Services such as benefits, utilities, insurance, election, legal & consultant services, staff development, telephone software & hardware maintenance, technology advancement, and transfers to the post-retirement reserve fund are added.
3. **Facilities** — Allocation to Facilities is increased for new buildings at the rate of \$1.65 per square foot.
4. **Growth** — Allocations are increased or decreased annually based on changes in three-year average FTES.
5. **District Office** — The District Office is allocated 12% and Facilities is allocated 4% of college growth allocations.
6. **Demonstrated Need** — Allocations are increased for identified needs that are necessary but that do not fit neatly into a resource allocation algorithm. Included in this component of the allocation model will be compensation settlements and incentives (i.e. growth, productivity, etc.) for additional funding. The incentives will be identified and continuously reviewed by the District Committee on Budget & Finance.

To implement the model, the Committee decided that changes should be made only to current allocations with new revenues. This ensured that colleges would not lose funding in the initial allocation.

### District Committee on Budget & Finance

The District Committee on Budget & Finance is a subcommittee of the District Shared Governance Council. The Committee meets twice each month, and Committee members receive regular updates on State and District budget and finance issues and actively contribute to the dissemination of information to their respective constituencies. Members include:

**Kathy Blackwood**, Chief Financial Officer, Committee Chair

**Rick Ambrose**, Academic Senate, CSM

**Anyta Archer**, CSEA, Skyline

**Eloisa Briones**, Budget Office, Skyline

**Luis Grillo**, Associated Students, CSM

**Melody Hisatake**, Associated Students, Skyline

**Jim Keller**, Executive Vice Chancellor

**John Kirk**, AFT, CSM

**Vickie Nunes**, Budget Office, Cañada

**Patty Dilko**, Academic Senate, Cañada

**Virgil Stanford**, Budget Office, CSM

**Terry Watson**, CSEA, Cañada

**Linda Whitten**, Academic Senate, Skyline

**Jozsef Veres**, AFSCME, Cañada

## Governor's 2007-08 Budget Proposal



On January 10, 2007, Governor Arnold Schwarzenegger revealed his 2007-08 budget proposal. The budget continues the State's commitment toward community colleges; however, the budget does not represent significant improvements in the budget. Specifically, the budget proposal increases community college funding by approximately \$377 million and improves the community college share of Proposition 98 funding from 10.74% to 11.06%. It also maintains the community college enrollment fee at \$20 per unit. Despite this good news for community colleges, the Governor's total budget proposal leaves a \$6 billion Statewide budget shortfall unresolved.

The proposed community college increases contained in the budget proposal are:

- **COLA** for general apportionment – \$224.9 million (4.04%).
- **COLA** for specified categorical programs – \$13.3 million (4.04%). The programs which provide essential services to special populations include Basic Skills, Matriculation, DSPS, and EOPS.
- **Growth** – \$109.1 million (2%). This level of funded growth exceeds the 1.65% change in adult population, which is the current statutory index for system growth.
- **Growth** for specified categorical programs – \$19.6 million (2%).
- **Basic Skills Redirection** – \$33.1 million. This allocation is a redirection of surplus Basic Skills over-cap incentive funding to support additional Matriculation and support services. Of this amount \$19.1 million is specifically dedicated to additional counseling and tutoring services for those students most at risk of failing to complete a meaningful education program. The \$14 million for Matriculation and \$19.1 million for counseling and tutoring services are ongoing and attempt to improve student outcomes by assisting the most at-risk, first time students

who are in transition from high school.

- **Nursing Programs** – \$9 million in one-time current year funding and \$9 million in ongoing funding to support additional nursing program investments in community colleges.

- **Enrollment Fee Backfill** – \$33.2 million. The allocation will offset the remaining revenue reduction incurred by colleges in 2006-07 (half year) due to the reduction in student fees from \$26 to \$20 per unit in the Spring of 2007. UC fees are proposed to increase by 7 percent and CSU fees are proposed to increase by 10 percent.

- **Local Property Tax Growth** – \$197.2 million reduction. This proposed reduction reflects estimated growth in local property taxes by 10%. This line item may prove to be overly optimistic.

- **Fiscal Crisis and Management Assistance Team** – \$350,000. This allocation is for ongoing funds for FCMAT to ensure resources are available to respond to financial instability indicators.

- **Capital Outlay** - \$479.4 million in Higher Education Capital Outlay Bond Funds of 2006 for 60 projects for the construction and renovation of buildings. Through a combination of funding sources, the San Mateo County Community College District is scheduled to receive \$30.7 million in funding for Facility Maintenance Centers at Cañada College and Skyline College, Reconstruction of Academic Facilities at Cañada College, Demolition of Seismic Hazardous Buildings (Bldgs. 10, 11 & 12) at College of San Mateo, and the Allied Health Vocational Training Center at Skyline College.

The Governor's budget proposal addressed about one half of the community college sys-

tem's funding priorities (\$377 million as opposed to the proposed \$700 million). The budget proposal did not provide additional funding for instructional materials beyond the ongoing allocation.

### Proposition 98

The overall increase in Proposition 98 funding for K-14 education is \$1.8 billion. The community college share of Proposition 98 improved from 10.74% in 2006-07 to 11.06%, a level that has been attained only once since Proposition 98 was established. This increase is deceiving, however, because the Governor proposes shifting \$627 million from Proposition 98 for Home-to-School Transportation to the Public Transportation Account, which is funded from the sales tax on gasoline. This shift would result in a downward rebenching of the Proposition 98 minimum guarantee. In other words, with reduced Proposition 98 funding, the community college percentage increased without an increase in funding.



Similarly, the Governor proposed shifting \$269 million in CalWORKS funding to Proposition 98 instead of from the General Fund. The shift would reduce resources that would otherwise be available for other K-14 purposes and uses up all of the growth in Proposition 98 funds beyond the amount needed to fund the COLA.

### Mandated Cost Claims

Mandated cost reimbursements cover the costs of a district associated with implementing specific programs mandated by the State (i.e. collective bargaining, health services, etc.). For the past several years, funding to reimburse school districts for mandated cost claims has been deferred. The 2006-07 Adopted Budget included \$4 million to reimburse community college mandate claims which are estimated to exceed \$1 billion; however, the Governor's proposed budget for 2007-08 proposes to continue deferring payment on mandate claims.

At this time there are 38 mandates, and districts are currently required to carry out these mandates without the added State funding. In the meantime, the total unfunded mandate claims continue to increase.

### STRS & PERS Unfunded Liability

The State Teachers' Retirement System (STRS) announced that its combined unfunded portion of future liability for pensions is \$49 billion. To assist in funding the liability, STRS announced its intention to increase member contributions by one-half of 1% (for a total contribution of 8.5%) starting July 1, 2009. It further announced its intention to increase employer contributions by one-half of 1% per year starting July 1, 2009, to a maximum of 13 to 14.25%. With the current employer contribution rate at 8.25% for regular faculty, this increase will have a significant impact on the District's expenditure budget in the coming years.

The Public Employee Retirement System will adopt its employer contribution rate for 2007-08 in May 2007, and no long-term plan has been announced yet to address the System's unfunded liability. The employer contribution rate for 2006-07 is 9.124%.

Prior to release of the proposed State Budget, the Governor issued an executive order to establish the Public Employee Post-Employment Benefits Commission to address the issue of unfunded liabilities faced by California's public employers for other postemployment benefits (mainly health benefits for retirees). The Commission's work is expected to be completed and submitted to the Governor and the Legislature by January 1, 2008.

### SB 361- CC Funding Formula

SB 361, the community college funding formula reform bill, became effective on October 1, 2006. Emergency regulations were written and were approved by the Board of Governors in November. Approval of these emergency regulations was required by December 15 in order to distribute the First

Principal Apportionment (P1) reports to districts in February. The P1 report provides each district with an estimation of its 2006-07 revenue. Permanent regulations are currently being written and will be adopted later this year.

Much of the discussion surrounding the permanent regulations relates to issues which do not affect the San Mateo County Community College District. The first issue relates to Centers. A Center must be CPEC (California Postsecondary Education Commission) approved and must have permanent space serving at least 1,000 FTES. Some of the existing Centers do not meet the current requirements of the funding formula. The other issue relates to funding for non-credit FTES, and in particular the enhanced non-credit rate. The San Mateo County Community College District has approximately 25 non-credit FTES.

The components of the new community college funding formula include:

1. **Foundation Revenues**  
Multi-College Districts  
 Greater than 20,000 FTES                      \$4 million  
 Greater than 10,000 FTES                      \$3.5 million  
 Less than 10,000 FTES`                      \$3 million
2. **Credit Revenues**  
 Reported FTES x \$4,367 per credit rate
3. **Non-Credit Revenue**  
 Reported Non-Credit FTES x \$2,626 per non-credit rate
4. **Program Based Funding Guarantee**  
 Guarantee for districts which would have received greater revenue under the former program based funding model.
5. **COLA**  
 The State approved COLA is added to the funding formula each year.
6. **Growth Rates**  
 Growth revenue assumes that districts have first restored any revenue declines from the prior three fiscal years.

## Community College Initiative



In January 2007, supporters of the Community College Initiative submitted some 900,000 signatures to county election officials across the State in support of the proposed June 2008 ballot initiative.

This initiative would separate the Proposition 98 funding formulas for K-12 and community colleges, allowing community colleges to grow at a faster rate than K-12. Currently, Proposition 98 growth is determined by K-12 enrollments, which are not projected to increase as fast as community college enrollments.

The initiative fixes the community college share of Proposition 98 at 10.4%, which is the percentage share community colleges received in 2005-06 when the initiative was written, but it doesn't look as good as the 11% proposed by the Governor for 2007-08. However, according to Scott Lay of the Community College League, the initiative would still result in more funding for community colleges.

The initiative also reduces enrollment fees to \$15 per unit and sets restrictions on fee increases. The initiative preserves rights of local governing boards in the constitution and gives the State Chancellor some autonomy and ability to appoint his or her own executive staff.



*Students in the new Dining Hall at Skyline College.*

## 2006-07 SMCCCD Highlights

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

### In-House Payroll Implementation

In January 2007, all District employees received paychecks produced in-house using the Banner system.

Since the District has been in existence, the County of San Mateo Office of Education has produced the District's monthly payroll. The County recently converted to a different enterprise software system. Like the previous system, it would not have been compatible with the District's system and would have required in-house programming to convert the County's data to be input into Banner. In addition, while the County previously charged very little to produce the District's payroll, the projected cost to the District to fund this new County system would have been approximately \$230,000 annually. The District researched its options extensively and opted to bring payroll in-house.

Bringing the payroll process in-house has involved looking at all of the payroll and human resources business processes. The District achieved better internal controls by separating duties between payroll and human resources staff which previously were performed by payroll staff while inputting data to the County system. The District has also streamlined and reduced the paperwork required for new hires and made forms available to employees on the District downloads page. Overtime and compensatory timesheets have been designed and have been made available online as well.

The in-house Banner payroll also includes several advantages for District employees, including the ability to deposit paychecks into more than one bank or credit union account (the County allowed only one) and to eventually completely automate collection of timesheet information. We have taken advantage of the flexibility to redesign our paycheck stub, providing more information to employees on payday.

This is a work in progress and we anticipate continuing to refine the processes, forms and reports for payroll and human resources. Tasks still to be completed include automating the absence affidavit so that approvals are online and the data goes directly into Banner, creating a workable web-based time entry process for those who report their

time on timesheets, creating numerous reports requested by the campuses and, implementing the new faculty office hour program.

Commendations go to several District employees for painstakingly dedicating their attention over a two-year period to convert former business processes and procedures to the District's new in-house payroll system. These employees include Connie Casido, Nettie Wong, Yadira Arias, and Sharon Himebrook of the District's Payroll Office, and Barbara Dedo and Renee Cowing of the District's Instructional Technology Services Department. Also key to the success of the implementation was the Steering Committee, including Kathy Blackwood, Connie Casido, Barbara Dedo, Sue Jennings (consultant), Harry Joel, Jim Keller, Eric Raznick, Frank Vaskelis, and Melinda Wibby-Bryan (consultant).



*From left to right: Barbara Dedo, Connie Casido, Yadira Arias, and Nettie Wong printing the first paychecks for student employees.*

## Capital Improvement Program



The District is nearing completion of the first phase of the Capital Improvement Program and the planning process for the next phase is in full swing. On a program level, contractor and construction consultant pre-qualifications will be completed this month. The phase 2 master schedule and the master budget are in development for this phase of the Capital Improvement Program and will lay the groundwork for project planning.

Extensive capital improvements and construction continue to be in progress Districtwide. Energy efficiency upgrades continue at each campus, to include electrical distribution equipment and load assessment at all three campuses, exterior night time light level measurements and improvement plans, and installation of new emergency generators to support the District's emergency preparedness plans. Installation of the "front end" of an access controls and alarm monitoring system (electronic locks) is completed, and buildings are being connected onto the system.

Flagship projects at each of the Colleges are either complete or nearing completion. At College of San Mateo, the main portion of the new Science Building (Building 36) was dedicated on September 8, 2006 and opened its doors for the Fall 2006 Semester. This project is the first community college building delivered utilizing the design-build delivery method authorized under Education Code §81700. The Planetarium portion of this project was completed on January 15, 2007, in time for Spring 2007 Semester. The state-of-the-art digital star projector was installed in October 2006, allowing two full months for integration with the building's audio visual system.



*CSM Science Building - Bldg. 36 (South view)*

In Spring 2007, Skyline College opened the doors of its signature projects, the Student Support and Community Services Center and the Science Annex. The buildings are located in the heart of the campus and, fittingly, the opening ceremony was held on February 14, 2007. The Student Support and Community Services Center (Building 6) houses the dining hall and Sky Café, Security, Bookstore, Student Activities



*Skyline Student Support and Community Services Center - Bldg. 6 (North view)*

Office, the Associated Students of Skyline College, and a conference center. The Science Annex (Building 7A) houses state-of-the-art science laboratories. This building is adjacent to the Science Building (Building 7), which is currently in the design phase of a seismic upgrade and modernization project. Adjacent and contiguous to Building 7 is Building 8, a recently renovated classroom building, which also held its grand opening on February 14th. This office and classroom building includes the Automotive Technology program, which includes a completely renovated Automotive Shop and specialty classroom.

At Cañada College, work continues on the new Library and Student Resource Center (Building 9) which is scheduled to open Summer 2007. This building will include Disabled Students Programs and Services (DSPS), Student Counseling, Registration, Financial Aid, Learning Center and Library. It will also include a renovated exterior quad area to include an amphitheater, water feature and sculpture. This portion of the project is scheduled to be completed by Fall 2007.

Following is a partial list of site-specific activities which have recently been completed or are currently in progress:

<b>Cañada College</b>	<b>Design</b>	<b>Construction</b>	<b>Completion</b>
Library & Student Resource Center (Bldg. 9) and Quad Landscaping	Fall 2004	Fall 2005	Summer 2007
Bookstore Modernization	Fall 2006	Winter 2006	Spring 2007
Athletic Facilities Upgrades, Phase 2	Fall 2006	Spring 2007	Spring 2007
Modernization of Building 17	Spring 2006	Winter 2006	Spring 2007
Modernization of Buildings 16 and 18	Spring 2006	2007	Winter 2007
Facilities Maintenance Center	Fall 2006	Fall 2007	Fall 2008
Animation Studio	Fall 2006	Winter 2006	Winter 2006



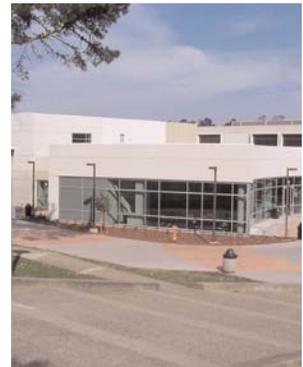
*Cañada Building 9 Under Construction*

<b>College of San Mateo</b>	<b>Design</b>	<b>Construction</b>	<b>Completion</b>
Planetarium (Bldg. 36)	Fall 2004	Fall 2005	Fall 2006
Modernization of Building 14/16	Spring 2007	Fall 2007	Spring 2008
East Campus Gateway and Athletics Facilities Upgrades, Phase 2	Fall 2006	Fall 2006	Spring 2007



*CSM Softball Field*

<b>Skyline College</b>	<b>Design</b>	<b>Construction</b>	<b>Completion</b>
Student Support and Community Services Center & Science Annex (Bldg. 6 & 7A)	Winter 2004	Spring 2005	Spring 2007
Facilities Maintenance Center	Fall 2006	Summer 2007	Summer 2008
Seismic Retrofit & Modernization of Bldg. 8	Winter 2005	Summer 2005	Fall 2006
Allied Health Vocational & Technical Training Center (building 7)	Spring 2006	Summer 2007	Spring 2008



*Skyline Building 6*

The District has conducted strategic planning sessions on the implementation plan for the next phase of the Capital Improvement Program, and has identified design-build as the preferred delivery method for the following projects:

## Capital Improvement Program (continued)

### College of San Mateo Design-Build Project

- Demolition of Bldgs. 5, 6, 10, 11, 15, and 17
- Construction of a new Student Center
- Construction of a new Wellness/Workforce/Aquatic Center
- Construction of a new Faculty Center
- Construction of a new Instructional Building
- Landmark Entries, Pedestrian and Vehicular Circulation, and Landscaping Improvements

### Skyline College Design-Build Project

- Demolition of Buildings 3A-E, 4, 16 and the Pacific Heights School
- Construction of a new Administration/Instructional Building
- Construction of a new Cosmetology/Wellness/Athletic Center
- Construction of a new Automotive Technology Transmission Building
- Landmark Entries, Pedestrian and Vehicular Circulation, and Landscaping Improvements

The design-build projects at College of San Mateo and Skyline College are currently in the planning stages. The District is partnering with design-build entities early in the design process to identify sequencing, campus safety logistics, swing space strategies, incorporation of the Board of Trustees' goals for the Capital Improvement Program, holistic campus exterior solutions, and accelerated schedules. Design-build teams will be selected during design and cost competitions to be completed by September 2007.

At Cañada College, the Buildings 5/6 and 8 modernization and Gateways/Circulation/Parking projects are currently in design phase. At College of San Mateo, space planning began in December 2006 and Buildings 2, 4, 14, 16 modernization projects are currently in pre-design phase. At Skyline College, space planning for Buildings 1, 2 and 5 is in progress.



*New Library and Student Resource Center  
(Building 9) Under Construction  
at Cañada College*



*New Library and Student Resource Center  
(Building 9) Under Construction  
at Cañada College*



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 13 groups of employees to the Museum of Tolerance training in Los Angeles. A 14th group of employees is scheduled to visit the Museum of Tolerance on April 29-May 1 and a 15th group will visit in October 2007.

# GASB 45

Governmental Accounting Standards Board Statement 45 (GASB 45) establishes uniform financial reporting standards for Other Post-Employment Benefits other than pensions and requires school districts to financially recognize their liabilities for retiree health and welfare benefits. For the District, this includes the cost of post retirement medical benefits for its current and future retirees.

Like many governmental employers, the District pays for medical insurance for retirees. Unlike PERS and STRS, these retirement costs are not pre-funded. Instead, the District pays each year's cost out of the current year's budget. This is sometimes called the "pay as you go" approach.

GASB 45 does not require districts to fund its retiree health and welfare benefits, but it does require systematic, accrual-based measurement and recognition of the expense over employees' years of service and requires districts to provide information regarding the progress being made to fund the plan.

Many districts have utilized cash accounting methods but will now need to implement full accrual accounting that creates the ongoing expense plus "catch up" liability. Expense and liability are based on annual required contribution (ARC) as calculated by an actuary. ARC consists of the normal cost or expense, the amortization of unfunded accrual liability for up to 30 years, and the interest adjustment if there is no funding through a plan.

The effective date for implementation of GASB 45 for the San Mateo County Community College District is fiscal year 2008-2009. During the Fall semester, the District contracted with an actuary to calculate the estimated post employment liability and information needed to manage the liability. The actuary estimated the amount of the postemployment liability based on the District's contract language, the number of employees (retired and active), other information about District employees and the District's health benefits, and assumptions based on industry standards. The actuarial study is complex as it projects the District's future cash flows for benefits over the course of 30 years. The results of the actuarial study follow.

## Post-Retirement Benefit Actuarial Study

Total Compensation Systems has performed an actuarial study of the District's obligations, assessing the liabilities for current retirees, current employees who have already become eligible for post-retirement benefits and current employees who are not yet eligible but may become eligible.

The total amount of the District's liability is estimated to be \$149,530,877. If one thinks of this as a long-term savings plan, the District could set aside funds every year for this purpose. These funds would accrue interest, but at the same time, they would be used to make the pay-as-you-go payments each year. The amount the District would need to set aside this year (assuming we wanted it all paid off within 30 years) would be \$9,056,503.

While this sounds like a daunting amount, the District is already paying over \$6 million each year in the pay-as-you-go payments for current retirees. In addition, the District is setting aside \$1.5M every year towards this liability, and the Reserve for Post-Retirement Benefits (Fund 8) will have accrued over \$26 million by the end of June, including interest. If one were to add the current costs for retirees, plus the \$1.5 million set aside, plus the interest on the funds already set aside (over \$1 million per year), the District would be about \$160,000 short of funding this year's portion of the liability.

The actuarial study will be presented to the Board of Trustees on February 28, 2007. This subject will be under discussion throughout the District over the next several months. The complete study is available at: [www.smccd.edu/portal/dcbf](http://www.smccd.edu/portal/dcbf).

## Insurance Programs



The District belongs to several insurance collectives designed to pool resources and cover risks common to community colleges. The District contracted for an actuarial study and review of its losses and risk exposures. Based on the actuarial report and analysis, the District withdrew from two of these collectives on July 1, 2006 so that it might structure a risk program more suited to its size, loss experience, and coverage needs.

The District withdrew from the Bay Area Community College Districts Joint Powers Agency (BAJPA), which covers property and general liability risks. It replaced this coverage with a standard insurance policy covering risks above a self-insured retention appropriate for the loss history evaluated by the actuary. The District reinsures for losses above \$5 million through SELF (School Excess Liability Fund).

The District also withdrew from the Protected Insurance Program for Schools (PIPS), which is a statewide pool to cover workers' compensation risks and exposures. Similar to property and liability, the District replaced the workers' compensation coverage with a standard workers' compensation insurance policy and a self-insured retention. The self-insured retention program is administered by a local workers' compensation claim administration company.

Each year the administration considers options and alternatives to its Risk Management program. The District made the changes as noted above, but it did not change the other aspects of its Risk Management program including its health benefit, and student insurance programs. While the District is engaged in a nearly \$1 billion Capital Improvement Program, it has engaged an Owner Controlled Insurance Program (OCIP) to insure the workers' compensation and general liability of the contractors and their sub-contractors. This way, coverage is with one firm with a common coverage scheme that reduces the District's exposure that might arise out of disparate coverage, and it minimizes administrative tasks that might occur due the need to monitor numerous insurance policies of contractors and sub-contractors.

## District Housing

The District built College Vista, a faculty and staff residential complex at College of San Mateo, offering high quality, below-market rental housing for employees of the District. The project, which has been open for more than one year, has been a success and the District is now considering building a second residential community either at Skyline College or at Cañada College.

Like College Vista, the new development would be a top-quality construction project, comparable to other new developments in the area and rents are expected to be 40-50% below market rates. District employees could live in these apartments at below market rents and, during that time, bank the rent savings for an eventual down payment on a home purchase. When the employee is ready to purchase a home, the District could provide down payment assistance with very favorable loan terms to assist in that purchase.

In order to assess the feasibility of building a second residential community, the District is conducting a survey of employees' interest in such a housing project. The responses to the survey will be used to guide planning.



*College Vista*

## Accreditation

Each of the three Colleges has been working diligently and independently on Accreditation Self-Studies in preparation for Accreditation site visits during the week of October 22, 2007. The Self-Studies will be presented to the Board of Trustees in July before being printed and sent to the Accrediting Commission for Community and Junior Colleges.

The Accreditation standards have specific questions that relate to the role of a multi-college district office; thus District employees have served on College writing teams and have participated in providing information and drafting portions of the responses to the standards.

The District has facilitated meetings for the three College Steering Committee Co-chairs and Accreditation Liaison Officers (ALOs) to collaborate on the progress of Self-Studies. An inventory of materials has been compiled along with lists of individuals with their specific contribution to the College writing teams so that information is readily available for reference checking. To adequately reflect upon the role of the District Office as described by the Standards, a functional map has been developed in collaboration with the ALOs and the writing teams of the colleges. The functional map will be reviewed by the Board of Trustees and submitted with the final Self-Studies.

## Concurrent Enrollment

In response to a San Mateo County Grand Jury recommendation and growing national trends, the District has paid particular attention to curriculum articulation with feeder public high schools and the related strategy of offering classes on high school sites.

High school district superintendents, internal management teams, union representatives and faculty and staff from the three Colleges attended a Board of Trustees Study Session in September 2006. The goal of the meeting was to expand upon the existing course offerings in high schools, while maintaining curriculum rigor and adequate resource demands. Research and meetings regarding this work are ongoing.

The Academic Senate and AFT received preliminary briefings on the concepts of expanding existing course offerings in high schools, and additional meetings are planned to collect ideas and concerns from all involved.

Since articulation between high school and college is primarily of concern to the partnership of each of the three Colleges and their feeder high schools, work is underway between College of San Mateo and San Mateo Unified High School District to examine select courses offered at high schools and college course equivalencies. The purpose is to determine how best to give students earlier exposure to the rigor of a college course and to earn college credits. Since the three Colleges have different feeder high schools, the structure of coordinating these issues will be to establish college level task forces consisting of faculty and staff. The Vice Chancellor for Education Services & Planning, Jing Luan, is coordinating this effort with the leadership of the task force groups.

## Distance Education

The California Community College System Strategic Plan and our own research demonstrate a clear need for expanding our access to a population that is increasingly mobile, technically savvy and desirous of alternative access to learning. One of the best ways to satisfy student demands is to expand our existing technology-assisted learning.

A Distance Education Advisory Committee (DEAC) has been established with three subcommittees reviewing three categories of key issues: curriculum standards, resource allocation, and selection of technology platforms. The co-chairs of the DEAC will work closely with the subcommittee co-chairs to establish goals and enrollment projections. The committee plans to complete the majority of its work by late Summer.

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## **SMCCCD 2007-08 Budget Planning**

The District Committee on Budget & Finance is currently reviewing preliminary income assumptions and expenditure plans for 2007-08.

The District's 2006-07 first Principal Apportionment (P1) report is a useful tool for projecting current and future revenue. Although the District will not receive the P1 until late February, the State has made available a worksheet for districts to use in estimating their current year revenues. Based on the District's reported enrollment and the worksheet provided, the tool projects State revenues at \$102,829,892. This projected revenue assumes the shift of Summer 2007 FTES into 2006-07.

As previously reported, this shift would increase funding for 2006-07 and, because of the one-year declining enrollment mechanism, would allow the District to stay at that same level for 2007-08. These funds should be treated as one-time funds and used for one-time purposes or reserved for future deficits because at any time the State could eliminate the mechanism for allowing districts to shift FTES between years.

One of the components contained in the resource allocation model is enrollment growth. Incorporated into the preliminary resource allocation model is a 2% increase in enrollment over 2006-07. Until the District knows its actual enrollment for 2006-07, we will not know if adjustments to the resource allocation model for 2006-07 will be required.

### **Tax Revenue Anticipation Notes (TRAN)**

Property taxes to support the District's operation are received in December and April of each year. Every year, the District issues Tax Revenue Anticipation Notes (TRANs) to provide the necessary cash flow to fund District operations prior to the receipt of property tax revenues. In prior years, the District has issued \$14 to \$20 million in tax exempt notes to cover the District's needs.

Due to the triple flip and consequent ERAF shortfall in San Mateo County, the portion of the District's revenues coming from State funds has increased from \$0

to almost \$33 million. That means that some funds are coming from the state every month. That has reduced the District's reliance on property tax funds and lessened the amount of TRANs issued. The District anticipates issuing between \$10 and \$15 million for 2007-08.

### **Increased Costs**

In addition to the increased cost of employee compensation settlement agreements, movements on the salary schedule for all employees generally adds a 1% cost to the budget.

Increased expenditures for employee benefits will be included in the 2007-08 expenditure plan as budget planning commences. On January 1, 2007 health care premiums increased an average of 12.5%.

The Department of Finance has not yet estimated the employer contribution rate for the Public Employees Retirement System (PERS) for 2007-08. The 2005-06 rate was 9.124%. Changes to the rate can significantly increase District costs, and this issue remains unknown at this time. The PERS Board will not adopt an official rate until their May 2007 Board meeting.

The State Teachers Retirement System (STRS) rate has remained consistent for several years at 8.25%; however, as previously indicated in this report, the rate is projected to increase beginning in 2009 by one-half of 1% per year and will continue to a maximum of 13 to 14.25%.

Utilities costs are also projected to increase over the next several years as new facilities are added at the campuses. During the next several months, the utilities budget for 2007-08 will be thoroughly reviewed and projected for inclusion in the District's expenditure plan.

## 2006-07 Mid-Year Budget Status

### Revenues

The District's revenue received to date is \$50,417,484, which is 48.61% of the total revenue budget. The following chart provides a revenue summary for the Unrestricted General Fund:

Unrestricted General Fund Revenue	2006-07 Budget	12/31/06 Actuals	% of Total Budget
Base Revenue	\$94,901,976	\$45,364,818	47.80%
One-Time General Purpose	1,533,300	1,555,351	101.44%
Lottery	2,400,000	0	0%
State PT Fac. Comp.	1,208,079	0	0%
Apprenticeship	382,170	152,511	39.91%
Non Resident Tuition	1,552,000	1,453,775	93.67%
Interest Income	958,000	840,666	87.75%
Miscellaneous	782,216	1,050,363	134.28%
<b>Total Projected Revenue</b>	<b>\$103,717,741</b>	<b>\$50,417,484</b>	<b>48.61%</b>

### Expenditures

The District's expenditures to date are \$50,556,968, which is 46.17% of the total expenditure budget. A summary of expenditures and transfers by site for the Unrestricted General Fund is included in the chart below.

Unrestricted General	2006-07 Budget	12/31/06 Actuals	% of Total Budget
Cañada College	\$14,811,295	\$7,399,834	49.96%
College of San Mateo	32,141,409	16,635,349	51.76%
Skyline College	22,677,457	12,253,164	54.03%
District Office	14,289,334	6,486,693	45.40%
Central Services	25,590,573	7,781,928	30.41%
<b>Total Expense Budget</b>	<b>\$109,510,068</b>	<b>\$50,556,968</b>	<b>46.17%</b>

The financial tables included in this report include actual expenditures for each fund and location as of December 31,

as well as comparisons to three previous years.

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).

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

Increases and decreases in major line item object accounts are shown for both income and expenditures. Explanations for changes made 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	\$1,231,574
2000	Classified Salaries	(185,188)
3000	Employee Benefits	(388)
4000	Supplies & Materials	(479,686)
5000	Operating Expenses	(473,096)
6000	Capital Outlay	19,861
7000	Other Outgo	<u>9,504</u>
Total		\$122,581

Large changes in expenditure budgets are a result of the transfer of site ending balance and staff development funds to hourly teaching accounts at the campus.

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

8800	Local Revenues	\$67,700
8900	Other Sources	<u>54,881</u>
Total		\$122,581

Changes in revenue budgets are primarily the result of moving Peninsula Library Service contract revenue from the Restricted General Fund, surplus sale proceeds, and a transfer from the Capital Projects Fund.

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

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

1000	Academic Salaries	\$(70,545)
2000	Classified Salaries	263,447
3000	Employee Benefits	23,438
4000	Supplies & Materials	618,544
5000	Operating Expenses	1,809,571
6000	Capital Outlay	(524,028)
7000	Other Outgo	<u>21,691</u>
Total		\$2,142,118

Increases in the Restricted General Fund budget occurred as a result of new external programs and grants. A list of new grants and augmentations to specially funded programs in the Restricted General Fund is located on Page 48.

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

8100	Federal Revenues	\$12,500
8600	State Revenues	1,937,909
8800	Local Revenues	151,610
8900	Other Sources	<u>40,099</u>
Total		\$2,142,118

**Capital Outlay Projects Fund – Fund 4**

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

1000	Certificated Salaries	\$95,000
2000	Classified Salaries	\$100,569
3000	Employee Benefits	111,894
4000	Supplies & Materials	(3,051,242)
5000	Operating Expenses	(492,839)
6000	Capital Outlay	<u>8,394,424</u>
Total		\$5,157,806

The increase in the expenditure budget relates to the redefinition of various projects as well as a shift in when and how expenses are accrued. The increase in revenue in the Capital Projects Outlay fund relates to the issuance of the 2005 General Obligation Bond (Series B) in December 2006.

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

8800	Local Revenues	<u>\$340,798,772</u>
	Total	\$340,798,772

**Child Development Fund – Fund 6**

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

4000	Supplies & Materials	<u>\$4,982</u>
	Total	\$4,982

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

8100	Federal Revenues	<u>\$4,982</u>
	Total	\$4,982

Increases in the Child Development Fund budget occurred as a result of new one-time Federal contracts for instructional materials and other resources for the on-campus Child Development Centers.

**Trust Fund (Student Aid) – Fund 7**

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

7600	Payments to Students	<u>\$64,158</u>
	Total	\$64,158

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

8900	Other Sources	<u>\$64,158</u>
	Total	\$64,158

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

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## Other Funds

### Restricted General Fund

The Restricted General Fund (Pages 47-53) includes all specially funded programs which are restricted in their use by law, regulations, donors, or other outside Federal, State, and Local agencies. Included in the Restricted General Fund are Health Services and Parking Programs:

#### Health Services Fund

Mid-year Health Services Fee revenue increased from \$530,217 in 2005-06 to \$670,946 in 2006-07. In addition to an enrollment increase, AB 982 (Laird) removed from the Education Code the BOG student fee waiver program for low-income students. Low-income students are now required to pay the Health Services fee, but many low income students receive financial aid which covers the fee.

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. Health Services operations currently rely on donations and College support to assist in maintaining services to students.



**Parking Fund**

The current Parking Fee is \$30 for a full semester and \$20 for summer. Mid-year Parking fee revenue decreased from \$826,916 in 2005-06 to \$763,785 in 2006-07. Student parking permit fee revenue decreased by 25%, which was partially offset by an increase of 38% in parking citation fee revenue.

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

**Capital Projects Fund**

The Capital Projects fund (Pages 55-64) 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 \$89,843,564. Project expenditures for all capital projects funds as of December 31, 2006 were \$34,477,614, and transfers totaled \$5,845,000.

**Enterprise Fund**

**Bookstore**

The San Mateo County Community College District recently received the 2006-07 National Association of College Stores (NACS) Foundation Innovation Achievement Award. Out of 32 entries, the SMCCCD Bookstores received the highest rating by a panel of industry judges for its Textbook Rental Program. The Bookstores will receive a \$5,000 award for this innovation and will be featured in the College Store Magazine in an upcoming issue.

The following data reflects Bookstore operations for the first six months of the fiscal year beginning July 1, 2006 through December 31, 2006, including Summer 2006 and Fall 2006 semester sales.

<b>Bookstore Sales</b>	<b>2006-07</b>	<b>2005-06</b>	<b>\$ Change</b>	<b>% Change</b>
Regular Merchandise Sales	\$3,106,473	\$3,307,478	\$(201,005)	-6.08%
Computer Products Sales	537,069	127,581	409,488	320.96%
Total Merchandise Sales	\$3,643,542	\$3,435,059	\$208,483	6.07%

Regular merchandise sales have decreased this year compared to last year; however, computer product sales continue to skyrocket over the same period last year with a \$409,488 increase in sales. A strategic partnership with Apple Computer, coupled with a focus on marketing in all stores, continues to fuel this increase.

The decrease in regular merchandise sales can be attributed in some part to the success of the textbook rental program. To date, the Bookstores have collected rental fees of



*New Skyline College Bookstore*

\$33,703. Had these books been sold instead of rented, the resulting sales volume would have been \$134,812. The program has been very successful and provides students with a low cost alternative to buying textbooks at full retail.

Comparative figures are shown below:

<b>Bookstore Recap</b>	<b>2006-07</b>	<b>2005-06</b>	<b>\$ Change</b>	<b>% Change</b>
Total Merchandise Sales	\$3,609,296	\$3,416,352	\$192,944	5.65%
Textbook Rental Fees	34,246	18,707	15,539	83.07%
Cost of Goods Sold	2,683,267	2,651,028	32,239	1.22%
Gross Profit	960,275	784,031	176,244	22.48%
Total Operating Expenses	1,120,361	917,831	202,530	22.07%
Net Income from Operations	-160,086	-133,800	-26,286	-19.65%
Interest and Other Income	191,565	102,430	89,135	87.02%
Net Income Before Other	31,479	-31,370	62,849	200.35%
Other Expense: Administrative Salary & Benefits	41,751	68,522	-26,771	-39.07%
Other Expense: District Support	33,780	33,980	-200	-0.59%
Other Expense: COP Interest	0	105,891	-105,891	-100.00%
Net Change in Fund Balance	-\$44,052	-\$239,763	-\$195,711	81.63%

Bookstore financial statements are located on Pages 66-68.

### Cafeteria

The District contracted with The School Chef for the operation of food services for the District, effective July, 2006. The District's vending services contractors are Pepsi Bottling Group and Action Vending.

Second Quarter comparisons are noted below:

<b>Cafeteria Fund</b>	<b>2006-07</b>	<b>2005-06</b>	<b>\$ Change</b>	<b>% Change</b>
Food Service Income	\$43,838	\$41,360	\$2,478	5.99%
Vending Income	32,963	37,602	-4,639	-12.34%
Interest Income	9,918	10,659	-741	-6.95%
Expenditures	88,546	71,474	17,072	23.89%
Net Addition to Capital (includes restricted vending income)	-\$1,828	\$18,147	-\$19,975	-\$110.07%

Compared to the second quarter 2005-06 there has been significant increase in depreciation expense in 2006-07 due to addition of cafeteria equipment and renovation during the summer of 2006.

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

Cafeteria financial statements are located on Pages 69-70.

In an effort to provide healthier snacks in our vending machines for our students, faculty and staff, the District reached out to our vending partner, Action Vending, to make this possible. As a result of this request, Action Vending worked with Healthy Silicon Valley, which provided Action Vending with the standards necessary to meet this goal. The standards below are based on research by the National Consensus Panel of School Food Nutrition of the California Center for Public Health Advocacy. Fifty percent (50%) of the snacks/food offered in each vending machine shall meet the following criteria:

1. Not more than 35% calories from fat with the exception of nuts and seeds; snack mixes and other foods of which nuts are a part must meet the 35% standard.
2. Not more than 10% calories from saturated fat.
3. Does not contain trans-fats added during processing (hydrogenated oils and partially hydrogenated oils)
4. Not more than 35% total weight from sugar and caloric sweeteners with the exception of fruits and vegetables that have not been processed with added sweeteners and fats.
5. Not more than 360 mg of sodium per servings.

The partnership with Health Silicon Valley allowed Action Vending to bring to the campuses vending products that represent a healthier choice. Over the holiday break, all machines in the District were converted; items marked with an HSV sticker are a healthier choice meeting the standards noted above. Further, placards have been posted in each snack machine that helps educate the customer about living a well balanced lifestyle that includes: fruits, vegetables, whole grains, fiber, physical activity, and water.

### **Self-Insurance Fund**

The Self-Insurance Fund (Page 44) provides for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined by the Education Code. Mid-year expenditures of \$326,527 include salary costs and insurance premiums, and transfers into the fund are from Workers' Compensation benefits.

### **Debt Service Fund**

The purpose of a Debt Service Fund (Page 46) 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 bonds 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 Child Development Fund (Pages 71-76) is a special revenue fund that is used to account for the activities of on-campus preschool programs that serve children of students, faculty, and staff. The primary source of revenue is State funding for children who qualify for subsidized care and Board-approved fees assessed for non-subsidized children. College of San Mateo and Skyline College each operate a Child Development Center under a single General Center Child Development agreement from the California Department of Education. Cañada College has subcontracted its portion of the General Center agreement to the City of Pacifica for 2006-07.

### Trust Fund (Student Aid)

Awards for Fall 2006 are reflected in this report and total \$2,818,451, a decrease of \$175,697 over the same period last year. Additional Fall 2006 awards, along with those for Spring 2007, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 77-82.

### Retirement Reserve

With adoption of the 2006-07 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 \$26 million at the end of the current fiscal year.

Currently, all retirement medical premiums are funded from the Unrestricted General Fund. The benefits provided to the District's retirees are not affected by the balance in this account. The fund was established to meet future needs and to lessen the burden on the general fund. The Retirement Reserve Fund can be found on Page 83.

### Associated Students

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

ASB Income	2006-07	2005-06	\$ Change	% Change
Cañada College	\$51,022	\$50,918	-\$104	0.21%
College of San Mateo	129,015	74,267	54,748	73.72%
Skyline College	81,432	30,120	51,312	170.36%

ASB Expenditures	2006-07	2005-06	\$ Change	% Change
Cañada College	\$16,425	\$17,064	-\$6398	-3.74%
College of San Mateo	63,194	62,110	1,084	1.75%
Skyline College	20,645	34,538	-13,893	-40.23%

Activity card sales are the major source of income for the Associated Students. The activity card sales at both CSM and Skyline include significant increases due to ongoing account reconciliation, while the activity card sales at Cañada have increased by only 9%. The District Accounting Office is working to correct the accounting method of the activity card sales. It is anticipated that all necessary changes and corrections will be finalized by the end of this fiscal year.

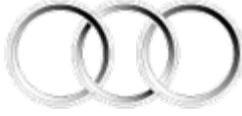
With the exception of activity fund expenses at Skyline, which has decreased by 80% over the prior year, the overall expenditures at all three Colleges are about the same compared to the prior year.

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

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

<b>ASB Net Income</b>	<b>2006-07</b>	<b>2005-06</b>	<b>\$ Change</b>	<b>% Change</b>
Cañada College	\$34,597	\$33,854	\$743	2.19%
College of San Mateo	65,821	12,158	53,663	441.40%
Skyline College	60,787	-4,418	65,205	+1,475.89%

The Associated Student Body financial statements and summaries of College ASB activities, as submitted by the Colleges, are included on Pages 91-103 of this report.



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Budget Tables**

Page 29 – **SMCCCD Funds Chart**

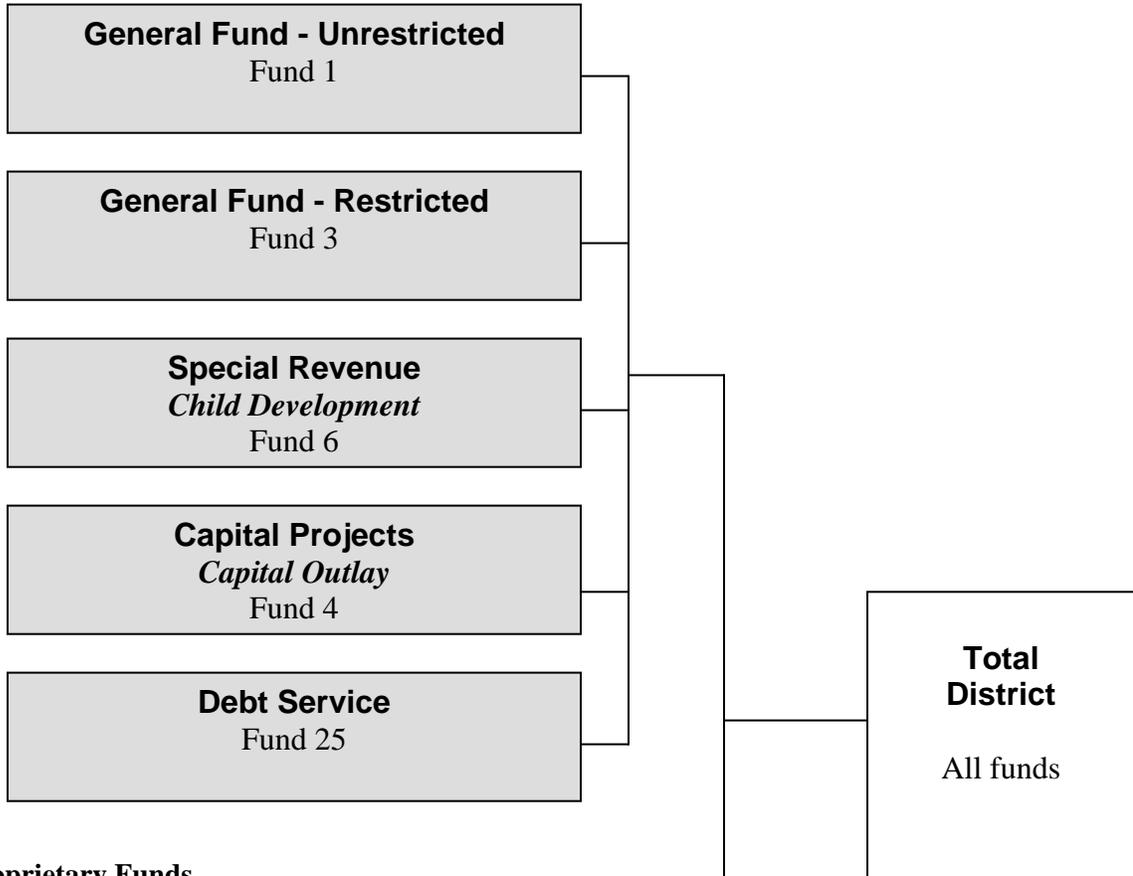
Page 30 – **2006-07 Adoption Budget**

Page 32 – **2006-07 Second Quarter  
Actuals**

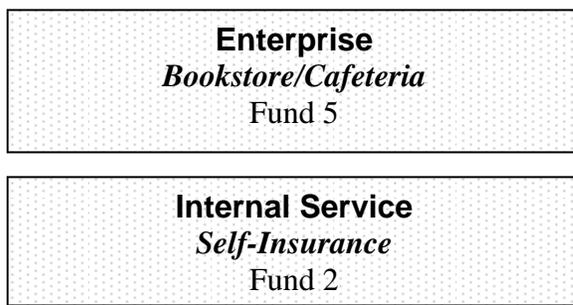
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# San Mateo County Community College District Funds

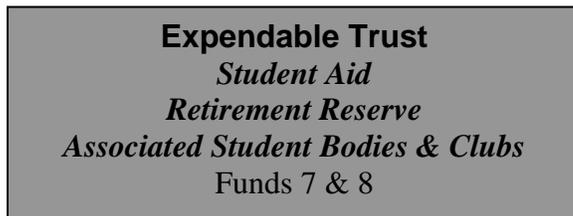
## Governmental Funds



## Proprietary Funds



## Fiduciary Funds



**San Mateo County Community College District  
2006-2007  
Final 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	2,798,162	42,245	0	0
2	State Revenue	38,395,173	11,441,845	532,171	11,575,305	65,000
3	Local Revenue	65,322,567	11,457,691	160,272	70,862,603	10,294,144
4	<b>Total Revenue</b>	<b>103,717,741</b>	<b>25,697,698</b>	<b>734,688</b>	<b>82,437,908</b>	<b>10,359,144</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	44,040,935	3,927,104	170,709	0	0
7	Classified Salaries	23,017,830	7,398,076	420,028	1,274,291	0
8	Employee Benefits	22,570,663	2,813,609	229,003	319,354	0
9	Materials & Supplies	3,534,676	4,453,398	60,000	13,241,614	0
10	Operating Expenses	13,123,081	4,639,293	111,498	14,353,008	0
11	Capital Outlay	320,045	2,343,783	0	55,497,491	0
12	<b>Total Expenses</b>	<b>106,607,230</b>	<b>25,575,262</b>	<b>991,237</b>	<b>84,685,758</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	0	799,741	294,374	0	0
14	Other Sources	0	0	0	0	0
15	Transfers out	(2,926,115)	0	0	0	0
16	Contingency	23,276	0	0	0	0
17	Other Out Go	0	(922,177)	0	0	(9,933,018)
18	<b>Total Transfers/Other</b>	<b>(2,902,839)</b>	<b>(122,435)</b>	<b>294,374</b>	<b>0</b>	<b>(9,933,018)</b>

**Fund Balance**

19	Net Change in Fund Balance	(5,792,328)	0	37,825	(2,247,850)	426,126
20	Beginning Balance, 7/1/06	9,879,705	2,016,772	272,565	213,940,712	5,669,093
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/07</b>	<b>4,087,377</b>	<b>2,016,772</b>	<b>310,390</b>	<b>211,692,862</b>	<b>6,095,219</b>

**San Mateo County Community College District  
2006-07  
Final Budget - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	5,951,598	0	8,792,005	1	
0	0	0	545,021	0	62,554,515	2	
8,018,655	150,000	0	0	1,020,000	167,285,932	3	
<b>8,018,655</b>	<b>150,000</b>	<b>0</b>	<b>6,496,619</b>	<b>1,020,000</b>	<b>238,632,452</b>	4	
5,306,957	0	0	0	0	5,306,957	5	
0	0	0	0	0	48,138,747	6	
1,343,221	0	38,968	0	0	33,492,414	7	
351,723	0	12,662	0	0	26,297,013	8	
25,880	0	10,000	0	0	21,325,568	9	
690,935	133,000	2,805,000	0	0	35,855,815	10	
0	0	0	0	0	58,161,318	11	
<b>7,718,716</b>	<b>133,000</b>	<b>2,866,629</b>	<b>0</b>	<b>0</b>	<b>228,577,833</b>	12	
					0		
					0		
0	0	332,000	0	1,500,000	2,926,114	13	
0	0	1,380,000	0	0	1,380,000	14	
					0		
0	0	0	0	0	(2,926,115)	15	
0	0	0	0	0	23,276	16	
0	0	0	(6,496,619)	0	(17,351,814)	17	
<b>0</b>	<b>0</b>	<b>1,712,000</b>	<b>(6,496,619)</b>	<b>1,500,000</b>	<b>(15,948,537)</b>	18	
					0		
					0		
299,939	17,000	(1,154,629)	0	2,520,000	(5,893,918)	19	
5,697,412	630,858	3,321,926	126,701	24,219,353	265,775,098	20	
0	0	0	0	0	0	21	
<b>5,997,350</b>	<b>647,858</b>	<b>2,167,297</b>	<b>126,701</b>	<b>26,739,353</b>	<b>259,881,180</b>	22	

**San Mateo County Community College District**  
**2006-2007**  
**Second Quarter Actuals - All Funds**



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

**Revenue**

1	Federal Revenue	24	1,376,881	10,629	0	0
2	State Revenue	19,233,394	3,620,058	235,424	830,943	0
3	Local Revenue	31,127,513	3,948,482	87,562	337,322,652	25,304,699
4	<b>Total Revenue</b>	<b>50,360,931</b>	<b>8,945,420</b>	<b>333,616</b>	<b>338,153,595</b>	<b>25,304,699</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	22,188,465	1,706,682	79,639	47,472	0
7	Classified Salaries	10,832,791	3,478,702	238,033	493,564	0
8	Employee Benefits	10,593,320	1,278,131	108,966	157,464	0
9	Materials & Supplies	1,044,611	799,415	28,728	1,638,183	0
10	Operating Expenses	3,819,622	2,097,564	1,065	4,734,630	400
11	Capital Outlay	130,851	242,953	0	27,406,301	0
12	<b>Total Expenses</b>	<b>48,609,660</b>	<b>9,603,446</b>	<b>456,431</b>	<b>34,477,614</b>	<b>400</b>

**Transfers & Other**

13	Transfers In	\$45,000	9,898	108,966	5,800,000	0
14	Other Sources	11,553	0	0	25,000	0
15	Transfers out	(1,940,967)	(74,056)	0	(5,845,000)	0
16	Contingency	0	0	0	0	0
17	Other Out Go	(6,341)	(313,621)	0	0	(5,101,657)
18	<b>Total Transfers/Other</b>	<b>(1,890,755)</b>	<b>(377,779)</b>	<b>108,966</b>	<b>(20,000)</b>	<b>(5,101,657)</b>

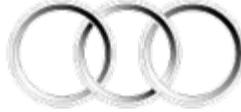
**Fund Balance**

19	Net Change in Fund Balance	(139,484)	(1,035,805)	(13,849)	303,655,981	20,202,642
20	Beginning Balance, 7/1/06	9,879,705	2,016,772	272,565	213,940,712	5,669,094
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/07</b>	<b>9,740,221</b>	<b>980,967</b>	<b>258,716</b>	<b>517,596,693</b>	<b>25,871,736</b>

**San Mateo County Community College District  
2006-07  
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	2,450,169	0	3,837,703	1	
0	0	0	267,186	0	24,187,005	2	
3,835,108	86,718	0	165,662	261,684	402,140,080	3	
<b>3,835,108</b>	<b>86,718</b>	<b>0</b>	<b>2,883,017</b>	<b>261,684</b>	<b>430,164,788</b>	4	
					0		
					0		
2,683,268	0	0	0	0	2,683,268	5	
0	0	0	0	0	24,022,258	6	
669,183	0	19,407	0	0	15,731,680	7	
185,125	0	5,898	0	0	12,328,904	8	
15,556	0	0	0	0	3,526,493	9	
307,804	85,262	301,222	0	0	11,347,568	10	
0	0	0	0	0	27,780,105	11	
<b>3,860,936</b>	<b>85,262</b>	<b>326,527</b>	<b>0</b>	<b>0</b>	<b>97,420,276</b>	12	
0	0	332,000	64,158	1,500,000	7,860,023	13	
0	0	876,371	0	0	912,924	14	
					0		
0	0	0	0	0	(7,860,023)	15	
0	0	0	0	0	0	16	
(33,780)	(3,284)	0	(2,818,451)	0	(8,277,134)	17	
<b>(33,780)</b>	<b>(3,284)</b>	<b>1,208,371</b>	<b>(2,754,293)</b>	<b>1,500,000</b>	<b>(7,364,211)</b>	18	
(59,608)	(1,828)	881,844	128,724	1,761,684	325,380,301	19	
5,697,412	630,858	3,321,926	126,701	24,219,353	265,775,098	20	
0	0	0	0	0	0	21	
<b>5,637,804</b>	<b>629,030</b>	<b>4,203,770</b>	<b>255,425</b>	<b>25,981,037</b>	<b>591,155,399</b>	22	

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District**  
**2006-2007 Mid-Year Report**  
**Unrestricted General Fund (Fund 1) - Cañada College**



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-2007 Adoption Budget	2006-2007 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	1,059,914	1,466,641	1,502,439	1,766,545	1,766,545	1,276,207	72%	3
<b>4 Total Revenue</b>	<b>\$1,059,914</b>	<b>\$1,466,641</b>	<b>\$1,502,439</b>	<b>\$1,766,545</b>	<b>\$1,766,545</b>	<b>\$1,276,207</b>	<b>72%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$3,388,396	\$3,613,476	\$4,012,828	\$8,197,516	\$9,155,458	\$4,309,996	47%	5
6 Classified Salaries	1,001,782	1,077,073	1,191,860	2,966,037	3,002,578	1,489,629	50%	6
7 Employee Benefits	931,653	1,007,719	1,135,023	2,677,227	2,713,489	1,261,186	46%	7
8 Materials & Supplies	100,271	86,572	82,522	327,750	348,787	100,603	29%	8
9 Operating Expenses	186,465	233,315	232,127	641,024	760,080	238,420	31%	9
10 Capital Outlay	21,079	19,977	536	831	831	0	0%	10
<b>11 Total Expenses</b>	<b>\$5,629,646</b>	<b>\$6,038,133</b>	<b>\$6,654,897</b>	<b>\$14,810,385</b>	<b>\$15,981,223</b>	<b>\$7,399,834</b>	<b>46%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	1,962	20	0	0	0	0%	13
14 Transfers out	(7,696)	0	0	(910)	(10,414)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	(351)	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$7,696)</b>	<b>\$1,611</b>	<b>\$20</b>	<b>(\$910)</b>	<b>(\$10,414)</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$4,577,428)	(\$4,569,881)	(\$5,152,438)	(\$13,044,750)	(\$14,225,092)	(\$6,123,627)		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>(\$4,577,428)</b>	<b>(\$4,569,881)</b>	<b>(\$5,152,438)</b>	<b>(\$13,044,750)</b>	<b>(\$14,225,092)</b>	<b>(\$6,123,627)</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**  
**2006-2007 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - College of San Mateo***



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-2007 Adoption Budget	2006-2007 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$24	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,498,851	3,865,885	3,853,327	4,109,208	4,109,208	3,416,342	83%	3
<b>4 Total Revenue</b>	<b>\$3,865,885</b>	<b>\$3,865,885</b>	<b>\$3,853,327</b>	<b>\$4,109,208</b>	<b>\$4,109,208</b>	<b>\$3,416,366</b>	<b>83%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$8,628,310	\$8,771,100	\$9,196,110	\$18,170,794	\$20,084,138	\$10,333,687	51%	5
6 Classified Salaries	2,577,708	2,437,533	2,476,894	\$6,008,084	\$6,016,510	2,856,946	47%	6
7 Employee Benefits	2,350,399	2,407,700	2,601,056	\$5,646,096	\$5,753,128	2,839,374	49%	7
8 Materials & Supplies	71,415	132,381	166,489	\$415,691	\$416,863	167,995	40%	8
9 Operating Expenses	368,058	466,197	530,304	\$1,664,842	\$1,689,378	425,921	25%	9
10 Capital Outlay	15,334	25,418	10,104	\$17,399	\$16,399	11,426	70%	10
<b>11 Total Expenses</b>	<b>\$14,011,224</b>	<b>\$14,240,329</b>	<b>\$14,980,957</b>	<b>\$31,922,906</b>	<b>\$33,976,416</b>	<b>\$16,635,349</b>	<b>49%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$5,571	\$0	\$0	\$0	0%	12
13 Other Sources	0	497	48,432	0	4,302	4,302	100%	13
14 Transfers out	0	0	0	(218,503)	(218,503)	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>\$497</b>	<b>\$54,003</b>	<b>(\$218,503)</b>	<b>(\$214,201)</b>	<b>\$4,302</b>	<b>-2%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$10,145,339)	(\$10,373,947)	(\$11,073,627)	(\$28,032,201)	(\$30,081,409)	(\$13,214,681)		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>(\$10,145,339)</b>	<b>(\$10,373,947)</b>	<b>(\$11,073,627)</b>	<b>(\$28,032,201)</b>	<b>(\$30,081,409)</b>	<b>(\$13,214,681)</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**  
**2006-2007 Mid-Year Report**  
**Unrestricted General Fund (Fund 1) - Skyline College**

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-2007 Adoption Budget	2006-2007 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	2,338,043	2,738,986	2,726,873	2,946,980	2,946,980	2,499,473	85%	3
<b>4 Total Revenue</b>	<b>\$2,338,043</b>	<b>\$2,738,986</b>	<b>\$2,726,873</b>	<b>\$2,946,980</b>	<b>\$2,946,980</b>	<b>\$2,499,473</b>	<b>85%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$6,085,824	\$6,317,221	\$6,816,622	\$12,472,670	\$13,466,000	\$7,351,605	55%	5
6 Classified Salaries	1,892,718	1,807,178	1,885,177	4,585,108	4,584,568	2,204,116	48%	6
7 Employee Benefits	1,681,471	1,738,958	1,913,461	3,906,888	3,982,356	2,027,078	51%	7
8 Materials & Supplies	135,778	186,618	173,881	365,445	367,644	199,172	54%	8
9 Operating Expenses	266,848	333,868	377,290	1,132,659	1,141,339	438,279	38%	9
10 Capital Outlay	13,003	90,261	2,109	92,808	100,494	32,914	33%	10
<b>11 Total Expenses</b>	<b>\$10,075,642</b>	<b>\$10,474,104</b>	<b>\$11,168,539</b>	<b>\$22,555,578</b>	<b>\$23,642,401</b>	<b>\$12,253,164</b>	<b>52%</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	927	0%	13
14 Transfers out	0	0	(6,000)	(121,880)	(121,880)	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>(\$6,000)</b>	<b>(\$121,880)</b>	<b>(\$121,880)</b>	<b>\$927</b>	<b>-1%</b>	<b>17</b>
<b>Fund Balance</b>								
Net Change in								
18 Fund Balance	(\$7,737,599)	(\$7,735,117)	(\$8,447,665)	(\$19,730,478)	(\$20,817,301)	(\$9,752,764)		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>Net Fund Balance,</b>								
<b>21 Dec. 31</b>	<b>(\$7,737,599)</b>	<b>(\$7,735,117)</b>	<b>(\$8,447,665)</b>	<b>(\$19,730,478)</b>	<b>(\$20,817,301)</b>	<b>(\$9,752,764)</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**  
**2006-2007 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - District Office***

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-2007 Adoption Budget	2006-2007 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	8,530	0	0	0	0%	2
3 Local Revenue	2,314	54,737	58,557	0	0	(357,419)	0%	3
<b>4 Total Revenue</b>	<b>\$54,737</b>	<b>\$54,737</b>	<b>\$67,087</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$357,419)</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$155,448	\$158,295	\$168,942	\$366,776	\$355,776	\$124,765	35%	5
6 Classified Salaries	3,660,789	3,729,809	3,977,495	8,805,367	8,803,867	4,033,189	46%	6
7 Employee Benefits	1,242,180	1,284,460	1,402,193	3,198,577	3,198,577	1,364,051	43%	7
8 Materials & Supplies	233,504	254,060	364,632	550,762	855,850	550,509	64%	8
9 Operating Expenses	438,815	439,783	370,478	1,052,338	1,096,395	348,047	32%	9
10 Capital Outlay	7,995	101,558	64,474	119,043	115,251	59,790	52%	10
<b>11 Total Expenses</b>	<b>\$5,738,730</b>	<b>\$5,967,966</b>	<b>\$6,348,214</b>	<b>\$14,092,863</b>	<b>\$14,425,716</b>	<b>\$6,480,351</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	3,100	0	0	40	0	0%	13
14 Transfers out	0	0	0	(196,472)	(196,472)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	(6,341)	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$3,100</b>	<b>\$0</b>	<b>(\$196,472)</b>	<b>(\$196,432)</b>	<b>(\$6,341)</b>	<b>3%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$5,683,993)	(\$5,910,129)	(\$6,281,127)	(\$14,289,334)	(\$14,622,147)	(\$6,844,111)		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>(\$5,683,993)</b>	<b>(\$5,910,129)</b>	<b>(\$6,281,127)</b>	<b>(\$14,289,334)</b>	<b>(\$14,622,147)</b>	<b>(\$6,844,111)</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**  
**2006-2007 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-2007 Adoption Budget	2006-2007 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	2,860,499	3,245,332	11,568,360	38,395,173	38,395,173	19,233,394	50%	2
3 Local Revenue	45,042,133	37,459,094	21,003,584	56,499,834	56,567,534	24,292,910	43%	3
4 <b>Total Revenue</b>	<b>\$47,902,632</b>	<b>\$40,704,426</b>	<b>\$32,571,944</b>	<b>\$94,895,007</b>	<b>\$94,962,707</b>	<b>\$43,526,304</b>	<b>46%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$39,001	\$27,023	\$89,657	\$4,833,179	\$2,211,136	\$68,412	3%	5
6 Classified Salaries	185,921	77,962	234,968	653,235	425,120	248,911	59%	6
7 Employee Benefits	2,934,799	3,178,549	3,071,410	7,141,875	6,922,725	3,101,631	45%	7
8 Materials & Supplies	2,300	14,939	12,871	1,875,028	1,065,848	26,332	2%	8
9 Operating Expenses	2,075,149	2,379,443	2,189,989	8,632,218	7,962,792	2,368,955	30%	9
10 Capital Outlay	126,525	9,120	15,299	89,964	106,931	26,721	25%	10
11 <b>Total Expenses</b>	<b>\$5,363,696</b>	<b>\$5,687,036</b>	<b>\$5,614,194</b>	<b>\$23,225,499</b>	<b>\$18,694,552</b>	<b>\$5,840,962</b>	<b>31%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$45,000	\$45,000	0%	12
13 Other Sources	0	0	1,780	0	5,539	6,324	114%	13
14 Transfers out	(1,860,000)	(1,866,697)	0	(2,388,351)	(2,388,351)	(1,940,967)	81%	14
15 Contingency	0	0	0	23,277	23,277	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$1,860,000)</b>	<b>(\$1,866,697)</b>	<b>\$1,780</b>	<b>(\$2,365,074)</b>	<b>(\$2,314,535)</b>	<b>(\$1,889,643)</b>	<b>82%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$40,678,936	\$33,150,693	\$26,959,530	\$69,304,434	\$73,953,620	\$35,795,699		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>\$40,678,936</b>	<b>\$33,150,693</b>	<b>\$26,959,530</b>	<b>\$69,304,434</b>	<b>\$73,953,620</b>	<b>\$35,795,699</b>		21

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

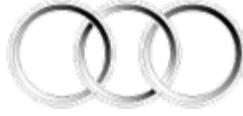
**San Mateo County Community College District**  
**2006-2007 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Total District***



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-2007 Adoption Budget	2006-2007 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$24	0%	1
2 State Revenue	2,860,499	3,245,332	11,576,890	38,395,173	38,395,173	19,233,394	50%	2
3 Local Revenue	51,941,256	45,585,343	29,144,780	65,322,567	65,390,267	31,127,513	48%	3
<b>4 Total Revenue</b>	<b>\$54,801,755</b>	<b>\$48,830,675</b>	<b>\$40,721,670</b>	<b>\$103,717,740</b>	<b>\$103,785,440</b>	<b>\$50,360,931</b>	<b>49%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$18,296,978	\$18,887,116	\$20,284,159	\$44,040,935	\$45,272,508	\$22,188,465	49%	5
6 Classified Salaries	9,318,918	9,129,555	9,766,394	\$23,017,831	\$22,832,643	10,832,791	47%	6
7 Employee Benefits	9,140,502	9,617,387	10,123,143	\$22,570,663	\$22,570,275	10,593,320	47%	7
8 Materials & Supplies	543,269	674,571	800,394	\$3,534,676	\$3,054,992	1,044,611	34%	8
9 Operating Expenses	3,335,335	3,852,606	3,700,189	\$13,123,081	\$12,649,984	3,819,622	30%	9
10 Capital Outlay	183,937	246,333	92,522	\$320,045	\$339,906	130,851	38%	10
<b>11 Total Expenses</b>	<b>\$40,818,939</b>	<b>\$42,407,568</b>	<b>\$44,766,800</b>	<b>\$106,607,231</b>	<b>\$106,720,308</b>	<b>\$48,609,660</b>	<b>46%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$5,571	\$0	\$45,000	\$45,000	100%	12
13 Other Sources	0	5,560	50,232	0	9,881	11,553	117%	13
14 Transfers out	(1,867,696)	(1,866,697)	(6,000)	(2,926,116)	(2,935,620)	(1,940,967)	66%	14
15 Contingency	0	0	0	23,277	23,277	0	0%	15
16 Other Out Go	0	(351)	0	0	0	(6,341)	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,867,696)</b>	<b>(\$1,861,488)</b>	<b>\$49,803</b>	<b>(\$2,902,839)</b>	<b>(\$2,857,462)</b>	<b>(\$1,890,755)</b>	<b>66%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$12,115,120	\$4,561,619	(\$3,995,327)	(\$5,792,329)	(\$5,792,329)	(\$139,484)		18
19 Beginning Balance, July 1	9,632,469	9,947,691	9,927,385	9,879,705	9,879,705	9,879,705		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$21,747,589</b>	<b>\$14,509,310</b>	<b>\$5,932,058</b>	<b>\$4,087,376</b>	<b>\$4,087,376</b>	<b>\$9,740,221</b>		<b>21</b>

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Internal Service Fund (Fund 2)

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

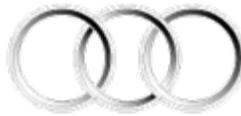
*An amount is transferred into this fund each year from the Unrestricted General Fund in anticipation of estimated losses. This is a reserve for current and future losses; it may or may not be depleted during the year.*

**San Mateo County Community College District  
2006-2007 Mid-Year Budget**

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



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-2007 Adoption Budget	2006-2007 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	3,871	3,729	1,258	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$3,871</b>	<b>\$3,729</b>	<b>\$1,258</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	0	0	38,968	38,968	19,407	50%	6
7 Employee Benefits	0	0	0	12,833	12,833	5,898	46%	7
8 Materials & Supplies	0	0	0	10,000	10,000	0	0%	8
9 Operating Expenses	16,318	11,854	2,179	2,805,000	2,805,000	301,222	11%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$16,318</b>	<b>\$11,854</b>	<b>\$2,179</b>	<b>\$2,866,801</b>	<b>\$2,866,801</b>	<b>\$326,527</b>	<b>11%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$60,000	\$60,000	\$0	\$1,712,000	\$1,712,000	\$332,000	19%	12
13 Other Sources	0	0	0	0	0	876,371	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>\$0</b>	<b>\$1,712,000</b>	<b>\$1,712,000</b>	<b>\$1,208,371</b>	<b>71%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$47,553	\$51,875	(\$920)	(\$1,154,801)	(\$1,154,801)	\$881,844		18
19 Beginning Balance, July 1	383,153	488,061	528,892	3,321,926	3,321,926	3,321,926		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$430,706</b>	<b>\$539,936</b>	<b>\$527,972</b>	<b>\$2,167,125</b>	<b>\$2,167,125</b>	<b>\$4,203,770</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**.*

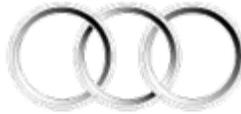
*The **Bond Interest Redemption Fund** is used only to record transactions related to the receipt and expenditure of the general obligation bond.*

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

**San Mateo County Community College District**  
**2006-2007 Mid-Year Budget**  
**Internal Service - Debt Service Fund (Fund 25) - Total District**



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-2007 Adoption Budget	2006-2007 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	61	0	0	0	0	0%	2
3 Local Revenue	44,770,221	3,215,977	43,219	10,359,144	10,359,144	25,304,699	244%	3
<b>4 Total Revenue</b>	<b>\$44,770,221</b>	<b>\$3,216,038</b>	<b>\$43,219</b>	<b>\$10,359,144</b>	<b>\$10,359,144</b>	<b>\$25,304,699</b>	<b>244%</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	681,389	0	0	0	0	400	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$681,389</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$400</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$258,641	0	\$0	\$0	\$0	0%	12
13 Other Sources	0	72,947	\$105,891	0	0	0	0%	13
14 Transfers out	(26,787,806)	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(8,405,827)	(515,790)	(481,338)	(9,933,018)	(9,933,018)	(5,101,657)	51%	16
<b>17 Total Transfers/Other</b>	<b>(\$35,193,633)</b>	<b>(\$184,202)</b>	<b>(\$375,447)</b>	<b>(\$9,933,018)</b>	<b>(\$9,933,018)</b>	<b>(\$5,101,657)</b>	<b>51%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$8,895,199	\$3,031,836	(\$332,228)	\$426,126	\$426,126	\$20,202,642		18
19 Beginning Balance, July 1	0	8,895,199	10,019,899	5,669,094	5,669,094	5,669,094		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$8,895,199</b>	<b>\$11,927,035</b>	<b>\$9,687,671</b>	<b>\$6,095,220</b>	<b>\$6,095,220</b>	<b>\$25,871,736</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**

**2006-07 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS  
July 1, 2006 - December 31, 2006**

<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 Consortium - Yosemite CCD	Federal		12,500			12,500
30071	VTEA 1B Regional Consortium	Federal		5,000			5,000
31002	Disabled Students Prog & Services	State	58,238	16,223	41,564		116,025
31003	Extended Opportunity Prog & Services	State	47,080	26,006	31,269		104,355
31004	EOP&S/Coop Agencies Resources for Ed	State	(94)	1,255	(165)		996
31009	Matriculation	State	159,308	99,972	101,132		360,412
31012	Foster Care Education Program	State		8,332			8,332
31013	Foster Care Regional Coordinator	State		6,000			6,000
31031	CalWORKs	State		22,463			22,463
31035	Econ Dev - Center for Int'l Trade Dev	State			102,500		102,500
31054	Statewide Leadership Multimedia	State	15,000				15,000
31065	Redwood City SD - English Tutoring	State		(170)			(170)
31080	Sequoia UHSD - English Tutoring	State		4,192			4,192
31092	IDRC Insurance Instructor Training	State	244,995				244,995
31093	IDRC Judicial Career Training	State	306,794				306,794
31094	IDRC International Logistics Training	State			292,313		292,313
31095	JDIT Calibration Technician Training	State	285,716				285,716
31096	IDRC West Valley-Mission CCD	State	46,070				46,070
31097	Garfield School - English Tutoring	State		7,000			7,000
32003	Public Broadcasting-CSG-TV	Local	42,038				42,038
32004	Public Broadcasting-CSG-FM	Local	1,951				1,951
32005	Public Broadcasting-Interconnect	Local	804				804
32015	SM Co JPA/Genentech Science	Local		4,000			4,000
32049	SMCCC Fdtn-Jump Start	Local			1,845		1,845
32066	Kaiser Foundation - CSM Nursing Lab	Local	9,640				9,640
35001	Miscellaneous Donations	Local	6,606	9,742	14,175	35,099	65,622
35005	Toyota T-Ten	Local			5,187		5,187
35041	Center for Int'l Trade Match	Local			55,364		55,364
37011	MANEX-United Airlines Contract Ed	Local	7,360			640	8,000
38001	Corp/Continuing Ed Indirect	Local				431	431
38163	Terra Firma Diversion Contract Ed	Local	6,745				6,745
<b>Total 2006-2007 Fund 3 Budget Revenue Adjustments</b>			<b><u>1,238,251</u></b>	<b><u>222,515</u></b>	<b><u>645,184</u></b>	<b><u>36,169</u></b>	<b><u>2,142,118</u></b>



**San Mateo County Community College District**  
**2006-2007 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Cañada College**

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$363,247	\$401,425	\$667,117	\$818,903	\$831,403	\$383,401	46%	1
2 State Revenue	1,007,332	798,894	928,026	2,428,658	2,621,672	994,022	38%	2
3 Local Revenue	564,207	623,720	551,444	1,062,213	1,074,213	483,922	45%	3
<b>4 Total Revenue</b>	<b>\$1,934,785</b>	<b>\$1,824,039</b>	<b>\$2,146,587</b>	<b>\$4,309,773</b>	<b>\$4,527,288</b>	<b>\$1,861,345</b>	<b>41%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$386,617	\$478,417	\$493,874	\$993,872	\$1,083,030	\$492,838	46%	5
6 Classified Salaries	468,112	640,300	632,304	1,262,107	1,323,562	557,048	42%	6
7 Employee Benefits	190,264	241,320	254,896	462,189	463,113	215,008	46%	7
8 Materials & Supplies	34,153	65,053	250,678	642,053	863,605	186,827	22%	8
9 Operating Expenses	124,323	144,464	178,793	380,978	586,858	117,668	20%	9
10 Capital Outlay	21,512	179,442	48,646	108,869	212,960	10,876	5%	10
<b>11 Total Expenses</b>	<b>\$1,224,982</b>	<b>\$1,748,996</b>	<b>\$1,859,190</b>	<b>\$3,850,069</b>	<b>\$4,533,128</b>	<b>\$1,580,266</b>	<b>35%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$1,696	\$0	\$0	\$103,066	\$108,066	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(6,111)	(6,671)	(9,065)	0	(36,164)	(36,164)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(183,212)	(147,696)	(173,579)	(424,890)	(365,033)	(137,593)	38%	16
<b>17 Total Transfers/Other</b>	<b>(\$187,627)</b>	<b>(\$154,367)</b>	<b>(\$182,644)</b>	<b>(\$321,823)</b>	<b>(\$293,130)</b>	<b>(\$173,756)</b>	<b>59%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$522,176	(\$79,325)	\$104,753	\$137,881	(\$298,971)	\$107,323		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>\$522,176</b>	<b>(\$79,325)</b>	<b>\$104,753</b>	<b>\$137,881</b>	<b>(\$298,971)</b>	<b>\$107,323</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**  
**2006-2007 Mid-Year Report**  
***Restricted General Fund (Fund 3) - College of San Mateo***



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$74,281	(\$169,723)	\$355,195	\$722,041	\$722,041	\$409,837	57%	1
2 State Revenue	1,077,105	745,607	1,318,714	3,104,198	4,274,665	1,431,771	33%	2
3 Local Revenue	2,823,502	2,856,604	2,634,199	8,105,012	8,172,795	2,698,020	33%	3
<b>4 Total Revenue</b>	<b>\$3,974,888</b>	<b>\$3,432,488</b>	<b>\$4,308,109</b>	<b>\$11,931,250</b>	<b>\$13,169,501</b>	<b>\$4,539,628</b>	<b>34%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$443,851	\$507,638	\$524,143	\$1,212,899	\$1,457,854	\$558,446	38%	5
6 Classified Salaries	1,406,573	1,551,796	1,698,146	3,976,980	4,023,125	1,862,031	46%	6
7 Employee Benefits	492,789	566,012	609,670	1,402,363	1,442,289	637,100	44%	7
8 Materials & Supplies	282,206	319,622	357,978	1,770,667	1,883,261	484,551	26%	8
9 Operating Expenses	1,508,943	1,558,873	1,430,743	3,051,146	4,148,938	1,693,649	41%	9
10 Capital Outlay	38,333	123,873	3,076	411,214	981,689	222,514	23%	10
<b>11 Total Expenses</b>	<b>\$4,172,696</b>	<b>\$4,627,815</b>	<b>\$4,623,756</b>	<b>\$11,825,271</b>	<b>\$13,937,157</b>	<b>\$5,458,291</b>	<b>39%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$409,745	\$409,745	\$0	0%	12
13 Other Sources	0	11,100	0	0	0	0	0%	13
14 Transfers out	(10,376)	0	(2,001)	0	(51,661)	(22,100)	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(95,255)	(67,586)	(88,793)	(249,723)	(227,623)	(83,402)	37%	16
<b>17 Total Transfers/Other</b>	<b>(\$105,631)</b>	<b>(\$56,486)</b>	<b>(\$90,795)</b>	<b>\$160,022</b>	<b>\$130,461</b>	<b>(\$105,502)</b>	<b>-81%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$303,438)	(\$1,251,813)	(\$406,442)	\$266,001	(\$637,195)	(\$1,024,165)		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>(\$303,438)</b>	<b>(\$1,251,813)</b>	<b>(\$406,442)</b>	<b>\$266,001</b>	<b>(\$637,195)</b>	<b>(\$1,024,165)</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**  
**2006-2007 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Skyline College**



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$404,934	\$150,688	\$542,780	\$1,249,471	\$1,249,471	\$577,968	46%	1
2 State Revenue	886,471	566,257	1,118,873	2,515,861	3,089,649	1,141,739	37%	2
3 Local Revenue	537,893	632,385	541,388	907,172	978,568	597,150	61%	3
<b>4 Total Revenue</b>	<b>\$1,829,298</b>	<b>\$1,349,330</b>	<b>\$2,203,041</b>	<b>\$4,672,504</b>	<b>\$5,317,688</b>	<b>\$2,316,857</b>	<b>44%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$571,896	\$522,368	\$584,313	\$1,247,148	\$1,297,642	\$642,843	50%	5
6 Classified Salaries	579,682	740,453	824,925	1,664,610	1,815,231	824,760	45%	6
7 Employee Benefits	255,631	311,153	342,808	731,149	763,738	346,709	45%	7
8 Materials & Supplies	79,170	52,623	123,523	540,048	798,067	89,932	11%	8
9 Operating Expenses	120,643	71,756	156,560	358,825	890,354	161,869	18%	9
10 Capital Outlay	33,634	50,001	16,265	6,126	330,288	9,563	3%	10
<b>11 Total Expenses</b>	<b>\$1,640,657</b>	<b>\$1,748,353</b>	<b>\$2,048,393</b>	<b>\$4,547,907</b>	<b>\$5,895,320</b>	<b>\$2,075,675</b>	<b>35%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$286,930	\$286,930	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(23,419)	(3,135)	0	0	(4,392)	(15,792)	360%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(114,284)	(113,533)	(86,185)	(247,564)	(258,356)	(92,626)	36%	16
<b>17 Total Transfers/Other</b>	<b>(\$137,703)</b>	<b>(\$116,668)</b>	<b>(\$86,185)</b>	<b>\$39,366</b>	<b>\$24,182</b>	<b>(\$108,418)</b>	<b>-448%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$50,939	(\$515,691)	\$68,463	\$163,963	(\$553,450)	\$132,764		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>\$50,939</b>	<b>(\$515,691)</b>	<b>\$68,463</b>	<b>\$163,963</b>	<b>(\$553,450)</b>	<b>\$132,764</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**  
**2006-2007 Mid-Year Report**  
***Restricted General Fund (Fund 3) - District Office***

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$155,246	\$310,400	\$0	\$7,747	\$7,747	\$5,674	73%	1
2 State Revenue	2,228,307	2,888,241	39,702	3,393,129	3,393,769	52,526	2%	2
3 Local Revenue	1,784,559	1,432,418	115,765	1,383,295	1,383,726	169,390	12%	3
4 <b>Total Revenue</b>	<b>\$4,168,112</b>	<b>\$4,631,059</b>	<b>\$155,467</b>	<b>\$4,784,171</b>	<b>\$4,785,241</b>	<b>\$227,591</b>	<b>5%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$1,073	\$473,184	\$23,184	\$12,555	54%	5
6 Classified Salaries	155,864	211,541	220,501	494,378	494,378	234,863	48%	6
7 Employee Benefits	44,017	71,482	78,302	217,907	167,907	79,314	47%	7
8 Materials & Supplies	22,092	16,926	60,817	1,500,630	1,527,159	38,104	2%	8
9 Operating Expenses	54,583	113,848	56,913	848,344	822,639	124,378	15%	9
10 Capital Outlay	101,914	490,839	0	1,817,573	294,817	0	0%	10
11 <b>Total Expenses</b>	<b>\$378,471</b>	<b>\$904,636</b>	<b>\$417,607</b>	<b>\$5,352,016</b>	<b>\$3,330,084</b>	<b>\$489,215</b>	<b>15%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	55,586	9,806	11,066	\$0	\$35,099	9,898	28%	12
13 Other Sources	\$0	\$15,773	\$0	0	0	0	0%	13
14 Transfers out	(35,000)	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	(640)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$20,586</b>	<b>\$25,579</b>	<b>\$11,066</b>	<b>\$0</b>	<b>\$34,459</b>	<b>\$9,898</b>	<b>29%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$3,810,227	\$3,752,001	(\$251,073)	(\$567,845)	\$1,489,616	(\$251,726)		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>\$3,810,227</b>	<b>\$3,752,001</b>	<b>(\$251,073)</b>	<b>(\$567,845)</b>	<b>\$1,489,616</b>	<b>(\$251,726)</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.*

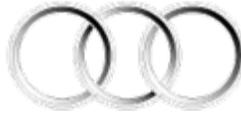
**San Mateo County Community College District**  
**2006-2007 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Total District**



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$997,708	\$692,790	\$1,565,093	\$2,798,162	\$2,810,662	\$1,376,881	49%	1
2 State Revenue	5,199,215	4,998,999	3,405,316	11,441,845	13,379,754	3,620,058	27%	2
3 Local Revenue	5,710,161	5,545,126	3,842,796	11,457,691	11,609,301	3,948,482	34%	3
<b>4 Total Revenue</b>	<b>\$11,907,084</b>	<b>\$11,236,915</b>	<b>\$8,813,205</b>	<b>\$25,697,698</b>	<b>\$27,799,717</b>	<b>\$8,945,420</b>	<b>32%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$1,402,365	\$1,508,423	\$1,603,403	\$3,927,104	\$3,861,710	\$1,706,682	44%	5
6 Classified Salaries	2,610,231	3,144,090	3,375,875	7,398,076	7,656,296	3,478,702	45%	6
7 Employee Benefits	982,701	1,189,967	1,285,676	2,813,609	2,837,047	1,278,131	45%	7
8 Materials & Supplies	417,621	454,224	792,995	4,453,398	5,072,092	799,415	16%	8
9 Operating Expenses	1,808,493	1,888,941	1,823,009	4,639,293	6,448,789	2,097,564	33%	9
10 Capital Outlay	195,394	844,155	67,987	2,343,783	1,819,755	242,953	13%	10
<b>11 Total Expenses</b>	<b>\$7,416,806</b>	<b>\$9,029,800</b>	<b>\$8,948,946</b>	<b>\$25,575,262</b>	<b>\$27,695,689</b>	<b>\$9,603,446</b>	<b>35%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$57,282	\$9,806	\$11,066	\$799,741	\$839,840	\$9,898	1%	12
13 Other Sources	0	26,873	0	0	0	0	0%	13
14 Transfers out	(74,906)	(9,806)	(11,066)	0	(92,217)	(74,056)	80%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(392,751)	(328,815)	(348,557)	(922,177)	(851,652)	(313,621)	37%	16
<b>17 Total Transfers/Other</b>	<b>(\$410,375)</b>	<b>(\$301,942)</b>	<b>(\$348,557)</b>	<b>(\$122,435)</b>	<b>(\$104,028)</b>	<b>(\$377,779)</b>	<b>363%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$4,079,903	\$1,905,173	(\$484,298)	\$0	\$0	(\$1,035,805)		18
19 Beginning Balance, July 1	758,916	599,466	(32,392)	2,016,772	2,016,772	2,016,772		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$4,838,819</b>	<b>\$2,504,639</b>	<b>(\$516,690)</b>	<b>\$2,016,772</b>	<b>\$2,016,772</b>	<b>\$980,967</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.*

**2006-07 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2006**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2006-07 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CAÑADA	Haz Asbestos Removal	41314	123,800.00	0.00	0.00	0.00	0.00
CAÑADA	Library & Student Resource Ctr (Bldg 9)	41315	8,114,041.40	8,114,041.40	6,896,660.14	1,217,381.26	0.00
CAÑADA	CAN Facilities Maintenance Center	41316	0.00	36,000.00	0.00	0.00	36,000.00
CAÑADA	Science Lab Upgrade	44329	15,737.20	15,737.20	0.00	0.00	15,737.20
CAÑADA	Facilities Maint Ctr	44335	104,466.42	0.00	0.00	0.00	0.00
CAÑADA	Arts Project	44343	8,500.00	8,500.00	0.00	0.00	8,500.00
CAÑADA	CAN Bldg 13	47301	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00
CAÑADA	CAN Bldg 16/17/18	47302	817,736.00	4,720,131.00	119,980.75	222,663.41	4,377,486.84
CAÑADA	CAN FMC	47303	0.00	1,479,426.00	0.00	0.00	1,479,426.00
CAÑADA	CAN Bldg 3 Modernization	47309	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Gateways, Circulation & Parking	47312	0.00	0.00	0.00	0.00	0.00
CAÑADA	Bookstore Project	48300	100,000.00	100,000.00	15,960.69	32,024.31	52,015.00
CAÑADA	CAN Bldg 6	49302	529.42	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldg 9	49303	6,509,248.70	6,509,248.70	62,141.74	4,734,564.43	1,712,542.53
CAÑADA	CAN Space Programming	49304	60,913.65	60,913.65	6,371.44	19,712.10	34,830.11
CAÑADA	CAN Exterior Improvements	49305	4,510.11	14,922.16	4,950.00	0.00	9,972.16
CAÑADA	CAN Swing Space	49306	1,653,297.40	153,297.40	0.00	0.00	153,297.40
CAÑADA	CAN Utility Infrastructure Upgrade	49308	69,859.63	91,724.15	29,434.75	28,262.13	34,027.27
CAÑADA	CAN Bldg 13	49309	328.49	2,600.00	0.00	2,600.00	0.00
CAÑADA	CAN Bldg 5	49310	61,439.22	11,263.18	11,263.18	0.00	0.00
CAÑADA	CAN Fire/Life Safety	49311	45,071.43	45,071.43	45,459.28	0.00	(387.85)
CAÑADA	CAN Bldg 2	49312	492,372.50	1,153,472.50	139.09	123,536.00	1,029,797.41
CAÑADA	CAN Bldg 22	49313	54,589.98	1,055,023.78	4,444.20	158,254.21	892,325.37
CAÑADA	CAN Wayfinding Signage	49315	341,052.50	341,166.50	5,678.92	3,972.11	331,515.47
CAÑADA	CAN Bldg 1 Gym	49316	161,989.84	10,903.42	1,351.00	9,552.42	0.00
CAÑADA	CAN Landscape Upgrades	49317	3,139,259.72	1,982,151.30	1,264,655.73	579,146.92	138,348.65
CAÑADA	CAN Parking/Sidewalk Upgrades	49318	25,098.83	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 16/17/18	49320	668,876.56	2,000,738.88	725,724.72	1,096,015.74	178,998.42
CAÑADA	CAN Bldg 8	49321	17,942.15	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 3/18	49322	2,454.05	0.00	0.00	0.00	0.00
CAÑADA	CAN ADA Accessibility Plan	49323	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Emerg. Bldg Repairs Allow.	49324	183,453.05	70,369.13	0.00	0.00	70,369.13
CAÑADA	CAN Access Controls	49326	348,652.40	348,652.40	36,115.91	172,036.37	140,500.12
CAÑADA	CAN Classroom Smart	49327	58,547.31	58,547.31	31,008.64	7,618.44	19,920.23
CAÑADA	CAN Construction Management	49328	317,020.00	317,020.00	107,164.00	209,856.00	0.00
CAÑADA	CAN CIP1 Contingency	49329	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 20 and 21	49330	0.00	0.00	0.00	0.00	0.00
CSM	COP Investment	40001	250,361.03	250,361.03	0.00	0.00	250,361.03
CSM	CSM Bldg 6 Removal of ACBM	41410	215,021.00	0.00	0.00	0.00	0.00
CSM	CSM Bldg 10 Hazardous Materials	41413	0.00	530,821.00	1,360.66	101,839.00	427,621.34
CSM	Repair Water System/Fire Pump	43472	0.00	0.00	0.00	0.00	0.00
CSM	Replace Roof Bldg 7	43476	0.00	0.00	0.00	0.00	0.00
CSM	CSM Bldg 19 Roof Repair	43478	3,254.60	3,254.60	3,254.60	0.00	0.00
CSM	Reading for Success	44427	14,512.44	14,512.44	0.00	0.00	14,512.44
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	73,293.93	73,293.93	20,967.58	1,413.99	50,912.36
CSM	Ergonomic office furniture (completion)	44435	77,848.69	77,848.69	0.00	0.00	77,848.69
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	2,594.97	2,594.97	0.00	0.00	2,594.97
CSM	Window blinds for Bldg. 1 & other depts.	44448	18,638.13	18,638.13	4,583.00	0.00	14,055.13
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	3,554.66	3,554.66	0.00	0.00	3,554.66
CSM	Shipping/Receiving Improvements	44451	2,535.12	2,535.12	0.00	0.00	2,535.12
CSM	Technology Improvements	44452	43,925.08	43,925.08	0.00	0.00	43,925.08
CSM	Emergency Preparedness	44453	12,441.43	12,441.43	0.00	0.00	12,441.43
CSM	CSM Bldgs 21-29 Demo	47401	12,389.00	12,389.00	4,179.00	0.00	8,210.00
CSM	CSM Bldg 14 Modernization	47402	0.00	6,513,342.00	0.00	0.00	6,513,342.00
CSM	CSM Bldg 36 Completion	47417	0.00	0.00	0.00	0.00	0.00
CSM	Bookstore Project	48400	1,247,958.40	1,247,958.40	33,135.55	9,359.39	1,205,463.46
CSM	CSM Bldg 18	49401	37,086.96	19,970.96	3,817.09	16,761.74	(607.87)
CSM	CSM Bldg 33	49402	9,383.28	9,383.28	0.00	0.00	9,383.28
CSM	CSM Integrated Science Center	49403	4,777,279.40	4,829,579.40	3,348,938.04	763,252.13	717,389.23
CSM	CSM Regional Public Safety Ctr	49404	42,501.54	45,891.04	0.00	0.00	45,891.04
CSM	CSM Swing Space	49405	685,402.62	681,603.62	127,031.42	5,716.75	548,855.45
CSM	CSM Space Programming	49406	18,867.98	38,867.98	32,478.62	11,656.18	(5,266.82)
CSM	CSM Exterior Walkway Lighting	49407	2,546.94	20,026.94	17,480.00	1,294.43	1,252.51
CSM	CSM Bldgs 25-29	49408	15,000.00	15,000.00	4,222.00	10,380.00	398.00

**2006-07 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2006**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2006-07 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CSM	KCSM Digital Project	49409	1,608,089.50	1,608,089.50	0.60	0.00	1,608,088.90
CSM	CSM Bldg 1/5/6	49410	309,845.85	68,632.08	44,745.51	1,342.73	22,543.84
CSM	CSM Bldg 34	49411	0.00	72,499.55	0.00	2,500.00	69,999.55
CSM	CSM Utility Infrastructure Upgrade	49413	673,944.91	841,436.44	504,309.40	167,101.69	170,025.35
CSM	CSM Bldg 8	49414	162,275.32	155,514.28	72,189.30	53,503.36	29,821.62
CSM	CSM Bldg 14	49415	0.00	2,660.25	2,590.12	0.00	70.13
CSM	CSM Bldg 19	49417	56,873.16	51,795.72	6,950.00	48,445.72	(3,600.00)
CSM	CSM Fire/Life Safety	49418	29,493.90	69,662.19	44,798.75	509.83	24,353.61
CSM	CSM Bldg 7	49419	2,204.00	10,855.50	10,855.50	0.00	0.00
CSM	CSM Bldg 10/11/12	49420	0.00	7,756.25	7,756.25	0.00	0.00
CSM	CSM Bldg 9	49421	2,346,335.05	2,030,593.05	821,581.85	179,197.72	1,029,813.48
CSM	CSM Landscape Upgrades	49423	2,125.00	10,000.00	5,550.00	4,450.00	0.00
CSM	CSM Parking/Sidewalk Upgrades	49424	63,326.40	43,326.80	0.00	0.00	43,326.80
CSM	CSM Bldg 3	49426	7,497.80	20,077.88	10,497.78	7,080.02	2,500.08
CSM	CSM Bldg 16	49427	85,950.41	395,320.37	263,343.09	3,118.81	128,858.47
CSM	CSM ADA Accessibility Plan	49428	705.78	6.12	6.12	0.00	0.00
CSM	CSM Emergency Building Repairs	49429	169,564.11	21,396.42	0.00	0.00	21,396.42
CSM	CSM Bldgs 21-24	49433	64,000.00	64,000.00	6,414.99	4,908.00	52,677.01
CSM	CSM Bldg 21 Cosmetology	49436	173.00	173.00	0.00	0.00	173.00
CSM	CSM Wayfinding	49437	86,450.73	0.00	0.00	0.00	0.00
CSM	CSM Classroom Technology	49438	1,000,000.00	1,000,000.00	162,312.32	112,196.55	725,491.13
CSM	CSM Access Controls	49440	2,172.19	2,172.19	1,023.75	0.00	1,148.44
CSM	CSM Construction Management	49441	481,403.00	481,403.00	162,729.00	318,674.00	0.00
DISTRICTWIDE	General Capital Projects	40000	3,401,900.25	8,876,900.25	0.00	0.00	8,876,900.25
DISTRICTWIDE	College Housing Project	40003	200,000.00	430,000.00	1,500.00	0.00	428,500.00
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009	0.00	25,000.00	1,956.67	0.00	23,043.33
DISTRICTWIDE	College Art	42003	12,645.00	12,645.00	720.00	720.00	11,205.00
DISTRICTWIDE	Redevelopment Program	43001	3,846,029.48	3,546,029.48	1,245.00	3,388.75	3,541,395.73
DISTRICTWIDE	Dist Exterior Waterproofing	43111	7,085.61	7,085.61	0.00	0.00	7,085.61
DISTRICTWIDE	Property Management Study	44001	687,346.92	642,346.92	(108,003.00)	2,324.00	748,025.92
DISTRICTWIDE	District Facilities Projects	44102	803,211.04	1,004,896.28	(113,915.05)	3,389.60	1,115,421.73
DISTRICTWIDE	Dist Funded FCI Contingency	44103	644.99	644.99	0.00	0.00	644.99
DISTRICTWIDE	District Office Improvements	44106	28,117.50	28,117.50	3,856.79	538.62	23,722.09
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2,500,281.67	2,500,281.67	(55,428.60)	0.00	2,555,710.27
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	11,488.20	11,488.20	0.00	0.00	11,488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	1,810.49	1,810.49	2,544.73	0.00	(734.24)
DISTRICTWIDE	DW CIP2 Planning	47001	1,446,950.25	1,446,950.25	1,068,106.96	776,600.44	(397,757.15)
DISTRICTWIDE	DW Legal Services	47002	300,000.00	300,000.00	0.00	484.24	299,515.76
DISTRICTWIDE	DW Energy Efficiency Projects	47004	7,000,000.00	1,500,000.00	539,765.25	26,380.23	933,854.52
DISTRICTWIDE	DW FF&E Showroom	47005	0.00	250,000.00	38,446.98	20,696.33	190,856.69
DISTRICTWIDE	C.O.P. Projects	48001	852,248.33	852,248.33	1,500.00	0.00	850,748.33
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	874,210.13	874,210.13	268,919.18	2,457.69	602,833.26
DISTRICTWIDE	DW Athletic Facilities	48101	209,034.45	509,034.45	286,179.30	42,236.94	180,618.21
DISTRICTWIDE	DW Athletic Facilities, Phase 2	48102	0.00	5,500,000.00	454,935.59	3,699,277.88	1,345,786.53
DISTRICTWIDE	DW Energy Efficiency Projects	49001	1,138,885.69	1,633,885.69	133,592.84	548,733.24	951,559.61
DISTRICTWIDE	DW Signage	49003	0.39	0.39	0.00	0.00	0.39
DISTRICTWIDE	DW Program and Project Management	49004	2,880,468.41	2,880,468.41	951,420.48	1,899,273.24	29,774.69
DISTRICTWIDE	DW Existing Blueprint Conversion	49008	37,967.42	37,967.42	0.00	0.00	37,967.42
DISTRICTWIDE	DW Legal Services	49009	193,256.19	193,256.19	1,224.70	18,255.93	173,775.56
DISTRICTWIDE	DW Environmental Testing & Abatement						
DISTRICTWIDE	Design Services	49013	0.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Teledata Upgrade	49015	1,126,340.68	926,340.68	170,503.08	17,725.41	738,112.19
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	220,270.67	220,270.67	0.00	0.00	220,270.67
DISTRICTWIDE	DW CIP Contingency	49017	1,329,918.36	1,298,318.52	0.00	0.00	1,298,318.52
SKYLINE	Library/Learn Ctn-2nd effects	41211	1,829.36	0.00	0.00	0.00	0.00
SKYLINE	Seismic Retrofit (Bldgs 7/8)	41216	4,638.06	4,638.06	104.05	4,534.01	0.00
SKYLINE	Seismic Retrofit (Bldgs 3)	41217	7,316.14	7,316.14	2,766.50	4,549.49	0.15
SKYLINE	Allied Health (Bldg 7)	41221	74,135.00	193,135.00	193,135.00	0.00	0.00
SKYLINE	SKY Facilities Maintenance Center	41222	0.00	43,000.00	0.00	0.00	43,000.00
SKYLINE	Pacific Heights Project	42202	27,259,670.95	27,259,670.95	0.00	0.00	27,259,670.95
SKYLINE	Reroof Bldg 3	43230	0.00	0.00	0.00	0.00	0.00
SKYLINE	Replace Roof Bldg 9	43232	0.00	0.00	0.00	0.00	0.00
SKYLINE	Replace Roof Bldg 10	43233	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 7/8 Roof Repair	43234	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 3 Mechanical	43235	0.00	0.00	0.00	0.00	0.00
SKYLINE	Facilities Maint Ctr Upgrade	44228	94,993.58	0.00	0.00	0.00	0.00
SKYLINE	Avon Damages Repair	44241	77,728.98	77,728.98	0.00	0.00	77,728.98

**2006-07 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2006**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2006-07 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
SKYLINE	SKY Bldg 3	47201	471,362.43	1,803,939.58	453,563.08	17,799.50	1,332,577.00
SKYLINE	SKY Bldg 7 Allied Health	47202	0.00	1,995,268.00	0.00	0.00	1,995,268.00
SKYLINE	SKY Bldg 8 Modernization	47203	0.00	1,083,129.85	100,027.52	96,317.49	886,784.84
SKYLINE	SKY Bldg 12 FMC	47204	0.00	2,216,000.00	0.00	0.00	2,216,000.00
SKYLINE	SKY Portable Restroom	47205	0.00	215,819.00	0.00	0.00	215,819.00
SKYLINE	SKY Utility Infrastructure	47207	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Wayfinding	47208	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY CIP2 DB Project	47209	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 2 Modernization	47211	0.00	450,000.00	0.00	0.00	450,000.00
SKYLINE	Sky Bldg 6/7A Completion	47214	0.00	0.00	0.00	0.00	0.00
SKYLINE	Bookstore Project	48200	0.00	0.00	0.00	0.00	0.00
SKYLINE	Sky Bldg 3	49202	2,046,234.09	2,085,931.22	1,471,145.96	400,257.36	214,527.90
SKYLINE	Sky Bldg 6/7A	49203	12,470,315.97	12,470,315.97	7,130,875.19	3,302,366.82	2,037,073.96
SKYLINE	Sky Bldgs 7/8	49204	3,813,794.58	3,813,794.58	3,025,791.22	755,956.55	32,046.81
SKYLINE	Sky Bldg 5	49205	45,208.12	50,726.12	8,108.79	27,289.36	15,327.97
SKYLINE	SKY Space Programming	49206	24,675.35	16,222.35	497.36	14,100.00	1,624.99
SKYLINE	SKY Swing Space	49207	109,193.44	175,279.43	62,479.02	66,319.52	46,480.89
SKYLINE	SKY Exterior Walkway Lighting	49208	79,619.65	79,619.65	0.00	0.00	79,619.65
SKYLINE	SKY Bldg 1	49209	50,287.99	22,571.81	10,254.18	12,317.63	0.00
SKYLINE	SKY Bldg 2	49210	193,252.38	27,472.59	25,090.59	2,382.00	0.00
SKYLINE	SKY Utility Infrastructure Upgrade	49211	34,611.99	28,057.99	656.41	0.00	27,401.58
SKYLINE	SKY Parking/Sidewalk Upgrade	49213	7,253.24	0.00	0.00	0.00	0.00
SKYLINE	SKY Landscape Upgrade	49214	0.05	0.05	0.00	0.00	0.05
SKYLINE	SKY Exterior Painting	49215	18,529.22	18,529.22	1,856.00	4,757.05	11,916.17
SKYLINE	SKY Roofing/Waterproofing	49218	92,179.33	92,179.33	73,301.02	18,878.31	0.00
SKYLINE	SKY Bldgs 9/10	49219	2.21	812.21	810.00	0.00	2.21
SKYLINE	SKY Access Controls	49223	50,261.88	50,261.88	4,160.17	45,310.91	790.80
SKYLINE	SKY Emerg. Bldg. Repair Allow.	49224	199,999.19	147,624.00	0.00	0.00	147,624.00
SKYLINE	SKY Bldg 7 Allied Health	49225	259,155.60	264,001.79	85,890.17	171,757.53	6,354.09
SKYLINE	SKY Construction Management	49226	375,726.00	375,726.00	127,006.00	248,720.00	0.00
<b>TOTAL</b>			<b>116,574,402.06</b>	<b>142,087,754.94</b>	<b>31,524,195.20</b>	<b>22,697,993.96</b>	<b>87,865,565.78</b>



**San Mateo County Community College District**  
**2006-2007 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Cañada College**

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	2006-07 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	10,197,694	10,197,694	0	0%	2
3 Local Revenue	8,509	2,980	5,379	13,793,870	13,793,870	0	0%	3
<b>4 Total Revenue</b>	<b>\$8,509</b>	<b>\$2,980</b>	<b>\$5,379</b>	<b>\$23,991,564</b>	<b>\$23,991,564</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	(1,380)	3,108	0	0	0	0%	6
7 Employee Benefits	0	632	426	0	0	0	0%	7
8 Materials & Supplies	0	8,135	361,872	2,143,054	1,770,732	73,504	4%	8
9 Operating Expenses	0	73,528	1,201,859	1,929,564	2,242,851	162,863	7%	9
10 Capital Outlay	1,676	2,324,542	4,239,244	20,168,946	17,489,800	9,132,137	52%	10
<b>11 Total Expenses</b>	<b>\$1,676</b>	<b>\$2,405,457</b>	<b>\$5,806,509</b>	<b>\$24,241,564</b>	<b>\$21,503,383</b>	<b>\$9,368,504</b>	<b>44%</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	\$6,833	(\$2,402,477)	(\$5,801,130)	(\$250,000)	\$2,488,181	(\$9,368,504)		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>\$6,833</b>	<b>(\$2,402,477)</b>	<b>(\$5,801,130)</b>	<b>(\$250,000)</b>	<b>\$2,488,181</b>	<b>(\$9,368,504)</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**  
**2006-2007 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - College of San Mateo**



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	2006-07 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	29,988	192,000	192,000	101,655	53%	2
3 Local Revenue	30,223	11,229	0	25,017,865	25,017,865	20,000	0%	3
4 <b>Total Revenue</b>	<b>\$30,223</b>	<b>\$11,229</b>	<b>\$29,988</b>	<b>\$25,209,865</b>	<b>\$25,209,865</b>	<b>\$121,655</b>	<b>0%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	284	9,145	0	0	0	0	0%	6
7 Employee Benefits	28	1,271	0	0	0	0	0%	7
8 Materials & Supplies	4,683	5,589	989,982	5,461,310	4,182,419	721,981	17%	8
9 Operating Expenses	19,996	100,767	268,914	6,310,961	5,848,984	368,331	6%	9
10 Capital Outlay	0	6,370,936	10,917,798	14,320,042	16,148,731	4,638,790	29%	10
11 <b>Total Expenses</b>	<b>\$24,991</b>	<b>\$6,487,708</b>	<b>\$12,176,694</b>	<b>\$26,092,313</b>	<b>\$26,180,134</b>	<b>\$5,729,102</b>	<b>22%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	1,000	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>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$5,231	(\$6,476,479)	(\$12,145,706)	(\$882,448)	(\$970,269)	(\$5,607,447)		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>\$5,231</b>	<b>(\$6,476,479)</b>	<b>(\$12,145,706)</b>	<b>(\$882,448)</b>	<b>(\$970,269)</b>	<b>(\$5,607,447)</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**  
**2006-2007 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Skyline College**



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	2006-07 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	194,304	334,997	334,997	0	0%	2
3 Local Revenue	12,110	4,705	4,575,770	22,849,640	22,849,640	0	0%	3
<b>4 Total Revenue</b>	<b>\$12,110</b>	<b>\$4,705</b>	<b>\$4,770,074</b>	<b>\$23,184,637</b>	<b>\$23,184,637</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	4,683	0	0	0	0	0%	6
7 Employee Benefits	0	704	0	0	0	0	0%	7
8 Materials & Supplies	0	22,032	240,980	4,871,250	3,870,477	732,268	19%	8
9 Operating Expenses	0	795,152	289,974	3,347,847	4,325,498	369,087	9%	9
10 Capital Outlay	0	3,405,805	10,313,081	15,182,540	22,826,823	11,676,164	51%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$4,228,376</b>	<b>\$10,844,035</b>	<b>\$23,401,637</b>	<b>\$31,022,798</b>	<b>\$12,777,519</b>	<b>41%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$12,110	(\$4,223,671)	(\$6,073,961)	(\$217,000)	(\$7,838,161)	(\$12,777,519)		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>\$12,110</b>	<b>(\$4,223,671)</b>	<b>(\$6,073,961)</b>	<b>(\$217,000)</b>	<b>(\$7,838,161)</b>	<b>(\$12,777,519)</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  
2006-2007 Mid-Year Report  
Capital Projects Fund (Fund 4) - Districtwide Projects**

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	2006-07 Actual To Date	%	To Date
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$0	\$393,110	\$0	850,614	850,614	\$729,288	86%	2
3 Local Revenue *	3,946,794	1,735,793	910,289	9,201,228	350,000,000	337,302,652	97%	3
<b>4 Total Revenue</b>	<b>\$3,946,794</b>	<b>\$2,128,903</b>	<b>\$910,289</b>	<b>\$10,051,842</b>	<b>\$350,850,614</b>	<b>\$338,031,940</b>	<b>96%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$95,000	\$47,472	50%	5
6 Classified Salaries	4,850	422	4,955	1,274,291	1,374,860	493,564	36%	6
7 Employee Benefits	1,693	71	600	319,354	431,248	157,464	37%	7
8 Materials & Supplies	27,123	2,763	137,317	766,000	366,744	110,430	30%	8
9 Operating Expenses	1,798,602	1,853,998	975,105	2,764,636	1,442,836	3,834,349	266%	9
10 Capital Outlay	9,143,292	8,909,050	11,220,690	5,825,963	7,426,561	1,959,210	26%	10
<b>11 Total Expenses</b>	<b>\$10,975,560</b>	<b>\$10,766,304</b>	<b>\$12,338,667</b>	<b>\$10,950,244</b>	<b>\$11,137,249</b>	<b>\$6,602,489</b>	<b>59%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$11,166,503	\$611,282	\$0	\$0	\$0	\$5,800,000	0%	12
13 Other Sources	0	7,377,894	0	0	0	25,000	0%	13
14 Transfers out	(781,943)	(869,923)	(5,571)	0	0	(5,845,000)	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(3,748,287)	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$6,636,272</b>	<b>\$7,119,253</b>	<b>(\$5,571)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$20,000)</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$392,494)	(\$1,518,148)	(\$11,433,949)	(\$898,402)	\$339,713,365	\$331,409,451		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>(\$392,494)</b>	<b>(\$1,518,148)</b>	<b>(\$11,433,949)</b>	<b>(\$898,402)</b>	<b>\$339,713,365</b>	<b>\$331,409,451</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.*

*\* 2006-07 Actual to Date includes \$332M of 2005 General Obligation Bond, Series B issued December 2006.*

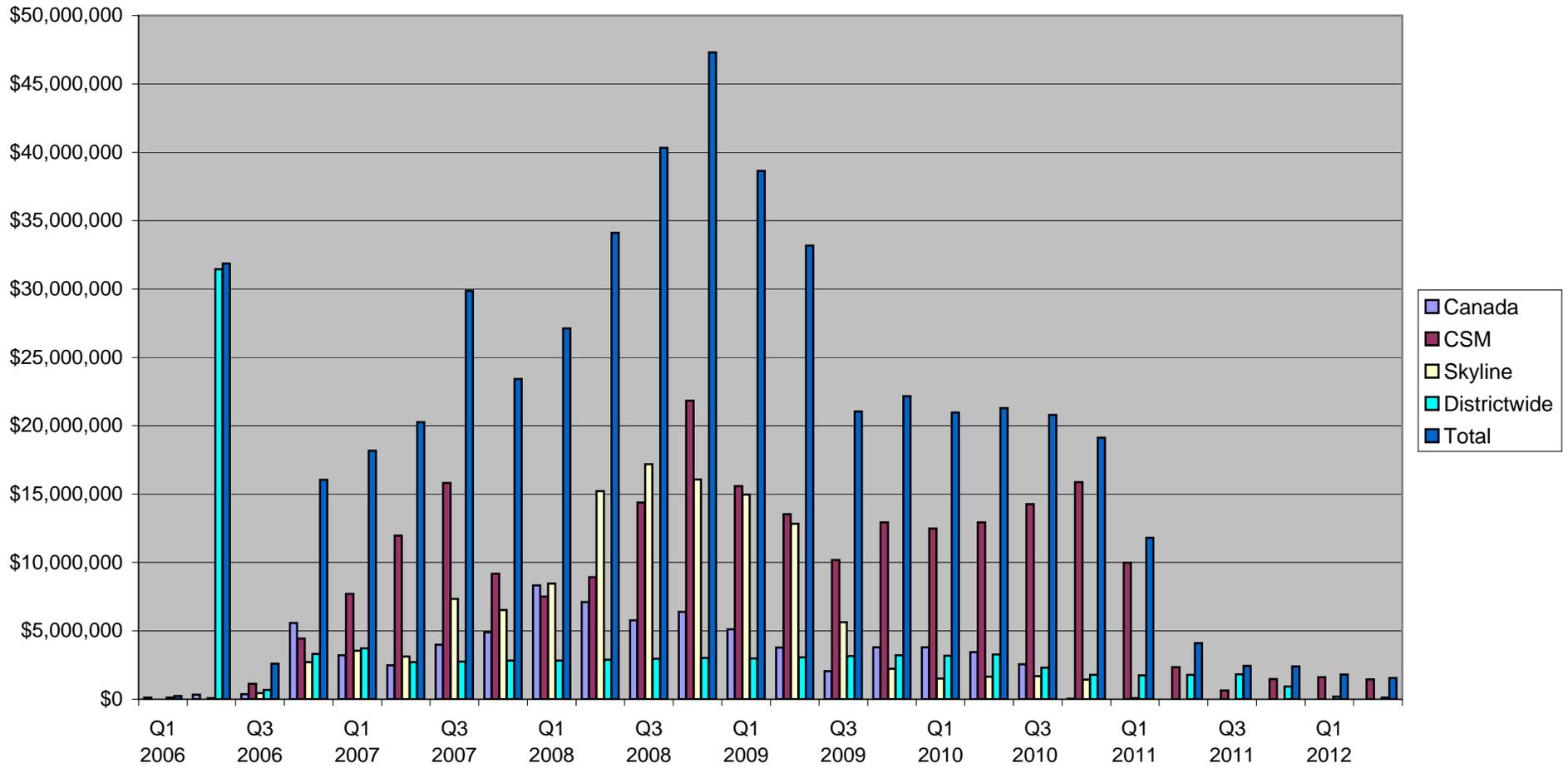
**San Mateo County Community College District**  
**2006-2007 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Total District**



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	2006-07 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$0	\$393,110	\$224,292	\$11,575,305	\$11,575,305	\$830,943	7%	2
3 Local Revenue	\$3,997,635	\$1,754,707	\$5,491,438	\$70,862,603	\$411,661,375	\$337,322,652	82%	3
4 <b>Total Revenue</b>	<b>\$3,997,635</b>	<b>\$2,147,817</b>	<b>\$5,715,730</b>	<b>\$82,437,908</b>	<b>\$423,236,680</b>	<b>\$338,153,595</b>	<b>80%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$95,000	\$47,472	50%	5
6 Classified Salaries	\$5,134	\$12,870	\$8,063	\$1,274,291	\$1,374,860	\$493,564	36%	6
7 Employee Benefits	\$1,721	\$2,678	\$1,026	\$319,354	\$431,248	\$157,464	37%	7
8 Materials & Supplies	\$31,806	\$38,519	\$1,730,151	\$13,241,614	\$10,190,372	\$1,638,183	16%	8
9 Operating Expenses	\$1,818,598	\$2,823,445	\$2,735,852	\$14,353,008	\$13,860,169	\$4,734,630	34%	9
10 Capital Outlay	\$9,144,968	\$21,010,333	\$36,690,813	\$55,497,491	\$63,891,915	\$27,406,301	43%	10
11 <b>Total Expenses</b>	<b>\$11,002,227</b>	<b>\$23,887,845</b>	<b>\$41,165,905</b>	<b>\$84,685,758</b>	<b>\$89,843,564</b>	<b>\$34,477,614</b>	<b>38%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$11,166,503	\$611,282	\$0	\$0	\$0	\$5,800,000	0%	12
13 Other Sources	\$0	\$7,377,894	\$1,000	\$0	\$0	\$25,000	0%	13
14 Transfers out	(\$781,943)	(\$869,923)	(\$5,571)	\$0	\$0	(\$5,845,000)	0%	14
15 Contingency	\$0	\$0	\$0	\$0	\$0	\$0	0%	15
16 Other Out Go	(\$3,748,287)	\$0	\$0	\$0	\$0	\$0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$6,636,272</b>	<b>\$7,119,253</b>	<b>(\$4,571)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$20,000)</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$368,320)	(\$14,620,775)	(\$35,454,746)	(\$2,247,850)	\$333,393,116	\$303,655,981		18
19 Beginning Balance, July 1	97,628,732	7,900,433	129,362,713	213,940,712	213,940,712	213,940,712		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$97,260,412</b>	<b>(\$6,720,342)</b>	<b>\$93,907,967</b>	<b>\$211,692,862</b>	<b>\$547,333,828</b>	<b>\$517,596,693</b>		21

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

## Capital Improvement Program (All Funds) 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

**San Mateo County Community College District**  
**2006-2007 Mid-Year Report**  
**Enterprise Fund - Bookstore (Fund 5)**

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2006-07 Adoption Budget	2006-07 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	4,167,597	4,198,344	7,485,459	8,018,655	8,018,655	3,835,108	48%	3
<b>4 Total Income</b>	<b>\$4,167,597</b>	<b>\$4,198,344</b>	<b>\$7,485,459</b>	<b>\$8,018,655</b>	<b>\$8,018,655</b>	<b>\$3,835,108</b>	<b>48%</b>	<b>4</b>
<b>Expenses</b>								
5 Cost of Sales	\$3,070,685	\$3,101,035	\$5,040,851	\$5,306,957	\$5,306,957	\$2,683,268	51%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	617,339	638,513	1,244,506	1,275,268	1,275,268	669,183	52%	7
8 Employee Benefits	140,487	161,613	356,887	331,790	331,790	185,125	56%	8
9 Materials & Supplies	15,885	18,552	38,322	25,880	25,880	15,556	60%	9
10 Operating Expenses	183,699	111,981	562,060	778,823	778,823	307,804	40%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
<b>12 Total Expenses</b>	<b>\$4,028,095</b>	<b>\$4,031,694</b>	<b>\$7,242,626</b>	<b>\$7,718,718</b>	<b>\$7,718,718</b>	<b>\$3,860,936</b>	<b>50%</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	(72,947)	(211,781)	0	0	(33,780)	0%	17
<b>18 Total Transfers/Other</b>	<b>\$0</b>	<b>(\$72,947)</b>	<b>(\$211,781)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$33,780)</b>	<b>0%</b>	<b>18</b>
<b>Fund Balance</b>								
19 Net Change in Fund Balance	\$139,502	\$93,703	\$31,052	\$299,937	\$299,937	(\$59,608)		19
20 Beginning Balance, June 1	5,565,321	5,547,244	5,298,468	5,697,412	5,697,412	5,697,412		20
21 Balance	(561)	(11)	0	0	0	0		21
<b>22 Net Fund Balance, Dec. 31</b>	<b>\$5,704,262</b>	<b>\$5,640,936</b>	<b>\$5,329,520</b>	<b>\$5,997,349</b>	<b>\$5,997,349</b>	<b>\$5,637,804</b>		<b>22</b>



**BOOKSTORES**  
**Balance Sheet**  
**December 31, 2006**

**ASSETS**

Cash for Operations and Investments	\$3,878,127
Accounts Receivable	505,580
Inventory	1,991,200
Furniture, Fixtures & Equipment (Net)	469,318
<b>TOTAL ASSETS</b>	<b>\$6,844,225</b>

**LIABILITIES AND CAPITAL**

Liabilities	\$1,377,591
Capital-Reserved	5,466,634
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$6,844,225</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**BOOKSTORES  
Income Statement  
For the Quarter Ending December 31, 2006**

	<u>Year to Date Actual</u>		<u>2006-2007 Budget</u>
<b>INCOME</b>			
Merchandise Sales	\$3,643,543	100.00%	\$7,704,945
<b>COST OF GOODS SOLD</b>			
Merchandise Purchases	<u>2,683,268</u>	<u>73.64%</u>	<u>5,306,957</u>
<b>GROSS PROFIT</b>	<u>\$960,275</u>	<u>26.36%</u>	<u>\$2,397,988</u>
 <b>OPERATING EXPENSES</b>			
Salaries & Benefits	\$812,557		\$1,607,058
Other Inventory Expenses	\$154,784		\$290,800
Equipment Maintenance & Rental	9,911		27,350
Travel, Conference	3,521		14,880
Dues & Membership	3,690		10,230
Insurance	3,300		13,320
Utilities	14,208		26,128
Contracted Services	17,683		37,909
Legal, Audit and Bad Debts	-		1,800
Other Expenses	<u>100,707</u>		<u>226,699</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>\$1,120,361</u>	<u>30.75%</u>	<u>\$2,256,174</u>
 <b>NET INCOME FROM OPERATIONS</b>	(\$160,086)	-4.39%	\$141,814
 <b>OTHER INCOME</b>			
Interest & Other Income	\$191,565		\$313,710
 <b>TOTAL OTHER INCOME</b>	<u>\$191,565</u>	<u>5.26%</u>	<u>\$313,710</u>
 <b>NET INCOME BEFORE OTHER EXPENSES</b>	\$31,479	0.86%	\$455,524
 <b>OTHER EXPENSES</b>			
Administrative Salary and Benefits	\$41,751		\$87,887
Rent	33,780		67,700
<b>TOTAL OTHER EXPENSES</b>	<u>\$75,531</u>	<u>2.07%</u>	<u>\$155,587</u>
 Net Change in Fund Balance	(\$44,052)	-1.21%	<u>\$299,937</u>
 Capital, July 1, 2006	5,697,412		
Prior Year Adjustment	<u>(186,726)</u>		
 <b>Capital, December 31, 2006</b>	<u><u>\$5,466,634</u></u>		

**San Mateo County Community College District**  
**2006-2007 Mid-Year Report**  
**Enterprise Fund - Cafeteria (Fund 5)**



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 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	89,215	65,722	89,622	150,000	150,000	86,718	58%	3
<b>4 Total Revenue</b>	<b>\$89,215</b>	<b>\$65,722</b>	<b>\$89,622</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$86,718</b>	<b>58%</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	83,539	62,908	71,475	133,000	133,000	85,262	64%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$83,539</b>	<b>\$62,908</b>	<b>\$71,475</b>	<b>\$133,000</b>	<b>\$133,000</b>	<b>\$85,262</b>	<b>64%</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	(3,284)	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,284)</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$5,676	\$2,813	\$18,147	\$17,000	\$17,000	(\$1,828)		18
19 Beginning Balance, July 1	811,566	746,416	692,808	630,858	630,858	630,858		19
20 Adjustments to Beginning Balance	1	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$817,243</b>	<b>\$749,229</b>	<b>\$710,955</b>	<b>\$647,858</b>	<b>\$647,858</b>	<b>\$629,030</b>		21



**CAFETERIAS  
Balance Sheet  
December 31, 2006**

**ASSETS**

Cash for Operations and Investments	\$510,060
Cash Reserve for Equipment	0
Accounts Receivable	5,464
Furniture, Fixtures & Equipment (Net)	236,916
<b>TOTAL ASSETS</b>	<b>\$752,440</b>

**LIABILITIES AND CAPITAL**

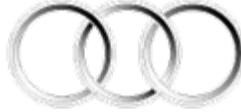
Liabilities	\$123,410
Capital, July 1, 2006	\$630,858
Adjustment to Capital	(1,828)
Capital, December 31, 2006	\$629,030
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$752,440</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**CAFETERIAS  
Income Statement  
For the Quarter Ending December 31, 2006**

	<u>Year to Date Actual</u>	<u>2006-2007 Budget</u>
<b>INCOME</b>		
Special Service Income	\$0	\$0
Vending Income	32,963	65,000
Food Service Income	43,837	70,000
Interest	9,918	15,000
Other Income	0	0
<b>TOTAL INCOME</b>	<b>\$86,718</b>	<b>\$150,000</b>
<b>EXPENSES</b>		
Depreciation Expense	\$24,000	48,000
Service Contracts & Repairs	16,679	32,000
College Support	44,583	46,600
Unrealized Loss from Investments	-	-
Other	3,284	6,400
<b>TOTAL EXPENSES</b>	<b>\$88,546</b>	<b>133,000</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>(\$1,828)</b>	<b>17,000</b>
Capital, July 1, 2006	\$630,858	\$630,858
<b>Capital, December 31, 2006</b>	<b>\$629,030</b>	<b>\$647,858</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Special Revenue Fund (Fund 6)

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

**San Mateo County Community College District**  
**2006-2007 Mid-Year Report**  
**Child Development Fund (Fund 6) - Cañada College**



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 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	(103,797)	19,593	120,107	120,107	33,982	28%	2
3 Local Revenue	129	17	(85)	0	0	7	0%	3
<b>4 Total Revenue</b>	<b>\$129</b>	<b>(\$103,780)</b>	<b>\$19,508</b>	<b>\$120,107</b>	<b>\$120,107</b>	<b>\$33,989</b>	<b>28%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$13,986	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	2,769	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	1,360	(8,844)	110,498	110,498	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$18,114</b>	<b>(\$8,844)</b>	<b>\$110,498</b>	<b>\$110,498</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$129	(\$121,894)	\$28,352	\$9,609	\$9,609	\$33,989		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>\$129</b>	<b>(\$121,894)</b>	<b>\$28,352</b>	<b>\$9,609</b>	<b>\$9,609</b>	<b>\$33,989</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**  
**2006-2007 Mid-Year Report**  
***Child Development Fund (Fund 6) - College of San Mateo***



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$5,950	\$5,950	\$3,427	\$17,182	\$18,836	\$3,197	17%	1
2 State Revenue	8,765	(11,539)	114,930	135,221	135,221	73,939	55%	2
3 Local Revenue	57,457	46,476	47,261	138,937	138,937	73,246	53%	3
4 <b>Total Revenue</b>	<b>\$72,173</b>	<b>\$40,887</b>	<b>\$165,618</b>	<b>\$291,340</b>	<b>\$292,994</b>	<b>\$150,382</b>	<b>51%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$33,451	\$33,890	\$35,850	\$95,574	\$95,574	\$41,403	43%	5
6 Classified Salaries	83,056	82,614	82,050	196,920	196,920	111,944	57%	6
7 Employee Benefits	34,517	35,959	39,845	89,546	89,546	46,210	52%	7
8 Materials & Supplies	10,639	11,082	12,894	35,000	36,654	14,813	40%	8
9 Operating Expenses	21	17	7	1,000	1,000	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$161,683</b>	<b>\$163,562</b>	<b>\$170,646</b>	<b>\$418,041</b>	<b>\$419,695</b>	<b>\$214,370</b>	<b>51%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$53,000	\$73,222	\$0	\$154,917	\$154,917	\$46,210	30%	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>\$53,000</b>	<b>\$73,222</b>	<b>\$0</b>	<b>\$154,917</b>	<b>\$154,917</b>	<b>\$46,210</b>	<b>30%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$36,510)	(\$49,453)	(\$5,027)	\$28,217	\$28,217	(\$17,778)		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>(\$36,510)</b>	<b>(\$49,453)</b>	<b>(\$5,027)</b>	<b>\$28,217</b>	<b>\$28,217</b>	<b>(\$17,778)</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**  
**2006-2007 Mid-Year Report**  
**Child Development Fund (Fund 6) - Skyline College**



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$25,063	\$28,391	\$7,432	26%	1
2 State Revenue	0	(1,803)	0	276,843	276,843	127,503	46%	2
3 Local Revenue	10,386	12,157	5,533	21,336	21,336	14,309	67%	3
<b>4 Total Revenue</b>	<b>\$10,386</b>	<b>\$10,354</b>	<b>\$5,533</b>	<b>\$323,242</b>	<b>\$326,570</b>	<b>\$149,245</b>	<b>46%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$30,757	\$31,955	\$34,068	\$75,134	\$75,134	\$38,236	51%	5
6 Classified Salaries	94,630	86,265	96,252	223,108	223,108	126,089	57%	6
7 Employee Benefits	40,403	42,308	46,249	139,456	139,456	62,756	45%	7
8 Materials & Supplies	16,842	11,503	17,068	25,000	28,328	13,915	49%	8
9 Operating Expenses	327	781	981	0	0	1,065	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$182,959</b>	<b>\$172,812</b>	<b>\$194,618</b>	<b>\$462,698</b>	<b>\$466,026</b>	<b>\$242,061</b>	<b>52%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$47,000	\$233,475	\$0	\$139,456	\$139,456	\$62,756	45%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	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>\$47,000</b>	<b>\$233,475</b>	<b>\$0</b>	<b>\$139,456</b>	<b>\$139,456</b>	<b>\$62,756</b>	<b>45%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$125,572)	\$71,018	(\$189,085)	\$0	\$0	(\$30,060)		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>(\$125,572)</b>	<b>\$71,018</b>	<b>(\$189,085)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$30,060)</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**  
**2006-2007 Mid-Year Report**  
***Child Development Fund (Fund 6) - District Office***

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</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	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	10,500	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$200,000	\$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>\$200,000</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	\$200,000	\$0	(\$10,500)	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$200,000</b>	<b>\$0</b>	<b>(\$10,500)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>21</b>

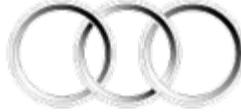
*All District activity relates to repair/construction projects at CSM & Skyline managed by Facilities department.  
Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2006-2007 Mid-Year Report**  
**Child Development Fund (Fund 6) - Total District**



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$5,950	\$5,950	\$3,427	\$42,245	\$47,227	\$10,629	23%	1
2 State Revenue	8,765	(117,139)	134,523	532,171	532,171	235,424	44%	2
3 Local Revenue	67,973	58,651	52,708	160,272	160,272	87,562	55%	3
<b>4 Total Revenue</b>	<b>\$82,689</b>	<b>(\$52,538)</b>	<b>\$190,659</b>	<b>\$734,689</b>	<b>\$739,671</b>	<b>\$333,616</b>	<b>45%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$64,207	\$79,831	\$69,918	\$170,709	\$170,709	\$79,639	47%	5
6 Classified Salaries	177,686	168,879	178,302	420,028	420,028	238,033	57%	6
7 Employee Benefits	74,920	81,035	86,094	229,003	229,003	108,966	48%	7
8 Materials & Supplies	27,481	22,585	29,963	60,000	64,982	28,728	44%	8
9 Operating Expenses	348	2,159	(7,857)	111,498	111,498	1,065	1%	9
10 Capital Outlay	0	0	10,500	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$344,642</b>	<b>\$354,488</b>	<b>\$366,919</b>	<b>\$991,237</b>	<b>\$996,219</b>	<b>\$456,431</b>	<b>46%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$300,000	\$306,697	\$0	\$294,374	\$294,374	\$108,966	37%	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>\$300,000</b>	<b>\$306,697</b>	<b>\$0</b>	<b>\$294,374</b>	<b>\$294,374</b>	<b>\$108,966</b>	<b>37%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$38,047	(\$100,329)	(\$176,260)	\$37,826	\$37,826	(\$13,849)		18
19 Beginning Balance, July 1	2,684	93,855	250,125	272,565	272,565	272,565		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$40,731</b>	<b>(\$6,474)</b>	<b>\$73,864</b>	<b>\$310,391</b>	<b>\$310,391</b>	<b>\$258,716</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**  
**2006-2007 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Cañada College**

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	%	To Date
<b>Revenue</b>								
1 Federal Revenue	\$406,321	\$469,022	\$492,546	\$1,181,799	\$1,181,799	\$535,508	45%	1
2 State Revenue	42,002	43,896	44,678	94,196	94,196	45,752	49%	2
3 Local Revenue	6,434	8,123	36,677	0	0	38,573	0%	3
<b>4 Total Revenue</b>	<b>\$454,757</b>	<b>\$521,041</b>	<b>\$573,901</b>	<b>\$1,275,995</b>	<b>\$1,275,995</b>	<b>\$619,833</b>	<b>49%</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	\$0	\$0	\$30,008	\$30,008	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	(454,839)	(532,607)	(590,990)	(1,275,995)	(1,306,003)	(621,043)	48%	16
<b>17 Total Transfers/Other</b>	<b>(\$454,839)</b>	<b>(\$532,607)</b>	<b>(\$590,990)</b>	<b>(\$1,275,995)</b>	<b>(\$1,275,995)</b>	<b>(\$591,035)</b>	<b>46%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$82)	(\$11,566)	(\$17,089)	\$0	\$0	\$28,798		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>(\$82)</b>	<b>(\$11,566)</b>	<b>(\$17,089)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,798</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**  
**2006-2007 Mid-Year Report**  
***Student Aid Fund (Fund 7) - College of San Mateo***



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$897,780	\$909,183	\$880,390	\$2,194,248	\$2,194,248	\$877,302	40%	1
2 State Revenue	61,437	74,964	90,349	198,809	198,809	110,626	56%	2
3 Local Revenue	42,663	16,843	77,331	0	0	68,649	0%	3
<b>4 Total Revenue</b>	<b>\$1,001,880</b>	<b>\$1,000,990</b>	<b>\$1,048,070</b>	<b>\$2,393,057</b>	<b>\$2,393,057</b>	<b>\$1,056,577</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	\$10,376	\$0	\$0	\$0	\$22,100	\$22,100	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,001,562)	(1,032,152)	(1,077,945)	(2,393,057)	(2,415,157)	(1,000,231)	41%	16
<b>17 Total Transfers/Other</b>	<b>(\$991,186)</b>	<b>(\$1,032,152)</b>	<b>(\$1,077,945)</b>	<b>(\$2,393,057)</b>	<b>(\$2,393,057)</b>	<b>(\$978,131)</b>	<b>41%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$10,694	(\$31,162)	(\$29,875)	\$0	\$0	\$78,446		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>\$10,694</b>	<b>(\$31,162)</b>	<b>(\$29,875)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,446</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**  
**2006-2007 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Skyline College**



	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$1,305,505	\$1,176,252	\$1,022,941	\$2,575,551	\$2,575,551	\$1,037,359	40%	1
2 State Revenue	67,836	92,013	119,175	252,016	252,016	110,808	44%	2
3 Local Revenue	199,943	270,097	119,670	0	0	58,440	0%	3
<b>4 Total Revenue</b>	<b>\$1,573,284</b>	<b>\$1,538,362</b>	<b>\$1,261,786</b>	<b>\$2,827,567</b>	<b>\$2,827,567</b>	<b>\$1,206,607</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	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	\$8,944	\$0	\$0	\$0	\$12,050	\$12,050	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,450,506)	(1,308,825)	(1,325,213)	(2,827,567)	(2,839,617)	(1,197,177)	42%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,441,562)</b>	<b>(\$1,308,825)</b>	<b>(\$1,325,213)</b>	<b>(\$2,827,567)</b>	<b>(\$2,827,567)</b>	<b>(\$1,185,127)</b>	<b>42%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$131,722	\$229,537	(\$63,427)	\$0	\$0	\$21,480		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>\$131,722</b>	<b>\$229,537</b>	<b>(\$63,427)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,480</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**  
**2006-2007 Mid-Year Report**  
***Student Aid Fund (Fund 7) - District Office***

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1	Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2	State Revenue	0	0	0	0	0	0%	2
3	Local Revenue	846	1,649	0	0	0	0%	3
4	<b>Total Revenue</b>	<b>\$846</b>	<b>\$1,649</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>								
5	Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6	Classified Salaries	0	0	0	0	0	0%	6
7	Employee Benefits	0	0	0	0	0	0%	7
8	Materials & Supplies	0	0	0	0	0	0%	8
9	Operating Expenses	0	0	0	0	0	0%	9
10	Capital Outlay	0	0	0	0	0	0%	10
11	<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>								
12	Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13	Other Sources	0	0	0	0	0	0%	13
14	Transfers out	0	0	0	0	0	0%	14
15	Contingency	0	0	0	0	0	0%	15
16	Other Out Go	0	0	0	0	0	0%	16
17	<b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18	Net Change in Fund Balance	\$846	\$1,649	\$0	\$0	\$0	\$0	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>\$846</b>	<b>\$1,649</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	21

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

**San Mateo County Community College District**  
**2006-2007 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Total District**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-07 Adoption Budget	2006-07 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$2,609,606	\$2,554,457	\$2,395,877	\$5,951,598	\$5,951,598	\$2,450,169	41%	1
2 State Revenue	171,275	210,873	254,202	545,021	545,021	267,186	49%	2
3 Local Revenue	249,885	296,712	233,677	0	0	165,662	0%	3
4 <b>Total Revenue</b>	<b>\$3,030,766</b>	<b>\$3,062,043</b>	<b>\$2,883,757</b>	<b>\$6,496,619</b>	<b>\$6,496,619</b>	<b>\$2,883,017</b>	<b>44%</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	\$19,320	\$0	\$0	\$0	\$64,158	\$64,158	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	(2,906,907)	(2,873,584)	(2,994,148)	(6,496,619)	(6,560,777)	(2,818,451)	43%	16
17 <b>Total Transfers/Other</b>	<b>(\$2,887,587)</b>	<b>(\$2,873,584)</b>	<b>(\$2,994,148)</b>	<b>(\$6,496,619)</b>	<b>(\$6,496,619)</b>	<b>(\$2,754,293)</b>	<b>42%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$143,179	\$188,458	(\$110,391)	\$0	\$0	\$128,724		18
19 Beginning Balance, July 1	133,309	127,386	127,962	126,701	126,701	126,701		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$276,488</b>	<b>\$315,844</b>	<b>\$17,571</b>	<b>\$126,701</b>	<b>\$126,701</b>	<b>\$255,425</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  
2006-2007 Mid-Year Report  
Retirement Reserve (Fund 8) - Total District**

	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2006-2007 Adoption Budget	2006-2007 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	137,365	133,463	91,056	1,020,000	1,020,000	261,684	26%	3
<b>4 Total Revenue</b>	<b>\$137,365</b>	<b>\$133,463</b>	<b>\$91,056</b>	<b>\$1,020,000</b>	<b>\$1,020,000</b>	<b>\$261,684</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	\$1,500,000	\$1,500,000	\$0	\$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>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$0</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	\$1,637,365	\$1,633,463	\$91,056	\$2,520,000	\$2,520,000	\$1,761,684		18
19 Beginning Balance, July 1	18,440,962	16,139,901	21,961,007	24,219,353	24,219,353	24,219,353		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$20,078,327</b>	<b>\$17,773,364</b>	<b>\$22,052,063</b>	<b>\$26,739,353</b>	<b>\$26,739,353</b>	<b>\$25,981,037</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# Supplemental Information

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

	<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>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>1st Period Actual 2006-2007</u>
<b><i>College of San Mateo</i></b>										
Resident										
Fall & Spring	7,135	7,756	7,611	7,263	7,336	8,041	8,059	7,561	7,311	7,395
Summer	<u>764</u>	<u>822</u>	<u>925</u>	<u>883</u>	<u>911</u>	<u>1,026</u>	<u>1,122</u>	<u>989</u>	<u>945</u>	<u>903</u>
Total, Resident	7,899	8,578	8,536	8,146	8,247	9,067	9,181	8,550	8,256	8,298
Total, Apprenticeship	212	209	171	173	171	165	131	140	146	159
Flex-time	12	14	15	14	10	9	14	9	12	9
Non-Resident										
Fall & Spring	370	335	360	315	327	288	245	223	234	232
Summer	<u>33</u>	<u>25</u>	<u>31</u>	<u>32</u>	<u>28</u>	<u>33</u>	<u>26</u>	<u>19</u>	<u>21</u>	<u>20</u>
Total, Non-Resident	403	360	391	347	355	321	271	242	255	252
<b>College of San Mateo Total</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>9,597</b>	<b>8,941</b>	<b>8,669</b>	<b>8,718</b>
<b><i>Canada College</i></b>										
Resident										
Fall & Spring	2,752	2,773	2,816	2,988	3,358	3,489	3,606	3,631	3,707	3,709
Fall & Spring (N/C)	7	5	6	6	25	8	43	50	43	25
Summer (N/C)										
Summer	<u>318</u>	<u>347</u>	<u>359</u>	<u>381</u>	<u>392</u>	<u>466</u>	<u>18</u>	<u>298</u>	<u>359</u>	<u>378</u>
Total, Resident	3,076	3,125	3,181	3,375	3,775	3,964	3,667	3,981	4,113	4,115
Flex-time	7	11	11	7	4	3	6	3	3	3
Non-Resident										
Fall & Spring	190	157	152	155	152	116	76	73	71	62
Fall & Spring (N/C)	1	1	1	1	4	2	3	2	1	1
Summer (N/C)										
Summer	<u>14</u>	<u>13</u>	<u>11</u>	<u>8</u>	<u>12</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>7</u>	<u>8</u>
Total, Non-Resident	205	171	164	164	169	128	80	77	79	71
<b>Canada College Total</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>3,753</b>	<b>4,061</b>	<b>4,195</b>	<b>4,189</b>
<b><i>Skyline College</i></b>										
Resident										
Fall & Spring	5,318	5,541	5,470	5,222	5,780	6,375	6,107	6,014	5,912	5,995
Fall & Spring (N/C)		14	-	-	-	-	-	-	-	-
Summer (N/C)										
Summer	<u>634</u>	<u>749</u>	<u>828</u>	<u>1,021</u>	<u>897</u>	<u>1,010</u>	<u>865</u>	<u>826</u>	<u>853</u>	<u>849</u>
Total, Resident	5,952	6,304	6,298	6,243	6,677	7,385	6,972	6,840	6,765	6,844
Total, Apprenticeship	32	45	43	43	42	31	9	4	4	3
Flex-time	7	10	16	10	4	4	5	4	9	6
Non-Resident										
Fall & Spring	100	121	166	203	159	154	124	109	97	106
Summer	<u>11</u>	<u>16</u>	<u>18</u>	<u>23</u>	<u>26</u>	<u>22</u>	<u>18</u>	<u>13</u>	<u>12</u>	<u>10</u>
Total, Non-Resident	111	137	184	226	185	176	142	122	109	116
<b>Skyline College Total</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>6,970</b>	<b>6,887</b>	<b>6,969</b>



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

	<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>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<b>1st Period Actual 2006-2007</b>
<i>District</i>										
Resident										
Fall & Spring	15,205	16,070	15,897	15,473	16,474	17,905	17,772	17,206	16,930	17,099
Fall & Spring (N/C)	7	19	6	6	25	8	43	50	43	25
Summer (N/C)	0	0	0	0	0	1	0	2	4	3
Summer	<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>2,005</u>	<u>2,113</u>	<u>2,157</u>	<u>2,130</u>
Total, Resident	16,927	18,007	18,015	17,764	18,699	20,416	19,820	19,371	19,134	19,257
Total, Apprenticeship	244	254	214	216	213	196	140	144	150	162
Flex-time	26	35	42	31	18	16	25	16	24	18
Non-Resident										
Fall & Spring	660	613	678	673	638	558	445	405	402	400
Fall & Spring (N/C)	1	1	1	1	4	2	3	2	1	1
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>58</u>	<u>54</u>	<u>60</u>	<u>63</u>	<u>66</u>	<u>65</u>	<u>45</u>	<u>34</u>	<u>40</u>	<u>38</u>
Total, Non-Resident	719	668	739	737	709	625	493	441	443	439
<b>District Total</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>20,478</b>	<b>19,972</b>	<b>19,751</b>	<b>19,876</b>

**BOARD REPORT NO. 07-1-1CA**

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

**APPROVAL OF 2007-08 BUDGET AND PLANNING CALENDAR**

The budget development process for 2007-08 requires formulation of a budget calendar. Included in the 2007-08 calendar is consultation with the Committee for Budget and Finance, which is a subcommittee of the District Shared Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2007-08 on September 5, 2007.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached 2007-08 Budget and Planning Calendar.

## Budget and Planning Calendar, 2007-08

<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 2007 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 2007-08 Budget and Planning Calendar, review of Governor’s Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities.
January/ February	Chancellor’s Council discussions of budget strategies and allocations. Approve resource allocation.	Continuing discussion of State budget and District revenue/expenditure options.	Board policy discussions/decision regarding budget adjustments which impact existing positions.
February	Legislative Analyst’s Office Review of Governor’s Proposed Budget		
February	Campuses Finalize Summer Session 2007 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Review of preliminary District revenue assumptions and expenditure plans.
February/ March	Discussion of budget priorities at Colleges and with Chancellor’s Cabinet.	Review of 2006-07 Mid-Year Budget Report	Review of 2006-07 Mid-Year Budget Report
March	Campuses Finalize Fall 2007 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2007-08 budget priorities and Districtwide allocations.
April			Budget workshop with Board; review budget assumptions for Tentative budget.
May 11	Site Tentative Budgets completed. Work resumes to develop final budget after tentative budget is loaded.		

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
Mid-May	Governor's May Revise		
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DSGC at its next meeting).	Governor's May Revise; budget priorities, goals and objectives.
June	District Office completes budget input and prepares Tentative Budget document	Review of 2007-08 Tentative Budget	
June 27			Adoption of 2007-08 Tentative Budget and 2007-08 Gann Limit.
June-August	Final adjustments to budget are made.		
July	Enactment of 2007-08 State Budget		
August	Legislative Trailer Bills		
August	2006-07 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept.5			Public Hearing/Adoption of 2007-08 Final Budget.

**Associated Students of Cañada College**  
**2<sup>nd</sup> Quarter Report (October-December)**  
**Fall 2006**

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

In October the ASCC coordinated a party and costume contest for Halloween. The event was well attended by the student body and members of the staff.

In an attempt to encourage student participation in the November Election members of the Political Awareness Club coordinated workshops to educate students about the propositions. The Political Awareness Club also held a voter registration drive.

For the month of November members of the ASCC attended the California Community College State Student Senate General Assembly in San Francisco. The United Nations Association of Cañada College hosted its first UN Day Celebration. The event included a keynote address on Maternal Health, cultural performances by members of the Russian, Tongan, and Filipino community. The event was enjoyed by more than 200 members of the Cañada community.

In December the ASCC sponsored a food drive with 2<sup>nd</sup> Harvest; through their efforts the students were able to donate 3 barrels full of food to 2<sup>nd</sup> Harvest Food Bank. The Young Latino Leaders held their annual Posada Celebration. Students, staff, and faculty participated in the event which included such traditional performances as a Mariachi, Aztec dancers, and a ballet folklórico performance by a talented youth group. Some members of the Young Latino Leaders also performed during the event; showcasing the many talents of Cañada Students.

December also marked the unveiling of the Cañada Cheer and Dance Team. With a squad of four dedicated and talented members; the Cañada Cheer and Dance Team began showing their school spirit at the Men's Basketball games.

**Associated Students  
Cañada College  
BALANCE SHEET  
December 31, 2006**

	<u>Dec 31, '06</u>	<u>Dec 31, '05</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1050-3 · CASH/CHECKING-WELLS FARGO	164,221.24	219,680.49	-55,459.25	-25.25%
1060-3 · CASH/CHECKING - UNION BANK	40,000.00	0.00	40,000.00	100.0%
1080-3 · CASH/CD-WESTERN FIN. BANK	30,000.00	30,000.00	0.00	0.0%
Total Checking/Savings	<u>234,221.24</u>	<u>249,680.49</u>	<u>-15,459.25</u>	<u>-6.19%</u>
Other Current Assets				
1200-3 · EOPS LOAN RECEIVABLE	3,056.91	3,056.91	0.00	0.0%
1220-3 · DEAN'S EMERGENCY LOAN RECEIVABL	7,110.06	4,312.00	2,798.06	64.89%
1410-3 · ACCOUNTS REC.- STUDENT BODY FEE	56,089.20	0.00	56,089.20	100.0%
1411-3 · A/R STUD.FEE-BAD DEBT ALLOWANCE	-1,134.36	0.00	-1,134.36	-100.0%
1450-3 · INTEREST RECEIVABLE	95.55	63.19	32.36	51.21%
Total Other Current Assets	<u>65,217.36</u>	<u>7,432.10</u>	<u>57,785.26</u>	<u>777.51%</u>
Total Current Assets	<u>299,438.60</u>	<u>257,112.59</u>	<u>42,326.01</u>	<u>16.46%</u>
Fixed Assets				
1800-3 · FURNI/FIX & EQUIP	40,051.54	40,051.54	0.00	0.0%
1810-3 · ACCUM. DEPRECIATION/F&F - EQUIP	-35,071.26	-32,899.48	-2,171.78	6.6%
Total Fixed Assets	<u>4,980.28</u>	<u>7,152.06</u>	<u>-2,171.78</u>	<u>-30.37%</u>
<b>TOTAL ASSETS</b>	<u><u>304,418.88</u></u>	<u><u>264,264.65</u></u>	<u><u>40,154.23</u></u>	<u><u>15.2%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Other Current Liabilities				
CLUB ACCOUNTS - CANADA	31,827.25	22,513.83	9,313.42	41.37%
TRUST ACCOUNTS - CANADA	131,285.97	151,723.09	-20,437.12	-13.47%
2850-3 · STUDENT CASH CLEARING	72.00	72.00	0.00	0.0%
Total Other Current Liabilities	<u>163,185.22</u>	<u>174,308.92</u>	<u>-11,123.70</u>	<u>-6.38%</u>
Total Current Liabilities	<u>163,185.22</u>	<u>174,308.92</u>	<u>-11,123.70</u>	<u>-6.38%</u>
Long Term Liabilities				
2100-3 · EOPS LOAN FUND	7,744.00	7,744.00	0.00	0.0%
2120-3 · DEANS' EMERGENCY LOAN FUND	9,565.00	9,565.00	0.00	0.0%
2140-3 · LATIN AMERICAN LOAN FUND	351.28	351.28	0.00	0.0%
2145-3 · MISCELLANEOUS LOAN FUNDS	84.95	84.95	0.00	0.0%
Total Long Term Liabilities	<u>17,745.23</u>	<u>17,745.23</u>	<u>0.00</u>	<u>0.0%</u>
Total Liabilities	<u>180,930.45</u>	<u>192,054.15</u>	<u>-11,123.70</u>	<u>-5.79%</u>
Equity				
3100-3 · CAPITAL-COLLEGE	88,891.41	38,356.44	50,534.97	131.75%
Net Income	34,597.02	33,854.06	742.96	2.2%
Total Equity	<u>123,488.43</u>	<u>72,210.50</u>	<u>51,277.93</u>	<u>71.01%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>304,418.88</u></u>	<u><u>264,264.65</u></u>	<u><u>40,154.23</u></u>	<u><u>15.2%</u></u>

**Associated Students  
Cañada College  
INCOME STATEMENT  
July 1, 2006 - Dec. 31, 2006**

	<u>Jul - Dec '06</u>	<u>Jul - Dec '05</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Income</b>				
4115-3 · ATM	645.50	820.50	-175.00	-21.33%
4120-3 · PROGRAM INCOME	0.00	978.94	-978.94	-100.0%
4130-3 · INTEREST EARNED	567.12	375.05	192.07	51.21%
4135-3 · MISCELLANEOUS INCOME	30.00	1,472.00	-1,442.00	-97.96%
4138-3 · SPACE RENTAL - VENDOR'S FEES	435.00	1,220.00	-785.00	-64.34%
4145-3 · STUDENT ACTIVITY CARD SALES	44,369.60	40,418.00	3,951.60	9.78%
4155-3 · VENDING INCOME	4,975.09	5,633.09	-658.00	-11.68%
<b>Total Income</b>	<u>51,022.31</u>	<u>50,917.58</u>	<u>104.73</u>	<u>0.21%</u>
<b>Expense</b>				
5023-3 · CENTRAL DUPLICATING EXPENSE	255.02	322.30	-67.28	-20.88%
5060-3 · CONFERENCE EXPENSE	1,606.60	208.46	1,398.14	670.7%
5070-3 · DEPRECIATION/F & F	1,065.68	1,238.99	-173.31	-13.99%
5120-3 · EQUIPMENT EXPENSE	432.99	2,045.91	-1,612.92	-78.84%
5130-3 · MISCELLANEOUS EXPENSES	0.00	1,852.46	-1,852.46	-100.0%
5140-3 · OFFICE SUPPLIES EXPENSE	1,630.09	990.55	639.54	64.56%
5155-3 · PROGRAM ASSISTANCE EXPENSE	613.55	3,865.57	-3,252.02	-84.13%
5160-3 · PROGRAMS EXPENSE	1,751.01	3,837.00	-2,085.99	-54.37%
5180-3 · PUBLICITY	468.88	10.00	458.88	4,588.8%
5185-3 · SPACE RENTAL EXPENSE	435.00	1,220.00	-785.00	-64.34%
5210-3 · STUDENT ACTIVITY CARD EXPENSES	2,383.95	-3,170.16	5,554.11	-175.2%
5220-3 · VENDING EXPENSE	5,782.52	4,642.44	1,140.08	24.56%
<b>Total Expense</b>	<u>16,425.29</u>	<u>17,063.52</u>	<u>-638.23</u>	<u>-3.74%</u>
<b>Net Income</b>	<u>34,597.02</u>	<u>33,854.06</u>	<u>742.96</u>	<u>2.2%</u>

## **Associated Students of College of San Mateo 2nd Quarter Report, October 2006 – December 2006**

The Associated Students of College of San Mateo (ASCSM) has had a productive second half of the fall 2006 semester. This year's Student Senate is full of passionate individuals who are interested in making substantive contributions to the life of the College and governance of the College and District. Some of the highlights of the October, November and December 2006 quarter are:

### **Ongoing Activities**

In addition to participating in their weekly Student Senate meetings, the members of the ASCSM have also been actively involved with each of their standing committees, including the Academic Enhancement Committee, the Finance & Administration Committee, the Programs & Services Committee, the Public Relations Committee, the Inter Club Council, the Legislative & Governmental Affairs Committee, the Café International Advisory Board, the Volunteer & Community Service Committee and the Ambassadors & Mentors Outreach Program Committee.

New and returning members of the ASCSM Student Senate continued to participate in College and District governance committees. At the College level, student leaders are attending numerous committee meetings, including the College Council, the Faculty Academic Senate, the Committee on Instruction, the Enrollment Management Committee, the Diversity in Action Group, the College Auxiliary Services Advisory Committee and the CSM Connects Service Learning Advisory Committee. At the District level, students are also involved in the District Shared Governance Council, the District Auxiliary Services Advisory Committee and the District Student Council.

During the months of October, November, and December, representatives of the Associated Students also actively participated in the College's search for a new President and Vice President of Student Services. Students were also well represented at the two open forums held for the final candidates for CSM President.

At the statewide and national levels, CSM student leaders are involved with the Student Senate for the California Community Colleges (SSCCC), and the American Student Association of Community College (ASACC).

The ASCSM, in cooperation with the Student Activities Office, continued to issue credit card style Student and Staff ID Cards to the College community. To date, the AS has issued thousands of ID Cards to Students, Faculty, Staff and Administrators.

To further increase the value of the CSM ID Card, the ASCSM has continued to expand and sponsor the Merchant Discount Program. This program provides a list of discount opportunities available to students, faculty, staff and administrators at on-campus AS-sponsored events, club events, local merchants, national chains and on the Internet, and includes movie theaters, restaurants, museums, art galleries, travel agencies and cultural centers.

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

## **Events and Activities:**

### **October 2006**

On Wednesday, October 11, the Associated Students and the Inter Club Council sponsored Club Day. This event provides an opportunity for CSM students to learn about and join the many student clubs and organizations available on campus. The groups participating included the Body & Brain Club, the Gay-Straight Alliance, the Inter Nations Club, Latinos Unidos, the Transfer Club, and the Hip-Hop Club.

On Wednesday, October 11, and throughout the month of October, the Gay-Straight Alliance (GSA), an ASCSM Club, and the Diversity in Action Group (DIAG) co-sponsored a series of campus events commemorating National Coming Out Day and Gay & Lesbian Pride month. These events included a lecture by Dr. Amity Buxton from the Straight Spouses Network and showings of *Brokeback Mountain*, *Capote*, and *Transamerica* in the campus theatre.

Between Friday, October 20, and Sunday, October 22, members of the Associated Students attended the California Community College Student Affairs Association (CCCSAA) Leadership Conference in Southern California. This annual event provides an opportunity for new and returning student leaders from around the state to network, share ideas, and develop leadership skills.

On Thursday, October 26, the Associated Students and the Diversity in Action Group (DIAG) co-sponsored a screening of the first half of Spike Lee's *When the Levees Broke*, a documentary covering the devastation in the wake of Hurricane Katrina. A member of the CSM Faculty, Erin Scholnick, and a CSM Student, Chris Eden, led a discussion at the conclusion of the film.

On the evening of Friday, October 27, the Inter Nations Club, with support from the Associated Students, sold refreshments during a performance by Ballet Afsaneh. The performance, which was held in the campus theatre, featured dances from Afghanistan.

Also on the evening of Friday, October 27, the CSM chapter of Phi Theta Kappa (PTK) hosted a dinner and screened *The Constant Gardener* in the campus Choral Room. The event was a fundraiser in support of the group's holiday food and clothing drive.

To celebrate Halloween, the Associated Students hosted a campus costume contest and pumpkin carving contest on Tuesday, October 31. The Associated Students also converted the Gallery Room in Building 5 into a haunted house and distributed candy to the campus community.

The Inter Nations Club, with support from the Associated Students, also celebrated Halloween, but with an international flair. Members of the club, many of whom were celebrating their first Halloween, shared their native dress and food.

### **November 2006**

On Thursday, November 2, the second half of Spike Lee's *When the Levees Broke* was screened, co-sponsored by the Diversity in Action Group (DIAG) and the Associated Students. Once again, a discussion was led by Professor Erin Scholnick and CSM Student Chris Eden after the film.

On Saturday, November 4, and Sunday, November 5, representatives from the ASCSM participated in the first General Assembly for the Student Senate for the California Community Colleges (SSCCC). The General Assembly provided an opportunity for student leaders from around the state to come together and vote on various resolutions regarding issues facing community college students. Student leaders also began drafting bylaws for the new organization.

On Wednesday, November 8, and Wednesday, November 15, the Transfer Club, with support from the Associated Students, held fundraisers. The fundraisers are intended to support future club events, including trips to transfer colleges and universities.

On the evening of Wednesday, November 8, the Diversity in Action Group (DIAG) and the Associated Students sponsored a performance of the one-person play *Horizon Line*. The play, which focuses on issues of diversity, is a mainstay of the Museum of Tolerance experience that District employees have the opportunity to attend.

On Friday, November 17, the CSM Music Department, with support from the Associated Students, sponsored the annual CSM Jazz Festival. The festival featured bands from 13 local high schools, a free noontime concert, and instrument workshops for the high school students.

On Thursday, November 30, the CSM Performance Dance Ensemble, an ASCSM Club, held its annual fall dance showcase. The showcase provides an opportunity for members of CSM's dance classes to choreograph and perform their own dances for the campus community.

## **December 2006**

On Wednesday, December 6, Alpha Gamma Sigma and the Transfer Club, both ASCSM Clubs, held a joint fundraiser. The event was intended to provide support for the future activities of both groups.

On Wednesday, December 6, and Thursday, December 7, the Associated Students hosted a holiday gift fair. The fair, which included vendors from around the Bay Area, was an opportunity for students, faculty, staff, and administrators to do some last-minute holiday shopping before the end of the semester.

On the evening of Friday, December 8, the Hip Hop Club, an ASCSM student group, sponsored an evening of performances and fashion. The show, which featured local hip hop performers, highlighted the positives of hip hop music and culture.

The Associated Students have already begun extensive planning for events during the spring 2007 semester. Upcoming events include the annual Service & Leadership Conference (Saturday, Feb. 10); the annual Get Linked Job & Volunteer Fair (Wednesday, March 14); and the annual Spring Fling event (late April/early May).

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

**Associated Students  
College of San Mateo  
BALANCE SHEET  
December 31, 2006**

	<u>Dec 31, 06</u>	<u>Dec 31, 05</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1050-4 · WELLS FARGO CHECKING ACCT	68,132.53	221,565.07	-153,432.54	-69.25%
1051-4 · UNION BANK OF CALIFORNIA	125,473.04	0.00	125,473.04	100.0%
1150-4 · PETTY CASH ASCSM	25.00	25.00	0.00	0.0%
<b>Total Checking/Savings</b>	<u>193,630.57</u>	<u>221,590.07</u>	<u>-27,959.50</u>	<u>-12.62%</u>
<b>Other Current Assets</b>				
1210.4 · ACCOUNTS RECEIVABLE - MISC	3,523.50	20,330.75	-16,807.25	-82.67%
1220.4 · A/R-Student Body Card Fee	136,551.00	0.00	136,551.00	100.0%
1221-4 · Allowance for Bad Debts-S.B.C.F	-3,440.89	0.00	-3,440.89	-100.0%
1280-4 · LOAN RECEIVABLE-SPECIAL PROGRAM	0.00	350.00	-350.00	-100.0%
1310-4 · EMERGENCY LOAN RECEIVABLE	3,700.00	7,915.00	-4,215.00	-53.25%
1320-4 · LUCILE KOSHLAND E- LOAN REC.	350.00	750.00	-400.00	-53.33%
1330-4 · DISTRICT INVESTMENT POOL	361,992.27	350,242.09	11,750.18	3.36%
1340-4 · INVESTMT.MARK TO MARKET ADJMT.	-5,567.02	-2,353.72	-3,213.30	136.52%
<b>Total Other Current Assets</b>	<u>497,108.86</u>	<u>377,234.12</u>	<u>119,874.74</u>	<u>31.78%</u>
<b>Total Current Assets</b>	690,739.43	598,824.19	91,915.24	15.35%
<b>Fixed Assets</b>				
1800.4 · FURNITURE & FIXTURE-ASCSM	224.00	1,360.40	-1,136.40	-83.53%
1820.4 · OFFICE EQUIPMENT	0.00	1,256.35	-1,256.35	-100.0%
1840.4 · FURNITURE & FIXTURE - CAFE	462.27	2,274.38	-1,812.11	-79.68%
1860.4 · STUDENT CARD EQPT- ASCSM	0.00	0.00	0.00	0.0%
1870.4 · GAME & RECREATION FURNITURE	0.00	0.00	0.00	0.0%
<b>Total Fixed Assets</b>	<u>686.27</u>	<u>4,891.13</u>	<u>-4,204.86</u>	<u>-85.97%</u>
<b>TOTAL ASSETS</b>	<u><b>691,425.70</b></u>	<u><b>603,715.32</b></u>	<u><b>87,710.38</b></u>	<u><b>14.53%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Accounts Payable	14,578.52	20,425.77	-5,847.25	-28.63%
<b>Total Accounts Payable</b>	<u>14,578.52</u>	<u>20,425.77</u>	<u>-5,847.25</u>	<u>-28.63%</u>
<b>Other Current Liabilities</b>				
2010-4 · EMERGENCY LOAN FUND	11,251.95	14,116.95	-2,865.00	-20.3%
2015-4 · LUCILE KOSHLAND - LOAN FUND	4,600.00	5,000.00	-400.00	-8.0%
2020-4 · PEACHES WINSTON BOOK FUND	3,974.13	3,974.13	0.00	0.0%
2030-4 · FOREIGN STUDENT LOAN FUND	1,524.00	1,524.00	0.00	0.0%
2100-CL · CLUB ACCOUNTS	101,307.69	102,509.44	-1,201.75	-1.17%
2500-TR · TRUST ACCOUNT	268,688.30	300,762.69	-32,074.39	-10.66%
<b>Total Other Current Liabilities</b>	<u>391,346.07</u>	<u>427,887.21</u>	<u>-36,541.14</u>	<u>-8.54%</u>
<b>Total Current Liabilities</b>	<u>405,924.59</u>	<u>448,312.98</u>	<u>-42,388.39</u>	<u>-9.46%</u>
<b>Total Liabilities</b>	405,924.59	448,312.98	-42,388.39	-9.46%

**Associated Students  
College of San Mateo  
BALANCE SHEET  
December 31, 2006**

<b>Equity</b>				
3100 · CAPITAL-ASCSM	88,085.20	88,085.20	0.00	0.0%
3150 · CAPITAL-CSM CAFE	31,915.13	31,915.13	0.00	0.0%
3160 · CAPITAL-CSM VENDING	30,768.12	30,768.12	0.00	0.0%
3900 · Fund Balance	-66,404.02	-66,404.02	0.00	0.0%
3901 · Fund Balance - ASCSM	175,028.12	93,571.56	81,456.56	87.05%
3902 · Fund Balance - CSM Cafe	-3,319.13	-1,704.68	-1,614.45	94.71%
3950 · PRIOR YEAR ADJUSTMENTS	-36,393.25	-32,986.48	-3,406.77	10.33%
Net Income	<u>65,820.94</u>	<u>12,157.51</u>	<u>53,663.43</u>	<u>441.4%</u>
Total Equity	<u>285,501.11</u>	<u>155,402.34</u>	<u>130,098.77</u>	<u>83.72%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>691,425.70</u></b>	<b><u>603,715.32</u></b>	<b><u>87,710.38</u></b>	<b><u>14.53%</u></b>

**Associated Students  
College of San Mateo  
INCOME STATEMENT  
July 1, 2006 - Dec. 31, 2006**

	<u>Jul - Dec 06</u>	<u>Jul - Dec 05</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4115 - ATM	2,098.00	1,609.00	489.00	30.39%
4125 - GAMES/RECREATION	456.76	0.00	456.76	100.0%
4135 - MISC INCOME	380.00	30.00	350.00	1,166.67%
4145 - STUDENT BODY CARD FEE	103,449.00	51,273.50	52,175.50	101.76%
4154 - VENDING-PEPSI	11,950.44	11,830.18	120.26	1.02%
4155 - VENDING-ACTION	4,446.17	2,729.04	1,717.13	62.92%
4156 - CAFE CONTRACT COMMISSION	230.78	1,135.03	-904.25	-79.67%
<b>Total Income</b>	<u>123,011.15</u>	<u>68,606.75</u>	<u>54,404.40</u>	<u>79.3%</u>
<b>Expense</b>				
<b>5070 - DEPRECIATIONS</b>				
5071 - FURNITURE & FIXTURE - ASCSM	180.00	971.28	-791.28	-81.47%
5072 - OFFICE EQUIPMENT	128.64	313.08	-184.44	-58.91%
5073 - FURNITURE & FIXTURE - CAFE	906.06	906.06	0.00	0.0%
<b>Total 5070 - DEPRECIATIONS</b>	<u>1,214.70</u>	<u>2,190.42</u>	<u>-975.72</u>	<u>-44.55%</u>
5078 - Loss on Disposal of Equipment	814.63	0.00	814.63	100.0%
5090 - EQUIPMENT REPAIR/MAINTENANCE	0.00	785.89	-785.89	-100.0%
5120 - Bad Debts Expense-Std. B. C. F.	1,965.54	0.00	1,965.54	100.0%
5140 - OFFICE SUPPLIES	520.20	828.71	-308.51	-37.23%
5160 - OPERATING	780.28	252.29	527.99	209.28%
5165 - HOSPITALITY	626.65	0.00	626.65	100.0%
5166 - AWARDS & AWARDS CEREMONIES	0.00	-100.00	100.00	100.0%
5170 - PROGRAMS	1,273.97	3,531.45	-2,257.48	-63.93%
5172 - PUBLICATION EXPENSE	59.94	59.94	0.00	0.0%
5175 - CLUB ASSISTANCE/ICC	1,245.76	4,459.82	-3,214.06	-72.07%
5177 - COLLEGE PROGRAM ASSISTANCE	300.00	0.00	300.00	100.0%
5178 - SCHOLARSHIP-SMCCCD FOUNDATION	0.00	500.00	-500.00	-100.0%
5180 - STUDENT EXPRESS CARD	2,114.97	946.20	1,168.77	123.52%
5200 - STUDENT ASSISTANT ASCSM	35,649.94	32,960.60	2,689.34	8.16%
6999 - VOID CHECKS	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<u>46,566.58</u>	<u>46,415.32</u>	<u>151.26</u>	<u>0.33%</u>
<b>Net Ordinary Income</b>	<u>76,444.57</u>	<u>22,191.43</u>	<u>54,253.14</u>	<u>244.48%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4130 - INTEREST EARNED-DIST.INVESTMENT	6,003.76	5,660.33	343.43	6.07%
4132 - UNREALIZED G/LOSS FRM.INVESTMT.	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	<u>6,003.76</u>	<u>5,660.33</u>	<u>343.43</u>	<u>6.07%</u>
<b>Other Expense</b>				
6554 - CAFE CONT.COMM.exp. to Reserve	230.78	1,135.03	-904.25	-79.67%
6555 - Vending Inc. Exp. to VP Trust	16,396.61	14,559.22	1,837.39	12.62%
<b>Total Other Expense</b>	<u>16,627.39</u>	<u>15,694.25</u>	<u>933.14</u>	<u>5.95%</u>
<b>Net Other Income</b>	<u>-10,623.63</u>	<u>-10,033.92</u>	<u>-589.71</u>	<u>5.88%</u>
<b>Net Income</b>	<u><u>65,820.94</u></u>	<u><u>12,157.51</u></u>	<u><u>53,663.43</u></u>	<u><u>441.4%</u></u>

**Associated Students of Skyline College  
Summary of Programs and Activities  
2<sup>nd</sup> Quarter Report, October – December 2006**

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

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

Art on Campus Committee  
Bookstore RFP Committee  
Campus Auxiliary Services Advisory Committee  
College Council  
Curriculum Committee  
District Auxiliary Services Advisory Committee  
District Associated Students Governing Board  
District Budget Committee  
District Shared Governance Council  
Educational and Facilities Master Plan Committee  
Ed Policy Committee  
Fresh Look Advisory Committee  
Health and Safety Committee  
Intercampus Planning Committee  
Planning and Budget Committee  
Student Union Planning Committee  
WASAC Accreditation Committees

***Student Handbook and Academic Planners:*** The ASSC continues to work with the Student Activities Office to distribute the Student Handbooks and Academic Planners. Current copies of the handbook are available in the Student Activities Office.

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

***Student Identification Cards:*** The Student Activities Office continues to produce student ID cards for the student body with assistance from the ASSC. A new camera is needed to improve the ID card quality. This issue will be placed on a future ASSC agenda.

***Skyline Organizations and Club SOCC:*** The ASSC members always encourage other students to become active on campus by their work through SOCC. They also encourage students who do not find a club that interests them to start their own. The Club Manual and instructions on how to start a club are available in the Student Activities Office.

***Program and Events:***

**October 31, 2006**

**Halloween Event**

The ASSC gave goodie bags to the Children's Center (approximately 50 students).

**November 1-17, 2006**

**Can Food Drive**

As incentive for participation and a great turn out, ASSC, in conjunction with SOCC, held a contest for clubs to generate donations for the food drive. The club that had the most donations collected for the food drive won a Boston Market meal and Marie Calendar pies to be served on campus.

**November 7, 2006**

**Honors Transfer Program**

The ASSC contributed funds in conjunction with the Honors Transfer program to send students to UCLA for a campus tour visit.

**November 8-15, 2006**

**Latino Film Festival**

ASSC funded facilities and technical aspects for the show.

**November 2006**

**EOPS**

In conjunction with EOPS, the ASSC funded a UC Berkeley Campus tour visit.

If you need additional information or 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

**Associated Students  
Skyline College  
BALANCE SHEET  
December 31, 2006**

	<u>Dec 31, '06</u>	<u>Dec 31, '05</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
101 - Change Fund	25.00	25.00	0.00	0.0%
100 - Cash in Bank	134,529.13	105,606.69	28,922.44	27.39%
103 - District Investment Pool	428,013.76	421,432.96	6,580.80	1.56%
<b>Total Checking/Savings</b>	<u>562,567.89</u>	<u>527,064.65</u>	<u>35,503.24</u>	<u>6.74%</u>
<b>Accounts Receivable</b>				
1200 - *Accounts Receivable	463,062.90	287,429.00	175,633.90	61.11%
<b>Total Accounts Receivable</b>	<u>463,062.90</u>	<u>287,429.00</u>	<u>175,633.90</u>	<u>61.11%</u>
<b>Other Current Assets</b>				
Accounts Receivable	33,486.51	3,948.89	29,537.62	748.0%
<b>Total Other Current Assets</b>	<u>33,486.51</u>	<u>3,948.89</u>	<u>29,537.62</u>	<u>748.0%</u>
<b>Total Current Assets</b>	1,059,117.30	818,442.54	240,674.76	29.41%
<b>Fixed Assets</b>				
160.0 - Fixed Assets	6,383.05	7,839.06	-1,456.01	-18.57%
<b>Total Fixed Assets</b>	<u>6,383.05</u>	<u>7,839.06</u>	<u>-1,456.01</u>	<u>-18.57%</u>
<b>TOTAL ASSETS</b>	<u><u>1,065,500.35</u></u>	<u><u>826,281.60</u></u>	<u><u>239,218.75</u></u>	<u><u>28.95%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 - Accounts Payable	1,099.28	-550.64	1,649.92	-299.64%
<b>Total Accounts Payable</b>	<u>1,099.28</u>	<u>-550.64</u>	<u>1,649.92</u>	<u>-299.64%</u>
<b>Other Current Liabilities</b>				
Club Accounts	111,750.05	99,420.46	12,329.59	12.4%
Loan Funds	3,182.66	3,182.66	0.00	0.0%
Trust Accounts	621,555.33	510,792.47	110,762.86	21.69%
<b>Total Other Current Liabilities</b>	<u>736,488.04</u>	<u>613,395.59</u>	<u>123,092.45</u>	<u>20.07%</u>
<b>Total Current Liabilities</b>	<u>737,587.32</u>	<u>612,844.95</u>	<u>124,742.37</u>	<u>20.36%</u>
<b>Total Liabilities</b>	737,587.32	612,844.95	124,742.37	20.36%
<b>Equity</b>				
400 - Opening Bal Equity	137,292.05	137,292.05	0.00	0.0%
450 - Retained Earnings	129,834.11	80,563.44	49,270.67	61.16%
Net Income	60,786.87	-4,418.84	65,205.71	-1,475.63%
<b>Total Equity</b>	<u>327,913.03</u>	<u>213,436.65</u>	<u>114,476.38</u>	<u>53.64%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,065,500.35</u></u>	<u><u>826,281.60</u></u>	<u><u>239,218.75</u></u>	<u><u>28.95%</u></u>

**Associated Students  
Skyline College  
INCOME STATEMENT  
July 1, 2006 - Dec. 31, 2006**

	<u>Jul - Dec 06</u>	<u>Jul - Dec 05</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Income</b>				
<b>Revenues from Operations</b>				
<b>508 - Interest Income</b>	7,222.59	6,438.58	784.01	12.18%
<b>510 - Miscellaneous Income</b>	50.00	30.00	20.00	66.67%
<b>520 - Student Activity Card Income</b>	69,508.90	20,003.00	49,505.90	247.49%
<b>528 - Vending Income</b>	4,650.21	3,647.50	1,002.71	27.49%
<b>Total Revenues from Operations</b>	<u>81,431.70</u>	<u>30,119.08</u>	<u>51,312.62</u>	<u>170.37%</u>
<b>Total Income</b>	81,431.70	30,119.08	51,312.62	170.37%
<b>Expense</b>				
<b>Operating Expenses</b>				
<b>601 - Payroll Expense</b>	3,440.50	2,710.48	730.02	26.93%
<b>602 - Employee Benefits</b>	73.08	54.52	18.56	34.04%
<b>620 - Depreciation</b>	1,292.82	1,188.54	104.28	8.77%
<b>622 - General Fund Expenditures</b>	130.00	201.35	-71.35	-35.44%
<b>623 - Office Supplies</b>	3,772.07	3,841.36	-69.29	-1.8%
<b>624 - Activities Fund</b>	3,771.01	19,029.67	-15,258.66	-80.18%
<b>625 - Chartered Clubs/Org. Fund</b>	1,000.00	7,500.00	-6,500.00	-86.67%
<b>626 - Scholarships&amp;NonProfit Donation</b>	759.88	0.00	759.88	100.0%
<b>642 - Conference &amp; Travel</b>	6,405.47	0.00	6,405.47	100.0%
<b>650 - Publicity Expense</b>	0.00	12.00	-12.00	-100.0%
<b>Total Operating Expenses</b>	<u>20,644.83</u>	<u>34,537.92</u>	<u>-13,893.09</u>	<u>-40.23%</u>
<b>Total Expense</b>	20,644.83	34,537.92	-13,893.09	-40.23%
<b>Net Income</b>	<u><u>60,786.87</u></u>	<u><u>-4,418.84</u></u>	<u><u>65,205.71</u></u>	<u><u>-1,475.63%</u></u>

California Community Colleges  
 Quarterly Financial Status Report, CCFS-311Q

Fiscal Year : 2006-07

District: 370 San Mateo County Community College District

Quarter Ended: 31-Dec

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2003-04	Actual 2004-05	Actual 2005-06	Projected 2006-07
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	88,595,220	90,654,782	106,151,800	103,792,744
A.2	Other Financing Sources (Object 8900)	4,054	121,817	78,404	10,000
A.3	<b>Total Unrestricted Revenues (A.1 + A.2)</b>	<b>88,599,274</b>	<b>90,776,599</b>	<b>106,230,204</b>	<b>103,802,744</b>
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	83,466,565	87,847,388	92,651,889	101,039,212
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,817,487	2,949,516	13,625,995	2,912,343
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	<b>88,284,052</b>	<b>90,796,904</b>	<b>106,277,884</b>	<b>103,951,555</b>
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	<b>315,222</b>	<b>-20,305</b>	<b>-47,680</b>	<b>-148,811</b>
D.	<b>Fund Balance, Beginning</b>	<b>9,632,469</b>	<b>9,947,691</b>	<b>9,927,386</b>	<b>9,879,706</b>
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	<b>9,632,469</b>	<b>9,947,691</b>	<b>9,927,386</b>	<b>9,879,706</b>
E.	<b>Fund Balance, Ending (C. + D.2)</b>	<b>9,947,691</b>	<b>9,927,386</b>	<b>9,879,706</b>	<b>9,730,895</b>
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	11.3%	10.9%	9.3%	9.4%

<b>II. Annualized Attendance FTES:</b>					
G.1	Annualized FTES (excluding apprentice and non-resident)	19,872	20,287		21,375

Line	Description	As of the specified quarter ended for each fiscal year presented			
		2003-04	2004-05	2005-06	2006-07
<b>III. Total General Fund Cash Balance (Unrestricted and Restricted)</b>					
H.1	Cash, excluding borrowed funds				12,444,121
H.2	Cash, borrowed funds only				0
H.3	<b>Total Cash (H.1+ H.2)</b>	<b>27,112,430</b>	<b>17,459,816</b>	<b>8,261,141</b>	<b>12,444,121</b>

Line	Description	Adopted Budget	Annual Current Budget	Year-to-Date Actuals	Percentage
		(Col. 1)	(Col. 2)	(Col. 3)	(Col. 3/Col. 2)
<b>IV. Unrestricted General Fund Revenues and Expenditures: 2006-07 Budget to Year-to-Date Actuals</b>					
I.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	103,717,741	103,785,441	50,360,931	49%
I.2	Other Financing Sources (Object 8900)	0	54,881	56,553	103%
I.3	<b>Total Unrestricted Revenues (I.1 + I.2)</b>	<b>103,717,741</b>	<b>103,840,322</b>	<b>50,417,484</b>	<b>49%</b>
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	106,607,230	106,720,307	48,609,661	46%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,902,838	2,912,342	1,947,308	67%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	<b>109,510,068</b>	<b>109,632,649</b>	<b>50,556,969</b>	<b>46%</b>
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	<b>-5,792,327</b>	<b>-5,792,327</b>	<b>-139,485</b>	
L.	Adjusted Fund Balance, Beginning	9,879,706	9,879,706	9,879,706	
L.1	<b>Fund Balance, Ending</b>	<b>4,087,379</b>	<b>4,087,379</b>	<b>9,740,221</b>	
M.	Percentage of UGF Fund Balance to UGF Expenditures (L.1 / J.3)	3.7%	3.7%	19.3%	

IV. Has the district settled any employee contracts during this quarter? **No**

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

Contract Period Settled (Specify YYYY-YY)	Management		Academic		Classified	
	Total Cost Increase	%*	Total Cost Increase	%*	Total Cost Increase	%*
<b>a. SALARIES:</b>						
Year 1: 0	0	0.0%	0	0.0%	0	0.0%
Year 2: 0	0	0.0%	0	0.0%	0	0.0%
Year 3: 0	0	0.0%	0	0.0%	0	0.0%
<b>b. BENEFITS:</b>						
Year 1: 0	0	0.0%	0	0.0%	0	0.0%
Year 2: 0	0	0.0%	0	0.0%	0	0.0%
Year 3: 0	0	0.0%	0	0.0%	0	0.0%

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



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**San Mateo County Community College District**  
**DISTRICT CASH FLOW SUMMARY**  
**FOR THE QUARTER ENDING DECEMBER 30, 2006**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE &amp; Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
<b>Beg. Cash Balance in County Treasury</b>	<b>\$16,699,837</b>	<b>\$5,273,328</b>	<b>\$6,305,369</b>	<b>\$216,420,371</b>	<b>\$200,818</b>	<b>\$206,345</b>	<b>\$0</b>
<b>Cash inflow from operations:</b>							
Year-to-date Income	50,417,484	8,955,318	26,513,071	344,208,991	442,582	2,947,175	1,761,684
Accounts Receivable	5,264,571	507,221	2,747,824	13,707,447	86,618	244,474	63,789
Deferred Income	-3,628,413	25,458		-13,780	-10,418	-117,977	
Cash awaiting for deposit	313,465						
<b>Total Income</b>	<b>69,066,945</b>	<b>14,761,325</b>	<b>35,566,263</b>	<b>574,323,029</b>	<b>719,600</b>	<b>3,280,017</b>	<b>1,825,473</b>
<b>Cash outflow for operations:</b>							
Year to date expenditure	50,556,969	9,991,123	5,428,585	40,347,614	456,431	2,818,451	0
Advances / Prepaid	-547,909	-96,768	-547	-56,513	-8,640	0	
Account Payable	11,947,177	-660,413	3,611	8,785,536	14,016	66,106	<u>130,712</u>
<b>Cash Balance From Operations</b>	<b>7,110,708</b>	<b>5,527,382</b>	<b>30,134,615</b>	<b>525,246,392</b>	<b>257,793</b>	<b>395,460</b>	<b>1,694,761</b>
<b>Other Cash inflow</b>							
Medical Flex Plan / Revolv. Fund	-50,300						
TRANS	3,500,000						
Trusts (JPA & 3CBG)							
<b>Beg. Investment Balance</b>							
LAIF Balance	\$5,133,681						10,280,392
County Pool Balance	1,322,000						11,729,869
Special Bond			79,708	5,000			2,298,963
C.O.P.	<u>0</u>						
<b>Total Beg. Balance</b>	<b>\$6,455,680</b>		<b>79,708</b>	<b>5,000</b>			<b>24,309,224</b>
<b>Y.T.D. Investment Balance</b>							
LAIF Balance	\$5,264,356						10,542,075
County Pool Balance	1,334,993						13,162,947
Special Bond			79,708	5,000			2,298,963
C.O.P.	<u>0</u>			<u>0</u>			
<b>Y.T.D. Balance</b>	<b>\$6,599,349</b>		<b>79,708</b>	<b>5,000</b>			<b>26,003,985</b>
Net Cash changes from Investment	-143,669		0	0			-1,694,761
Net changes from unrealized gain / (loss)							
Cash Balance in County Treasury	<u>10,416,739</u>	<u>5,527,382</u>	<u>30,134,615</u>	<u>525,246,392</u>	<u>257,793</u>	<u>395,460</u>	<u>0</u>
<b>Net Cash (Excluding TRANS &amp; Trusts)</b>	<b><u>\$6,916,739</u></b>	<b><u>\$5,527,382</u></b>	<b><u>\$30,134,615</u></b>	<b><u>\$525,246,392</u></b>	<b><u>\$257,793</u></b>	<b><u>\$395,460</u></b>	<b><u>\$0</u></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>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	3,754	\$3,141	\$7,098,066	60.19%	\$1,891	\$2,090,852	17.73%	\$557
College of San Mateo	\$28,985,348	9,598	\$3,020	\$17,502,322	60.38%	\$1,824	\$5,157,683	17.79%	\$537
Skyline College	\$20,325,148	7,128	\$2,851	\$12,208,467	60.07%	\$1,713	\$3,783,320	18.61%	\$531
Central Svcs/District Office	\$27,181,269	0	\$0	\$574,914	2.12%	\$0	\$7,823,285	28.78%	\$0
<b>Total</b>	<b>\$88,284,051</b>	<b>20,480</b>	<b>\$4,311</b>	<b>\$37,383,769</b>	<b>42.34%</b>	<b>\$1,825</b>	<b>\$18,855,140</b>	<b>21.36%</b>	<b>\$921</b>
<b>2004-2005</b>									
Cañada College	\$13,075,199	4,061	\$3,220	\$7,522,047	57.53%	\$1,852	\$2,320,706	17.75%	\$571
College of San Mateo	\$29,993,932	8,942	\$3,354	\$18,130,378	60.45%	\$2,028	\$5,125,054	17.09%	\$573
Skyline College	\$21,488,221	6,970	\$3,083	\$12,940,296	60.22%	\$1,857	\$3,773,824	17.56%	\$541
Central Svcs/District Office	\$26,239,553	0	\$0	\$556,323	2.12%	\$0	\$8,142,280	31.03%	\$0
<b>Total</b>	<b>\$90,796,905</b>	<b>19,973</b>	<b>\$4,546</b>	<b>\$39,149,044</b>	<b>43.12%</b>	<b>\$1,960</b>	<b>\$19,361,863</b>	<b>21.32%</b>	<b>\$969</b>
<b>2005-06</b>									
Cañada College	\$13,755,589	4,195	\$3,279	\$8,025,133	58.34%	\$1,913	\$2,548,605	18.53%	\$608
College of San Mateo	\$31,692,633	8,669	\$3,656	\$19,075,209	60.19%	\$2,200	\$5,370,121	16.94%	\$619
Skyline College	\$22,945,013	6,887	\$3,332	\$13,556,860	59.08%	\$1,968	\$4,053,691	17.67%	\$589
Central Svcs/District Office	\$37,884,646	0	\$0	\$684,157	1.81%	\$0	\$8,810,570	23.26%	\$0
<b>Total</b>	<b>\$106,277,881</b>	<b>19,751</b>	<b>\$5,381</b>	<b>\$41,341,359</b>	<b>38.90%</b>	<b>\$2,093</b>	<b>\$20,782,987</b>	<b>19.56%</b>	<b>\$1,052</b>

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 2

EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000		
AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
\$1,366,798	12.48%	\$407	\$525,097	4.79%	\$156	\$94,375	0.86%	\$28	\$163	0.00%	\$0
\$3,174,206	12.23%	\$348	\$1,610,982	6.21%	\$177	\$286,686	1.10%	\$31	\$194,566	0.75%	\$21
\$2,254,973	12.04%	\$345	\$1,466,108	7.83%	\$224	\$358,011	1.91%	\$55	\$827	0.00%	\$0
\$3,568,987	19.30%	\$0	\$5,205,713	28.16%	\$0	\$1,175,066	6.36%	\$0	\$2,239,150	12.11%	\$0
<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>\$1,914,138</b>	<b>2.58%</b>	<b>\$101</b>	<b>\$2,434,706</b>	<b>3.28%</b>	<b>\$128</b>
\$1,477,846	12.51%	\$417	\$849,738	7.20%	\$240	\$109,052	0.92%	\$31	\$0	0.00%	\$0
\$3,381,767	12.10%	\$390	\$1,549,140	5.54%	\$178	\$349,089	1.25%	\$40	\$893,275	3.20%	\$103
\$2,411,962	12.06%	\$370	\$1,504,845	7.52%	\$231	\$586,994	2.93%	\$90	\$297,705	1.49%	\$46
\$4,197,159	20.12%	\$0	\$5,375,003	25.77%	\$0	\$1,255,583	6.02%	\$0	\$3,399,934	16.30%	\$0
<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>\$2,300,718</b>	<b>2.85%</b>	<b>\$123</b>	<b>\$4,590,914</b>	<b>5.69%</b>	<b>\$245</b>
\$1,641,808	13.00%	\$416	\$621,208	4.92%	\$157	\$48,445	0.38%	\$12	\$157,888	1.25%	\$40
\$3,779,836	12.62%	\$430	\$1,591,167	5.31%	\$181	\$360,865	1.20%	\$41	\$551,621	1.84%	\$63
\$2,722,326	12.66%	\$394	\$1,359,202	6.32%	\$197	\$460,671	2.14%	\$67	\$178,703	0.83%	\$26
\$4,649,086	20.59%	\$0	\$6,028,644	26.70%	\$0	\$724,435	3.21%	\$0	\$3,685,858	16.32%	\$0
<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>\$1,594,416</b>	<b>1.84%</b>	<b>\$81</b>	<b>\$4,574,070</b>	<b>5.28%</b>	<b>\$233</b>
\$1,865,192	14.44%	\$455	\$554,146	4.29%	\$135	\$31,230	0.24%	\$8	\$58,365	0.45%	\$14
\$4,411,303	14.53%	\$461	\$1,193,566	3.93%	\$125	\$103,905	0.34%	\$11	\$97,427	0.32%	\$10
\$3,064,203	14.18%	\$403	\$1,200,784	5.56%	\$158	\$121,793	0.56%	\$16	\$4,904	0.02%	\$1
\$5,824,556	23.70%	\$0	\$6,920,699	28.16%	\$0	\$305,539	1.24%	\$0	\$2,650,705	10.78%	\$0
<b>\$15,165,254</b>	<b>16.95%</b>	<b>\$714</b>	<b>\$9,869,195</b>	<b>11.03%</b>	<b>\$464</b>	<b>\$562,467</b>	<b>0.63%</b>	<b>\$26</b>	<b>\$2,811,401</b>	<b>3.14%</b>	<b>\$132</b>
\$1,942,156	16.47%	\$517	\$579,130	4.91%	\$154	\$26,203	0.22%	\$7	\$55,879	0.47%	\$15
\$4,761,950	16.43%	\$496	\$1,075,809	3.71%	\$112	\$105,309	0.36%	\$11	\$382,275	1.32%	\$40
\$3,393,849	16.70%	\$476	\$836,728	4.12%	\$117	\$35,212	0.17%	\$5	\$67,572	0.33%	\$9
\$7,234,924	26.62%	\$0	\$6,894,239	25.36%	\$0	\$342,145	1.26%	\$0	\$4,311,762	15.86%	\$0
<b>\$17,332,879</b>	<b>19.63%</b>	<b>\$846</b>	<b>\$9,385,906</b>	<b>10.63%</b>	<b>\$458</b>	<b>\$508,869</b>	<b>0.58%</b>	<b>\$25</b>	<b>\$4,817,488</b>	<b>5.46%</b>	<b>\$235</b>
\$2,186,184	16.72%	\$538	\$949,290	7.26%	\$234	\$70,109	0.54%	\$17	\$26,863	0.21%	\$7
\$5,131,569	17.11%	\$574	\$1,396,104	4.65%	\$156	\$43,686	0.15%	\$5	\$167,140	0.56%	\$19
\$3,674,519	17.10%	\$527	\$925,656	4.31%	\$133	\$71,598	0.33%	\$10	\$102,326	0.48%	\$15
\$7,964,149	30.35%	\$0	\$6,693,121	25.51%	\$0	\$230,493	0.88%	\$0	\$2,653,187	10.11%	\$0
<b>\$18,956,422</b>	<b>20.88%</b>	<b>\$949</b>	<b>\$9,964,172</b>	<b>10.97%</b>	<b>\$499</b>	<b>\$415,886</b>	<b>0.46%</b>	<b>\$21</b>	<b>\$2,949,516</b>	<b>3.25%</b>	<b>\$148</b>
\$2,426,386	17.64%	\$578	\$741,963	5.39%	\$177	\$1,662	0.01%	\$0	\$11,840	0.09%	\$3
\$5,502,772	17.36%	\$635	\$1,526,260	4.82%	\$176	\$32,953	0.10%	\$4	\$185,318	0.58%	\$21
\$3,965,764	17.28%	\$576	\$1,175,846	5.12%	\$171	\$5,192	0.02%	\$1	\$187,660	0.82%	\$27
\$8,353,451	22.05%	\$0	\$6,570,316	17.34%	\$0	\$224,975	0.59%	\$0	\$13,241,177	34.95%	\$0
<b>\$20,248,373</b>	<b>19.05%</b>	<b>\$1,025</b>	<b>\$10,014,385</b>	<b>9.42%</b>	<b>\$507</b>	<b>\$264,782</b>	<b>0.25%</b>	<b>\$13</b>	<b>\$13,625,995</b>	<b>12.82%</b>	<b>\$690</b>

Notes:

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

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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>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>
<b>2004-2005</b>								
Cañada College	\$12,766,997	4,061	\$9,884,468	77.42%	\$2,434	\$1,578,171	12.36%	\$389
College of San Mateo	\$28,153,518	8,942	\$22,304,783	79.23%	\$2,494	\$3,657,969	12.99%	\$409
Skyline College	\$21,141,029	6,970	\$16,707,797	79.03%	\$2,397	\$2,461,809	11.64%	\$353
Central Svcs/District Office	\$25,456,582	0	\$6,316,373	24.81%	\$0	\$332,869	1.31%	\$0
<b>Total</b>	<b>\$87,518,126</b>	<b>19,973</b>	<b>\$55,213,421</b>	<b>63.09%</b>	<b>\$2,764</b>	<b>\$8,030,818</b>	<b>9.18%</b>	<b>\$402</b>
<b>2005-20065</b>								
Cañada College	\$13,433,034	4,195	\$10,429,502	77.64%	\$2,486	\$1,732,452	12.90%	\$413
College of San Mateo	\$29,641,602	8,669	\$23,696,737	79.94%	\$2,734	\$3,653,820	12.33%	\$421
Skyline College	\$22,541,883	6,887	\$17,500,735	77.64%	\$2,541	\$2,710,112	12.02%	\$394
Central Svcs/District Office	\$29,071,627	0	\$6,420,495	22.09%	\$0	\$138,270	0.48%	\$0
<b>Total</b>	<b>\$94,688,147</b>	<b>19,751</b>	<b>\$58,047,469</b>	<b>61.30%</b>	<b>\$2,939</b>	<b>\$8,234,654</b>	<b>8.70%</b>	<b>\$417</b>

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>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>
<b>2004-2005</b>								
Cañada College	\$12,766,997	4,061	\$26,358	0.21%	\$6	\$1,277,999	10.01%	\$315
College of San Mateo	\$28,153,518	8,942	\$52,632	0.19%	\$6	\$2,138,134	7.59%	\$239
Skyline College	\$21,141,029	6,970	\$30,015	0.14%	\$4	\$1,941,408	9.18%	\$279
Central Svcs/District Office	\$25,456,582	0	\$8,298,369	32.60%	\$0	\$10,508,972	41.28%	\$0
<b>Total</b>	<b>\$87,518,126</b>	<b>19,973</b>	<b>\$8,407,373</b>	<b>9.61%</b>	<b>\$421</b>	<b>\$15,866,514</b>	<b>18.13%</b>	<b>\$794</b>
<b>2005-2006</b>								
Cañada College	\$13,433,034	4,195	\$18,700	0.14%	\$4	\$1,252,381	9.32%	\$299
College of San Mateo	\$29,641,602	8,669	\$67,045	0.23%	\$8	\$2,224,001	7.50%	\$257
Skyline College	\$22,541,883	6,887	\$39,579	0.18%	\$6	\$2,291,457	10.17%	\$333
Central Svcs/District Office	\$29,071,627	0	\$9,178,140	31.57%	\$0	\$13,334,722	45.87%	\$0
<b>Total</b>	<b>\$94,688,147</b>	<b>19,751</b>	<b>\$9,303,463</b>	<b>9.83%</b>	<b>\$471</b>	<b>\$19,102,561</b>	<b>20.17%</b>	<b>\$967</b>

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>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>
<b>2004-2005</b>							
Cañada College	\$7,522,047	\$3,276,153	43.55%	\$2,656,401	35.31%	\$546,918	7.27%
College of San Mateo	\$18,130,378	\$8,676,777	47.86%	\$5,535,593	30.53%	\$1,864,834	10.29%
Skyline College	\$12,940,296	\$6,088,589	47.05%	\$3,795,455	29.33%	\$1,288,737	9.96%
Central Svcs/District Office	\$556,323	\$0	0.00%	\$0	0.00%	\$130,512	23.46%
<b>Total</b>	<b>\$39,149,044</b>	<b>\$18,041,520</b>	<b>46.08%</b>	<b>\$11,987,449</b>	<b>30.62%</b>	<b>\$3,831,002</b>	<b>9.79%</b>
<b>2005-2006</b>							
Cañada College	\$8,025,133	\$3,505,905	43.69%	\$2,853,363	35.56%	\$542,219	6.76%
College of San Mateo	\$19,075,209	\$9,146,227	47.95%	\$5,821,588	30.52%	\$1,867,996	9.79%
Skyline College	\$13,556,860	\$6,550,140	48.32%	\$3,977,735	29.34%	\$1,312,030	9.68%
Central Svcs/District Office	\$684,157	\$0	0.00%	\$0	0.00%	\$184,560	26.98%
<b>Total</b>	<b>\$41,341,359</b>	<b>\$19,202,272</b>	<b>46.45%</b>	<b>\$12,652,686</b>	<b>30.61%</b>	<b>\$3,906,806</b>	<b>9.45%</b>

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>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>
<b>2004-2005</b>							
Cañada College	\$7,522,047	\$135,800	1.81%	\$860,529	11.44%	\$46,245	0.61%
College of San Mateo	\$18,130,378	\$380,334	2.10%	\$1,411,863	7.79%	\$260,976	7.79%
Skyline College	\$12,940,296	\$474,803	3.67%	\$1,094,725	8.46%	\$197,987	1.53%
Central Svcs/District Office	\$556,323	\$24,801	4.46%	\$401,010	72.08%	\$0	0.00%
<b>Total</b>	<b>\$39,149,044</b>	<b>\$1,015,739</b>	<b>2.59%</b>	<b>\$3,768,127</b>	<b>9.63%</b>	<b>\$505,209</b>	<b>1.29%</b>
<b>2005-2006</b>							
Cañada College	\$8,025,133	\$203,198	2.53%	\$910,945	11.35%	\$9,502	0.12%
College of San Mateo	\$19,075,209	\$418,873	2.20%	\$1,546,789	8.11%	\$273,736	8.11%
Skyline College	\$13,556,860	\$508,931	3.75%	\$1,019,490	7.52%	\$188,533	1.39%
Central Svcs/District Office	\$684,157	\$6,460	0.94%	\$493,137	72.08%	\$0	0.00%
<b>Total</b>	<b>\$41,341,359</b>	<b>\$1,137,462</b>	<b>2.75%</b>	<b>\$3,970,361</b>	<b>9.60%</b>	<b>\$471,771</b>	<b>1.14%</b>

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