

San Mateo County Community College District

2006-07 Final Budget Report

Measure C Campus Flagship Construction Projects



COLLEGE of
SAN MATEO

Science Building (Building 36)



Skyline
COLLEGE

Student Support/
Community
Services Center
&

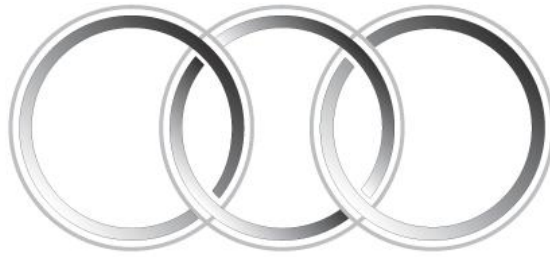
Science Annex (Buildings 6 & 7A)



Cañada College

Library & Student Resource
Center (Building 9)





SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

2006-07
Final Budget
Report

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CHANCELLOR'S MESSAGE



Dear Colleagues,

The 2006-07 budget year begins with some notable changes—not only from a fiscal perspective, in terms of modifications to the District's budget development process but also from a physical perspective, expressed through the changing appearance of our campuses.

On the fiscal front, the District's Budget and Finance Committee worked diligently throughout the year to create a new resource allocation model. The model was developed with direct input from a broad constituent base and was incorporated into the 2006-07 budget.

In addition to the District's internal resource allocation model, the statewide system has been revamping the funding model for all California Community Colleges. Senate Bill 361 will enact fundamental changes to the community college funding model. The proposed model will simplify the allocation formula and substantially equalize funding to community college districts. Our District actively participated in discussions surrounding the new funding model and will continue to work diligently to promote the District's interests in Sacramento and the State Chancellor's Office.

In another important development, the collective bargaining groups and the Board's representatives reached agreement on multi-year contracts. While revenues from state apportionment are always unpredictable, the multi-year contracts add a level of certainty to the process and will allow the District to develop future budgets with greater clarity on the economic impact of future salary improvements.

Concerning our facilities, we are beginning to see measurable outcomes from the District's capital improvement initiatives. In December, 2005, we opened College Vista, the first community college housing project in the State. The Walter Moore Regional Public Safety Center opened at CSM in Spring 2006 and the CSM Science Building opened for classes this semester. Later this academic year, Skyline will occupy a new Student Support and Community Services Center and a new Science Annex. Cañada looks forward to opening a new Learning Resource Center in Fall, 2007. Over the next five years, the District will continue to see many facility improvements including new and refurbished classrooms, labs and faculty offices. Many of these improvements simply would not have been possible without the support of our local community through the passage of \$675 million in General Obligation Bonds.

The continuing efforts to improve the physical environment at the colleges in addition to the District's cogent resource allocation model serve as the foundation to advance the our institution's educational mission. Ultimately, these initiatives assist our Colleges, our faculty and our community of learners to exert a powerful and positive impact on the economic and social well-being of our local neighborhood.

All my best,

Ron Galatolo
Chancellor

San Mateo County Community College District 2006-07 Final Budget Report

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2006-07 Final Budget Report



THE 2006-07 STATE BUDGET was signed by Governor Schwarzenegger on June 30, 2006, increasing community college funding by \$666 million. The community college share of Proposition 98 funding improved to 10.71%, which is the highest share in 15 years and brings community colleges considerably closer to the statutory requirement of 11%.

2006-07 Budget Summary

Senate Bill 361, the community college funding formula reform bill, was recently approved by a unanimous vote by both houses of the State Legislature. This pending legislation will simplify community college funding and will equalize funding per student up to the 90th percentile of the community colleges. Although the 2006-07 State Budget has been enacted, SB 361 must be signed by the Governor before the State will be authorized to release \$159 million of equalization funds and \$30 million of "enhanced" noncredit funds approved in the budget. The Governor is expected to sign the bill by September 30 at which time it would immediately become law.

Budget planning for 2006-07 has been a challenging task. Advance Apportionments for 2006-07 were released by the State Chancellor's Office based on calculations of the old program-based funding model, which remains current law until SB 361 is enacted.

To better assist with planning, SB 361 revenue estimates (including proposed equalization funding) were released in May based on 2005-06 base FTES. More recently, however, those estimates were revised to reflect 2006-07 base FTES, causing a dramatic change in revenue for most districts, including the San Mateo County Community College District. The selection of base year is one issue that remains to be worked out and may not be known for weeks or months to come.

More detailed information about Senate Bill 361 can be found on Page 2.

COMMUNITY COLLEGE BUDGET HIGHLIGHTS:

- **5.92% COLA for general apportionment and selected categorical programs**
- **2% growth for general apportionment and selected categorical programs**
- **Enrollment fee decrease to \$20 per unit, effective Spring 2007**
- **Restoration of \$24 million of Matriculation funding to partially restore 2003-04 reductions**
- **\$159 million for Equalization**
- **\$30 million for Career and College Preparation (non-credit education program)**
- **\$20 million for Career Technical education**
- **\$100 million in one-time general purpose funding**
- **\$40 million in one-time funding for career technical education equipment, materials and minor facility remodeling**
- **\$29.9 million in one-time funding for one-time basic skills and immigrant education purposes**
- **\$9 million augmentation for CalWORKS**

SENATE BILL 361: COMMUNITY COLLEGE FUNDING FORMULA



Senate Bill 361 is the outcome of deliberations among community college leaders to develop long-term community college funding solutions. The bill, introduced by Senator Jack Scott, simplified community college funding but does not provide community colleges with additional funding. Following are the basics used in calculating SB 361 revenue:

1. Foundation Revenues

Foundation revenues are a function of the number and size of colleges in each district. Foundation revenues will be adjusted each year for cost of living adjustments. Foundation revenues acknowledge the costs and economies of scale for districts with varying sizes and campuses. Listed below are the dollar amounts that are the basis for foundation allocations for each district.

Single College District

Greater than 20,000 FTES	\$5 million
Greater than 10,000 FTES	\$4 million
Less than 10,000 FTES	\$3 million

Multi-College District

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

Base credit revenue is computed by multiplying the district’s most recently reported credit FTES by \$4,123. (The 90th percentile equalization credit target rate was calculated at \$3,955, which was derived using 2005-06 base data. The rate was then increased by the 2005-06 COLA rate of 4.23% for a new credit rate of \$4,123).

3. Non-Credit Revenues

Base non-credit revenue is computed by multiplying the district’s most recently reported non-credit FTES by \$2,479. (The equalization non-credit target rate was calculated at \$2,378, which was derived using 2005-06 base data. The rate was then increased by the 2005-06 COLA rate of 4.23% for a new non-credit rate of \$2,479).

4. Program Based Funding Guarantee

Under SB 361, a district is guaranteed the greater of its 2006-07 program based funding base or its SB 361 base.

5. COLA

The State approved COLA is applied annually to the SB 361 base guarantee.

6. Growth Rates

Growth revenue assumes that districts have first restored any revenue declines from the prior three fiscal years. District growth rates, which are essentially the same growth rates used for program based funding, have been deflated to reflect the Budget Act growth appropriation for the system of 2% or \$97.5 million. The applied deficit results in an “Effective Growth Rate” that is used to simulate district growth in 2006-07. The growth rate is derived by taking the 2006-07 credit base rate of \$4,123 (and non-credit base rate of \$2,479) and increasing it by the 2006-07 COLA rate of 5.92% for a new credit growth rate of \$4,367 (and new non-credit growth rate of \$2,626).

SENATE BILL 361 & SMCCCD - A SIMULATION



The simulation below illustrates SB 361 revenue estimates for the San Mateo County Community College District. It is important to note that the simulation calculates total available funding based on 2005-06 P2 (Second Principal Apportionment) enrollment information. Details of SB 361, including which base year of FTES will be used, are still being considered. The District's new resource allocation model (see Page 9) more accurately predicts actual District revenue.

1. Foundation Revenues \$9,000,000

Using the information on Page 2, the San Mateo County Community College District has 3 colleges with less than 10,000 FTES.

$$3 \text{ Colleges} \times \$3 \text{ million each} = \$9,000,000$$

2. Credit Revenues 70,992,824

Credit FTES (2005-06 P2):	17,218.73
x Credit rate:	<u>\$4,123</u>
Credit Revenue	\$70,992,824

3. Non-Credit Revenues 92,343

Non-Credit FTES (2005-06 P2):	37.25
x Non-Credit rate	<u>\$2,479</u>
Non-Credit Revenue	\$92,343

SB 361 BASE REVENUE \$80,085,167

4. Program Based Funding Guarantee

Program Based Funding Base	\$78,530,398
SB 361 Base	\$80,085,167

5. COLA \$4,741,042

Foundation Revenue (\$9,000,000 x .0592 COLA)	\$532,800
Credit Revenue (\$70,992,824 x .0592 COLA)	\$4,202,775
Non-Credit Revenue (\$92,343 x .0592 COLA)	<u>\$5,467</u>
Total COLA	\$4,741,042

6. Growth Rates \$856,607

The Effective Growth rate for the San Mateo County Community College District assumes full restoration plus growth of 1.14% beyond restoration. Unless the District's enrollment substantially increases in 2006-07, it is unlikely that the District will receive growth revenue. This simulation, however, includes all potential available funding.

Total Estimated SB 361 Computational Revenue for 2006-07 \$100,345,261

2006-07 Base Revenue Guarantee	\$80,085,167
COLA	4,741,042
Restoration	14,662,445
Growth	<u>856,607</u>
Total Available Revenue	\$100,345,261

This simulation assumes full restoration of FTES to the 2005-06 base of 21,535 as well as growth. The District's projected revenue assumption, as detailed on the following pages is \$94,901,976.

2005-06 SMCCCD BUDGET

The 2006-07 Tentative Budget was finalized in late Spring based on the most current revenue assumptions available. Since that time, a number of changes have occurred, which form the basis for revised revenue and expenditure assumptions illustrated below:

2006-07 Tentative Budget Assumptions

1. Continuation of the existing program-based funding.
2. 2005-06 FTES based on the District's P-2 (Second Principal Apportionment) report to the State as of April 27, 2006:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,426
College of San Mateo	8,650
Skyline College	<u>6,920</u>
Total	19,996

3. 2006-07 FTES estimates received from the Colleges:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,382
College of San Mateo	8,900
Skyline College	<u>7,055</u>
Total	20,337

4. Inclusion of \$1 million of equalization funding based on the program-based funding model.
5. Inclusion of \$920,000 of maintenance and operations growth funding (component of program based funding model).
6. State revenue COLA of 5.8%.
7. No increases for 2005-06 or 2006-07 compensation adjustments.

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Summary

Total Projected Revenue	\$99,309,000
Total Projected Expenses	<u>\$97,768,965</u>
Estimated Marginal Revenue	\$1,540,035

2006-07 Final Budget Assumptions

1. Implementation of SB 361 funding mechanisms.
2. 2005-06 FTES based on the District's P-Annual (Annual Principal Apportionment) report to the State as of July 15, 2006:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,193
College of San Mateo	8,670
Skyline College	<u>6,887</u>
Total	19,750

3. Revised 2006-07 FTES estimates received from the Colleges:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,276
College of San Mateo	8,835
Skyline College	<u>6,954</u>
Total	20,065

4. Exclusion of \$1 million of equalization funding, which is now included in SB 361 base revenue.
5. Exclusion of \$920,000 of maintenance and operations growth funding (not a component of SB 361 funding mechanisms).
6. State revenue COLA of 5.92%.
7. One-time general purpose block grant in the amount of \$1,533,300.
8. Revisions to expenditure plan, including an increase of \$75,000 for enrollment growth allocation benefits, a decrease of \$698,527 for utilities, \$6 million for 2005-06 and 2006-07 compensation increases, and \$500,000 for benefits.

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Summary

Total Projected Revenue	\$102,184,440
Total Projected Expenses	<u>\$102,207,716</u>
Estimated Marginal Deficit	(\$23,276)

General Fund Revenues

The General Fund consists of two segments--“Unrestricted” and “Restricted.” In this District, the Unrestricted General Fund is commonly referred to as “Fund 1,” and the Restricted General Fund is referred to as “Fund 3.” The total general fund budget for 2006-07 is \$130,215,179. Approximately 80% of the general fund budget is made up of the unrestricted portion of the general fund and supports most of the general programs of the District.

The restricted portion of the general fund (approximately 20%) accounts for federal, state, and local money that must be spent for a specific purpose by law or agreement. Examples of restricted funds are Matriculation, Extended Opportunity Programs and Services (EOPS), and Disabled Students Programs and Services (DSPS).

The information in this report primarily focuses on the Unrestricted General Fund; however, the District’s other funds are also included.

2006-07 Unrestricted General Fund Revenue

Under state law, each district has a “revenue limit,” which is a maximum amount of general purpose funding. Base revenue is drawn from three primary sources:

- local property taxes
- resident student enrollment fees
- State general apportionment

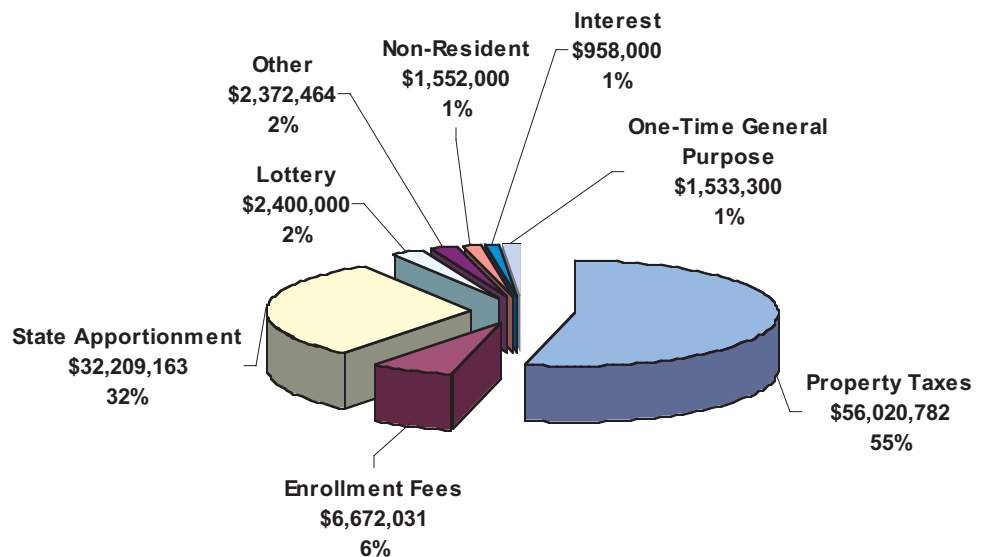
Enrollment is the most important factor affecting funding. In order to avoid a loss of revenue, the District has included in its expenditure plan enrollment growth funds in the amount of \$825,000 to promote strategies for improving access to our students. The strategies identified fall into the three main areas of (1) increasing the schedule of classes, (2) increasing recruitment and marketing, and (3) increasing retention.

In 2005-06, \$250,000 was set aside for the development of new programs to increase enrollment. Those funds, which are part of the District’s ending balance, will soon be allocated to the campuses.

The pie chart to the right indicates the various sources of revenue included in the District’s revenue assumptions.

The District Committee on Budget and Finance reviews and assists in formulating the District’s revenue assumptions, which are further detailed on the following page.

2006-07 Unrestricted General Fund Revenue Sources



2006-07 Unrestricted General Fund Revenue Assumptions

2006-07 Tentative	2006-07 Final	REVENUE
\$90,325,000	\$94,901,976	Base Revenue - Based on 2005-06 Annual Principal Apportionment report. Base revenue has been determined using the proposed SB 361 provisions. As noted earlier, this legislation is pending the Governor's signature. Included in the calculation of base revenue is State COLA of 5.92% (\$4,668,404) and FTES restoration (\$11,375,390). Base revenue includes student enrollment fees, property taxes, and State general apportionment.
921,000	0	Growth - The Final Budget does not include growth funding for FTES/head-count. The Tentative Budget included maintenance and operations growth funding based on the program based funding model.
1,000,000	0	Equalization - Equalization funding improves disparities in funding per credit full-time equivalent students to the 90th percentile statewide pursuant to the statutory formula. Using SB 361 provisions includes equalization funding in the base revenue calculation, so it is no longer reported as a separate line item.
2,400,000	2,400,000	Lottery - Projection is based on estimated receipts for 2005-06. Proposition 20, approved by the voters in 2000, restricts a certain portion of lottery funding for the purchase of instructional materials. Lottery funds restricted for instructional materials are part of the Restricted General Fund.
938,000	938,479	State Part-Time Faculty Parity - Projected at the same level of funding as 2005-06.
270,000	269,600	State Part-Time Faculty Office Hours/Medical Reimbursement - Projected at the same level of funding as 2005-06.
311,000	382,169	Apprenticeship - Projection is based on 2005-06 enrollment. State revenue is received at a rate of \$4.86 per instructional hour. It is not expected that a deficit factor will be applied in 2006-07 due to improved State funding.
1,552,000	1,552,000	Non-Resident Tuition - The estimate includes an increase in the non-resident rate from \$169 to \$175 per unit (calculated based on State parameters and approved by the Board on January 25, 2006).
958,000	958,000	Interest - Increased short-term interest rates are expected to generate an increase in budgeted income.
0	0	Mandated Costs - Although the District is eligible to be reimbursed for most of the expenditure it incurs as a result of State mandated programs, revenue is not expected in 2006-07. The State is not currently funding mandated cost claims. The District is part of a lawsuit recently filed with other districts claiming that audited claims were wrongly denied.
634,000	782,216	Miscellaneous - Includes most current projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, phone commissions, satellite dish income, and other miscellaneous student fees.
0	1,533,300	One-Time General Purpose - Reallocated 2005-06 State funds made available for general purposes.
\$99,309,000	\$103,717,740	TOTAL PROJECTED REVENUE

2006-07 Beginning Balance

The 2006-07 beginning balance is \$9,879,705. The beginning balance includes specific projects and activities of the 2005-06 year that have been carried over into the new fiscal year as committed to those purposes.

The beginning balance also includes the District’s 4% contingency reserve and the 2005-06 site ending balances. The table below details the components of the District’s 2006-07 beginning balance.

Project/Activity	Balance
Professional Development	\$126,423
Program Improvement	\$53,371
Staff Development	\$10,416
Miscellaneous Designated Funds:	
Enrollment Growth Plans	548,173
Payroll Conversion Project	205,695
Emergency Preparedness	145,346
Cañada SFSU Facility Contracts	218,075
Satellite Dish Contracts	391,032
Skyline Computer Projects	36,454
CSM High Tech Program	63,691
Marketing	31,319
Pacific Heights Project	15,969
Fleet Program	17,611
Equipment Surplus	36,735
Miscellaneous Projects	410,517
Apprenticeship	258,183
Site Prior Year Commitments	151,052
College Events Fund	172,633
Other Carryover	322,000
Site Ending Balances:	
Cañada College	717,615
College of San Mateo	819,905
Skyline College	214,090
District Office/Facilities	303,393
Contingency Reserve	4,087,378
Unallocated Balance	522,629
Total	\$9,879,705

Reserves

The San Mateo County Community College District maintains a contingency reserve of 4% of estimated revenue. The 2006-07 Budget includes a District reserve of \$4,087,378 in its fund balance. The contingency reserve is not budgeted as there is no intention to expend those funds.

The 2005-06 ending balance also includes unallocated (non-committed) funds in the amount of \$522,629.

2006-07 Unrestricted General Fund Expenditure Plan

Expenditure projections have been adjusted throughout the budget development process as new information has become available.

The most notable change since the 2006-07 Tentative Budget is the increase in site allocations relating to compensation adjustments for members of CSEA, AFSCME, and for all non-represented employees (including managers). Total COLA for these groups was 4.23% in 2005-06 (3.23% on wages and 1% towards medical cap) and 5.92% in 2006-07 (4.92% on wages and 1% towards medical cap)

The District is currently concluding contract negotiations with AFT. Funds have been budgeted in Central Services for salary and benefit increases relating to the settlement. Budget revisions will take place following contract ratification and Board approval.

The chart on the following page provides a detailed outline of the District’s 2006-07 expenditure plan.

2006-07 Unrestricted General Fund Expenditure Plan

2006-07 Tentative	2006-07 Final	EXPENDITURES
\$63,915,472	\$64,256,763	Site Allocations - Includes allocations adjusted for growth per the new allocation formula, for step and column changes and longevity. Includes completed salary settlements (CSEA, AFSCME and non-represented employees). Employee benefits have been budgeted separately in Central Services.
750,000	825,000	FTES Growth Initiatives - Board set-aside to increase enrollment in 2006-07 to avoid a future loss of funding. Increased for final budget to include benefits.
16,000,000	16,500,000	Benefits - Includes benefit increases known to date, but does not include health premium cap increases included in negotiated salary settlements.
5,597,000	6,000,000	Retiree Benefits - Includes benefit increases for health and dental premiums.
618,193	766,291	Formula Adjustments/Contracts - Cosmetology sales, facility use rental fees, and 8% of non-resident tuition. Expenditure budget corresponds with revenue assumption contained in Miscellaneous revenue.
311,000	382,169	Apprenticeship - Expenditure budget corresponds with revenue assumption. Current Apprenticeship programs include automotive technology at Skyline College and electrician, plumbing, and sprinkler fitters at CSM.
818,000	818,000	Miscellaneous - Includes banking and credit card fees, loan to own, IRS fees, AFT and Academic Senate release time, and other miscellaneous fees.
5,246,000	4,547,473	Utilities - Includes gas, electricity, water, garbage, and telephone charges. The Facilities Department recently completed a thorough analysis of projected costs accounting for new campus buildings in 2006-07, as well as rate increases.
0	3,590,409	Salary Commitments - Includes set-aside for AFT negotiated labor settlement.
300,000	300,000	Managed Hiring - Includes resources necessary for the placement of staff into non-funded positions, thereby avoiding layoffs.
102,000	102,000	Resource Allocation Model - Represents unallocated growth funds from the new resource allocation model.
832,000	832,000	Insurance - Includes \$332,000 transfer to Self-Insurance fund and property liability insurance coverage in the amount of \$500,000.
500,000	500,000	Consultant/Legal/Election - Includes \$300,000 in consultant and legal fees and \$200,000 each year for election costs.
325,000	333,312	Staff Development - Includes Trustees' Program Improvement fund, Professional Development, Management Development, and Classified Staff Development.
597,400	597,400	Software/Hardware/Telephone - Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges districtwide.
306,900	306,900	Technology Advancement - Includes costs of operating the Centers for Teaching & Learning.
1,500,000	1,500,000	Retirement Reserve Transfer - Annual transfer to the retirement liability account.
50,000	50,000	Museum of Tolerance - Includes Board allocation for Museum of Tolerance activities.
0	1,533,300	One-Time General Purpose - Reallocated State funds made available for general purposes.
\$97,768,965	\$103,741,016	TOTAL PROJECTED EXPENDITURES

Resource Allocation Model

During the Fall of 2005, the District Committee on Budget & Finance put the finishing touches on a new resource allocation model for implementation in 2006-07. 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 a three-year average FTES. Colleges are guaranteed not to receive an initial decrease in the base.
2. **Fixed Costs**--Increases in Central Services such as benefits, utilities, insurance, election, legal & consultative services, staff development, telephone software & hardware maintenance, technology advancement, and transfer 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 will ensure that colleges will not lose funding in the initial allocation. Below is a summary version of the resource allocation model. The full model can be found on Pages 84-86.

2006-07 Budget Allocations

	Skyline College	Cañada College	College of San Mateo	District Office	Facilities	Central Services	Total
2005-06 Site Allocation	\$17,368,632	\$10,589,815	\$24,453,368	\$6,063,475	\$4,184,031	\$31,609,835	\$94,269,156
1. Adjustment for 3-year average FTES	158,150	23,377					\$181,526
2. Fixed Costs						2,648,710	\$2,648,710
3. Facilities Square Footage					194,823		\$194,823
4. Growth	(196,806)	175,402	(863,228)			102,000	\$(782,633)
5. District Office/Facilities				(90,542)	(31,239)		\$(121,781)
6. Compensation Increases	533,194	384,315	773,356	474,712	341,164	3,590,409	6,097,150
7. Remaining Funds Across the Board	(77,402)	(47,192)	(108,974)	(27,021)	(18,646)		(279,235)
Total Increase	417,136	535,901	(198,847)	357,149	486,103	6,341,118	7,938,560
2006-07 Site Allocation	\$17,785,768	\$11,125,716	\$24,254,522	\$6,420,624	\$4,670,133	\$37,950,953	\$102,207,716
One-Time Funds	\$425,018	\$259,137	\$598,384	\$148,376	\$102,385	\$102,000	\$1,533,300
2006-07 Adjusted Site Allocation	\$18,210,786	\$11,384,853	\$24,852,906	\$6,569,000	\$4,772,518	38,052,953	\$103,741,016
Change from Tentative	\$373,236	\$177,834	\$625,485	\$384,385	\$313,651	\$4,199,460	\$5,972,051

2006-07 BUDGETED EXPENDITURES

The Unrestricted General Fund budget includes the following major functional uses:

Salaries \$67,058,765

The expenditure budget for salaries includes increases for step placements and longevity. The salary budgets have also been increased for cost of living adjustments for CSEA, AFSCME, and non-represented employees only. Budget revisions will take place following contract ratification and Board approval of the AFT labor settlement.

Benefits \$22,570,663

Changes to benefit rates for 2005-06 are included. The budget includes the January 1, 2006 increases (9.4%) in non-capped health plan premium rates for employees and retirees and the increase in employee health premium caps negotiated as part of the negotiated settlements with CSEA, AFSCME, and non-represented employees. Budget revisions will take place following contract ratification and Board approval of the AFT labor settlement.

Supplies \$3,534,676

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

Other Expenses & Services \$13,123,081

The expenditure budget includes increases for utilities, including projections for the new buildings. This expense category also includes the District's projected expenditures for insurance, telephone service, and computer hardware and software.

Historical usage and expense graphs for District utilities are located on Pages 91-93.

Equipment \$320,045

Expenditures in this category include equipment, library books, furniture, and site and building improvements. The bulk of the District's capital outlay expenditures reside in the Capital Projects Fund.

Transfers/Other \$2,902,838

The Unrestricted General Fund budget includes transfers to other District funds. The projected transfers include the \$1.5 million contribution to the Retiree Benefit Fund, \$332,000 to the Self-Insurance Fund, \$474,960 for benefit costs in the Child Development and Parking Funds, and the balance for site transfers into specially funded grant accounts to cover the cost of salaries and other expenses.

Total Expenditure Budget \$109,510,068

Site Allocations

Cañada College

Site Allocation	\$11,125,716
One-Time Funding	259,137
Enrollment Growth Funds	150,000
05-06 Ending Balance	<u>717,615</u>
Total	\$12,252,468

College of San Mateo

Site Allocation	\$24,254,522
One-Time Funding	598,384
Enrollment Growth Funds	350,000
05-06 Ending Balance	<u>819,905</u>
Total	\$26,022,811

Skyline College

Site Allocation	\$17,785,768
One-Time Funding	425,018
Enrollment Growth Funds	250,000
05-06 Ending Balance	<u>214,099</u>
Total	\$18,674,885

District Office

Site Allocation	\$6,420,624
One-Time Funding	148,376
05-06 Ending Balance	<u>303,393</u>
Total	\$6,872,393

Facilities

Site Allocation	\$4,670,133
One-Time Funding	<u>102,385</u>
Total	\$4,772,518

Total

Site Allocations	\$64,256,763
One-Time Funding	1,533,300
Enrollment Growth Funds	750,000
05-06 Ending Balance	<u>2,055,012</u>
Total	\$68,595,075

Note: Additional allocations for scheduled maintenance, instructional equipment and materials, basic skills, and career technical education are included in the Restricted General Fund.

Budget Summary

Revenue

Beginning Balance	\$9,879,705
06-07 Revenue	102,184,440
One-Time Funds	<u>1,533,300</u>
Total	\$113,597,445

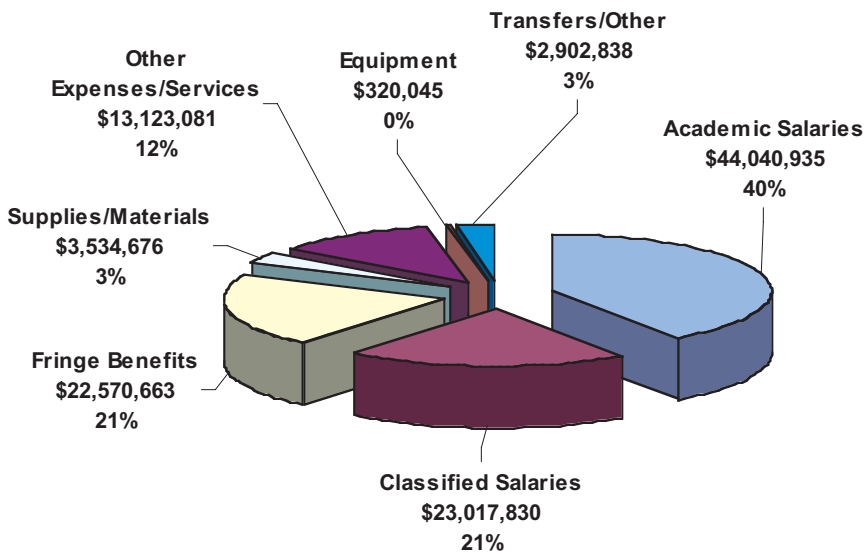
Expense

Site Allocations	\$64,256,763
Central Services	37,950,953
One-Time Funds	1,533,300
05-06 Committed	<u>5,792,327</u>
Subtotal	\$109,533,353

Contingency	4,087,378
Total	\$113,620,731

Deficit	\$23,276
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2006-07 Budgeted Expenditures by Account Type



District Committee on Budget & Finance

The District Committee on Budget & Finance is a subcommittee of the District Shared Governance Council. The Committee meets monthly, 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
- Jim Keller**, Executive Vice Chancellor
- John Kirk**, AFT, CSM
- Vickie Nunes**, Budget Office, Cañada
- Paul Roscelli/Ron Trugman**, Academic Senate, Cañada
- Virgil Stanford**, Budget Office, CSM
- Terry Watson**, CSEA, Cañada
- Linda Whitten**, Academic Senate, Skyline
- Nancy Witte**, CSEA, CSM
- Jozsef Veres**, AFSCME, Cañada
- Student representatives from each campus**

OTHER FUNDS

SELF-INSURANCE FUND

The purpose of the Self-Insurance Fund is for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined in the Education Code.

The District recently withdrew from the Bay Area Community College Joint Powers Agency and the Protected Insurance Program for Schools in an effort to provide flexibility for the District to adopt risk management programs at a lower cost. The District has contracted for independent coverage from local insurance underwriters and third party administrators for both its Property and Liability and Workers' Compensation insurance needs. The new insurance program will permit a larger self-insured retention (SIR) level and will require the Self-Insurance fund balance to increase to accommodate expected losses.

To accommodate the needs of Property and Liability and Workers' Compensation insurance programs, the annual transfer into the Self-Insurance fund will increase from \$60,000 to \$332,000. The remaining budget of \$500,000 will cover the cost of premiums, broker fees, third party administration, and miscellaneous insurance-related needs in 2006-07. In future years, it is anticipated that the insurance budget will decrease due to the cost savings of the new insurance coverage.

The 2006-07 budget, detailed on Page 42, totals \$2,866,629. Estimated income is \$1,712,000, which consists of a \$332,000 transfer from the Unrestricted General Fund and an estimated \$1,380,000 from self-imposed Workers' Compensation premium payments. The net beginning balance of the Self-Insurance Fund is \$3,321,927.

DEBT SERVICE FUND

The purpose of the Debt Service Fund is to account for the accumulation of resources for, and the payment of, general long-term debt. Revenue to this fund comes from the General Obligation Bonds (assessed property taxes).

The Debt Service Fund budget for 2006-07, as shown on Page 44, totals \$9,933,018, which includes debt reduction principal and interest payments. Estimated income is projected at \$10,359,144. The net beginning balance of the Debt Service Fund is \$5,669,092.

The schedule of long-term debt can be found on Page 106.

RESTRICTED GENERAL FUND



The Restricted General Fund accounts for specially-funded federal, state or local grants or agreements which have specific purposes and must be spent accordingly.

The 2006-07 Final Budget includes the most current data available. A list of the specific projects can be found on Pages 46-47. Included in the Restricted General Fund are the Health Services and Parking Programs. Health fee income is estimated at \$722,000. Parking fee income is estimated at \$2,165,301.

The Restricted General Fund budget for 2006-07, as shown on Pages 48-52, totals \$26,497,439. The net beginning balance in the Restricted General Fund is \$2,016,772.

CAPITAL PROJECTS FUND

The Capital Projects Fund is a restricted fund and reflects year-end data and funding carryover for projects approved but not completed in prior years.

The 2006-07 budget, detailed on Pages 57-61, totals \$84,685,758. Budgeted income is projected at \$82,437,908. The 2006-07 net beginning balance of the Capital Projects Fund is \$213,940,712. The Bond Construction Fund, a sub-account of the Capital Projects Fund (included in totals above), was established for the deposit of proceeds from the sale of bonds. Deposits are used to meet the costs of property acquisition, facilities planning, inspections, surveys, new construction, modernization, and new equipment.

Extensive capital improvements and construction are occurring at all District sites. Districtwide projects include the continuation of energy efficiency upgrades, including electrical distribution equipment and load assessments at all three campuses, installation of new, energy efficient mechanical equipment, installation of zone-level direct digital controls, and installation of new emergency generators to support the District's emergency preparedness plans.

Construction Projects Completed

Signature projects at each of the campuses are under construction with the first major project at College of San Mateo nearly completed. The main portion of the new **Science Building** (Building 36) opened its doors for the Fall 2006 semester.

The new facility adds approximately 55,000 square feet to the campus to replace science instructional facilities that were outdated, beyond their functional service life, and too expensive to renovate to meet current and future science program pedagogical specification. The new building houses state of the art classrooms and laboratories, an astronomy observatory, a planetarium, support spaces, and administrative and faculty offices and work spaces. The building will also house an Integrated Science Center where cross-discipline instruction can be performed.



The Science Building (Building 36) project is the first community college project in California delivered utilizing the design-build delivery method authorized under Education Code §81700. The planetarium portion of this project is still under construction. The roof of this iconically round, domed structure was assembled on site and raised onto the building in early August 2006. The state of the art digital star projector will be installed in October 2006, allowing 2 full months for integration with the building's audio visual systems. The planetarium will be ready in time for Spring 2007 classes.

A critical component of the facility is the community use of the planetarium and the observatory at occurrences of astronomical events. CSM has the only planetarium in the County, and programs are frequently conducted for school children and the community at large.

CSM also boasts the addition of the new **Walter H. Moore Regional Public Safety Center (Building 35)** which was dedicated on June 14, 2006. This new facility provides a home for law enforcement training in San Mateo County. This 10,000 square foot building includes two smart classrooms, an office suite, a physical training mat room, locker rooms, a student break area, and parade grounds for the technical and physical law enforcement curriculum.



The Walter H. Moore Regional Public Safety Center (RPSC) was conceived as a joint use facility shared by College of San Mateo and the training program of the South Bay Regional Public Safety Training Consortium (the Consortium). The RPSC will provide training facilities for law enforcement agencies within San Mateo County. Public safety training for police academy candidates is provided by the Consortium. College of San Mateo will also use the facilities for instructional purposes. The 9,244 square foot concrete structure includes two large classrooms for group training, a mat room for self-defense training, locker room and restroom facilities, as well as administrative offices and a break room. With the RPSC strategically located in the athletic zone of the CSM campus, the Consortium will be able to readily use the surrounding area as part of their physical training curriculum.



This collaboration between the San Mateo County Community College District, the San Mateo County Sheriff’s Office, seventeen local law enforcement agencies, and the Consortium will result in maximizing the utilization of the new facility and providing a County center for the education of law enforcement trainees and personnel. The RPSC will result in the savings of time, resources and money currently allocated to sending trainees and other law enforcement personnel out of the County for training.

Capital Construction Timelines

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

Cañada College



Project	Design	Construction	Completion
Library & Student Resource Center (Building 9) and Quad Landscaping	Fall 2004	Fall 2005	Summer 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	Summer 2007	Summer 2008

College of San Mateo



Project	Design	Construction	Completion
Science Building (Building 36)	Fall 2003	Fall 2004	Winter 2006
Walter H. Moore Regional Public Safety Center Building 35)	Winter 2004	Summer 2005	Fall 2006
Modernization of Building 14	Fall 2006	Summer 2007	Fall 2007
East Campus Gateway and Athletics Facility Upgrades Phase 2	Fall 2006	Fall 2006	Spring 2007

Skyline College

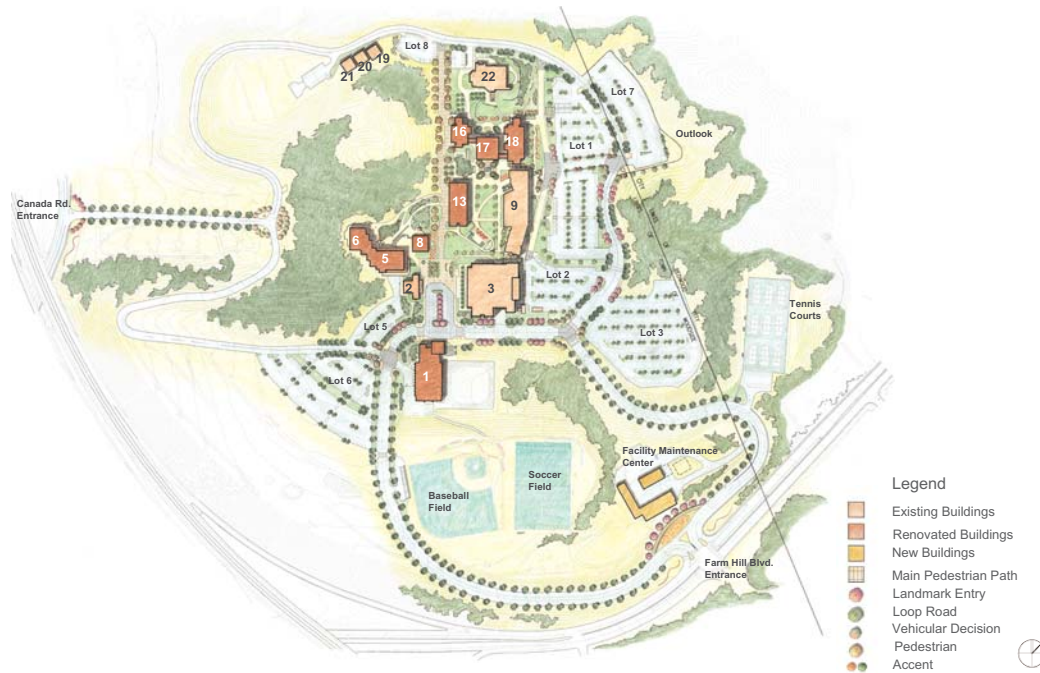


Project	Design	Construction	Completion
Student Support and Community Services Center & Science Annex Buildings 6 & 7A)	Winter 2004	Spring 2005	Spring 2007
Seismic Retrofit & Modernization of Building 3	Fall 2004	Spring 2005	Fall 2006
Seismic Retrofit & Modernization of Building 8	Winter 2005	Summer 2005	Fall 2006
Facilities Maintenance Center	Fall 2006	Summer 2007	Summer 2008
Allied Health Vocation & Technical Training Center (Building 7)	Spring 2006	Summer 2007	Spring 2008

The District is nearing completion of the projects as outlined above in the first phase of the Capital Improvement Program (CIP1). With the recent passage of the District’s general obligation bond Measure A and other changes that have occurred since 2001, the District has been preparing for the next phase of the Capital Improvement Program (CIP2). On April 19, 2006, the Board of Trustees presented their goals for 2006 (see Pages 87-88). In order to ensure that the Board’s goals were met, two Goals/Planning Subcommittees (comprised of the Executive Vice Chancellor, District Staff and three Board members) were created and have met on numerous occasions. The first subcommittee was formed to identify ways to incorporate the Board’s goals into the next phase of construction (CIP2), while the second subcommittee was formed in order to strategize program and construction management needs for CIP2.

One of the Board goals was to update the 2001 Facilities Master Plan, which was the basis for most of the projects completed and in process under CIP1. In February 2006, Steinberg Architects began a comprehensive, inclusive process of updating the 2001 plan. On August 16, 2006, the Board approved the 2006 Facilities Master Plan which was the outcome of many months of planning, participation by all constituent groups, Trustee feedback, physical assessment and analysis of existing campus facilities, and incorporation of educational programmatic needs. The 2006 Facilities Master Plan will be the basis for capital construction projects for CIP2.

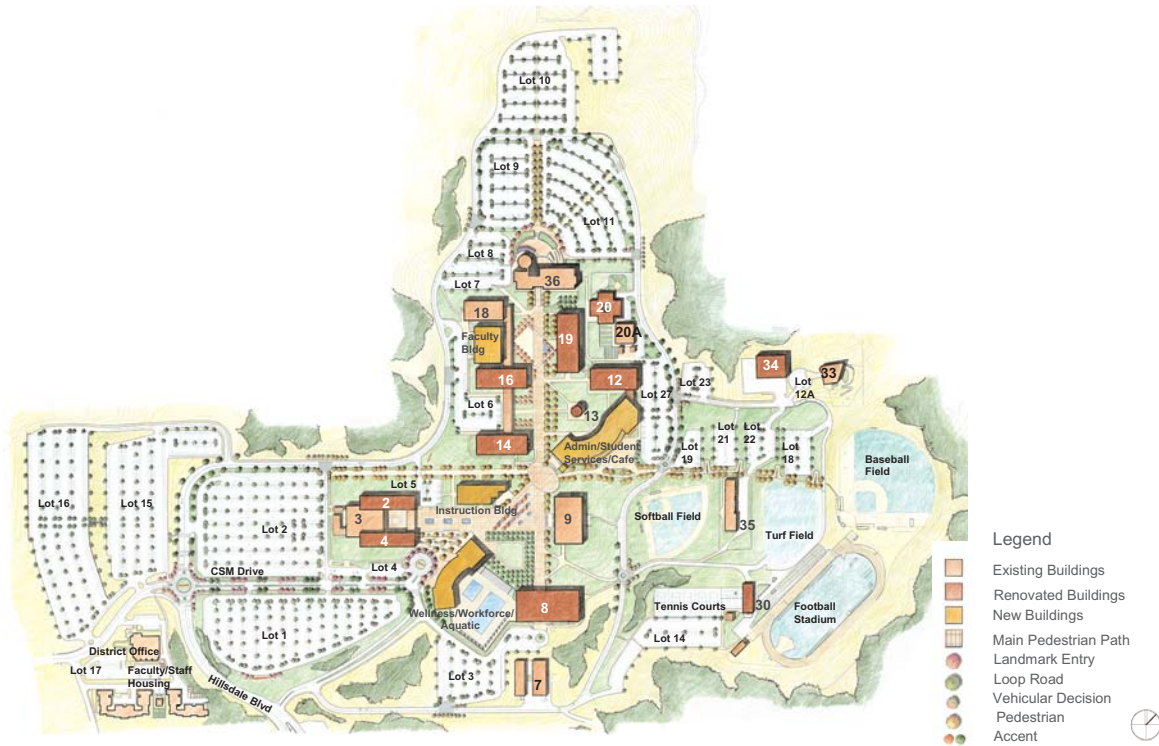
Cañada College 2006 Facilities Master Plan Recommendation



Skyline College 2006 Facilities Master Plan Recommendation



College of San Mateo 2006 Facilities Master Plan Recommendation



An electronic copy can be found in <http://www.smccd.edu/accounts/facilities/planconstruct/masterplan.html>.

Another Board goal is to align the construction trades work opportunities created by the CIP with pre-apprenticeship curriculum for students. The pre-apprenticeship program will prepare students for entrance to trades apprenticeship programs with curriculum that includes technical aspects such as applied math, reading and science with life skills such as conflict resolution and organizational dynamics. A Task Force has been assembled which includes academic deans, trades apprentice training coordinators, instructional vice presidents, student services counselors and the Buildings and Trades Council to develop the pre-apprenticeship program, further expanding our students’ career path opportunities.

AUXILIARY FUNDS

Associated Student Body financial statements and summaries of activities, as submitted by the Colleges, are included on Pages 94-105 of this report.

Total income and expenditures for the Associated Student Body (ASB) for the years 2004-05 and 2005-6 are listed below:

Associated Students Income	2004-05	2005-06	\$ Change	% Change
Cañada College ASB	\$104,719	\$122,255	\$17,536	16.7%
College of San Mateo ASB	232,422	225,898	-6,524	-2.8%
Skyline College ASB	117,906	123,933	6,027	5.1%

Associated Students Expenditures	2004-05	2005-06	\$ Change	% Change
Cañada College ASB	\$96,458	\$72,947	-\$23,511	-24.5%
College of San Mateo ASB	165,116	146,056	-19,060	-11.5%
Skyline College ASB	75,105	74,661	-444	-0.6%

Activity card sales are the major source of income for the Associated Students. Activity card sales at College of San Mateo and Skyline College decreased due to a decline in enrollment. Skyline College's decline in activity cards sales was offset by an increase in vending revenue.

Expenditures of the ASBs include normal operating expenses (office supplies, activity card expenses, student assistant salaries, and other miscellaneous expenses) as well as student programs, scholarships and club assistance supporting campus life. Cañada College experienced a significant increase in net income due to the increase in activity card sales and a decrease in expenditures.

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

ASB Net Income	2004-05	2005-06	\$ Change	% Change
Cañada College ASB	\$8,261	\$49,308	\$41,047	496.9%
College of San Mateo ASB	67,306	79,842	12,536	18.6%
Skyline College ASB	42,801	49,272	6,471	15.1%

Bookstore

Last year proved to be a busy and productive year for the District Bookstores. As the most visited place on any college campus, the bookstore is charged with both meeting and exceeding the needs of the students, faculty, staff and administration of the college. The Bookstore staff is committed to innovation and providing exceptional service to our community. The following information provides a glimpse of recent Bookstore activities.

New Point of Sale System

In August 2005, the Board of Trustees awarded a contract to Missouri Book Services (MBS) for a new point of sale system, which includes textbook, general merchandise and accounting modules. Bookstore staff received extensive training prior to the go-live date on April 24, 2006. The new cash registers equipped with high speed IP credit card processing (in less than 3 seconds compared to up to 45 seconds on the old system) has considerably shortened the lines during back to school rush periods. Students were in and out of the store in record time. In the coming fiscal year, system training will be an ongoing priority for the bookstore staff.



Used Book Sales

In addition to bringing up a new operating system, the bookstore staff worked diligently with faculty to obtain textbook orders early so that the store managers could obtain as many used books as possible. The high level synergy between the faculty and the bookstore managers, seldom seen in colleges and bookstores, has resulted in more used textbooks sold in this District than ever before. Judy Worster, Bookstore Manager at College of San Mateo, has seen the

most significant increase in used book sales this year due in large part to the work she, Vice President Mike Claire, and the faculty at CSM have done to raise awareness about textbook issues. The Bookstore staff will continue to diligently work with faculty to obtain more used books and investigate other means of controlling textbook prices as much as possible.

Textbook Rental Program

Under the leadership of Tom Bauer, Director of Bookstore Operations, textbook rental programs are being developed at all three campuses. Currently, there are over 100 titles in the textbook rental program at Cañada College. Many of these titles are in the Early Childhood Development program funded by First Five San Mateo grant funds. Additional funds at Cañada were secured through a federal grant that added 40 titles to the rental program. On January 11, 2006, Tom Bauer addressed the Board of Trustees at a study session where he updated them on all aspects of the textbook industry and the Bookstores' role in assisting students by offering various textbook purchasing options. Since that time, a fund has been established with the SMCCCD Foundation for the rental program, and \$16,500.00 has been raised through



private and public support. This program has been recognized in print articles in the San Francisco Chronicle and the San Mateo Daily Bulletin and was recently highlighted in a news story appearing on ABC 7 News. In addition, Tom Bauer was asked to write an article for the Journal of the National Association of College Auxiliary Services (NACAS) on the textbook rental program which will be in print in October 2006. The program has also been nominated for the 2006 National Association of College Stores Innovation Achievement Award to be announced in March 2007. This award recognizes innovation and the spirit of entrepreneurship in collegiate retail management.

Computer Sales

Under the leadership of Skyline Bookstore Manager, Kevin Chak, the District Bookstores entered into an enhanced relationship with Apple Computers. Prior to 2005-06, the Bookstores inventoried limited Apple products and directed most business to their on-line website where sales returned a 2% commission. To take full advantage of the enhanced relationship with Apple Computers, Tom Bauer and Kevin Chak worked with Rick Bennett, Director of General Services, Jennifer James, District Buyer, and Brad Witham, IT Support Services Manager, to route all District Apple purchase orders through the Bookstores. Under the enhanced partnership between the Bookstores and Apple Computers, the Bookstores share with the District a 6% commission on all regular purchases. Prior to this time, the District, because it is not a resale outlet, was not eligible for commission because they were not an authorized reseller of Apple products. Due to this new relationship, computer sales increased from \$141,774 in 2004-05 to \$454,232 in 2005-06, representing a 220% increase.

In addition to this partnership, the Bookstores have worked with Dell and now carry stock of their computer products as well. Bookstore Managers Kevin Chak (Skyline) and Jai Kumar (Cañada) and Bookstore Operations Assistant Munendra Sharma (College of San Mateo) have worked with both Apple and Dell to bring in specially packaged computer units at reduced prices to District students and staff.

The District has also increased the awareness of the District Loan to Own program, which enables District staff to purchase a computer with a no interest loan payable over two to three years. In 2005-06, 39 faculty and staff took advantage of this opportunity. In total 111 faculty and staff are currently participating in the program. All of these efforts have brought us excellent financial results and provided superior service to our community.

New Bookstore Facilities

Excitement is building among the Skyline Bookstore staff and the entire Skyline community as the Bookstore is poised to move in to the new Student Services Building at Skyline College by January 2007. The new store will offer three times the square footage of the current store and will enable the store to offer better services in a dynamic retail environment. In addition to the move at Skyline, plans are under way to renovate the Cañada Bookstore building in March 2007.

Financial Information

The Bookstore Fund budget for 2006-07 totals \$7,718,716 as indicated on Page 64. The net beginning balance for the Bookstore Fund is \$5,697,412. The budget includes provisions for increased annual cash flow requirements, inventory, and full maintenance needs of store facilities.

The following data reflects Bookstore operations for the fiscal year beginning July 1, 2005 through June 30, 2006. It includes Summer 2005, Fall 2005, and Spring 2006 semester sales.

Bookstore Sales	2004-05	2005-06	\$ Change	% Change
Regular Merchandise Sales	\$7,103,445	\$6,896,559	-\$206,886	-2.9%
Computer Product Sales	141,774	454,232	312,458	220.4%
Total Merchandise Sales	\$7,245,219	\$7,350,791	\$105,572	1.5%

Regular merchandise sales have decreased this year compared to last year, however computer product sales have increased substantially over the same period last year as indicated earlier.

Comparative figures are shown below:

Bookstore Recap	2004-05	2005-06	\$ Change	% Change
Regular Merchandise Sales	\$7,245,219	\$7,350,791	\$105,572	1.5%
Cost of Goods Sold	5,206,632	5,214,312	7,680	0.2%
Gross Profit	\$2,038,587	\$2,136,479	\$97,892	4.8%
Total Operating Expenses	2,201,235	1,923,690	-277,545	-12.6%
Net Income from Operations	-162,648	212,789	375,437	230.8%
Interest and Other Income	159,443	202,183	42,740	26.8%
Net Income Before Other Expenses	-3,205	414,972	418,177	13,047.6%
Other Income: In-Kind Donation, POS System	0	450,817	450,817	N/A
Other Expense: Admin Salary/Benefits	164,389	255,064	90,675	55.2%
Other Expense: COP Interest	178,838	211,781	32,943	18.4%
Net Change in Fund Balance	-\$346,432	\$398,944	\$745,376	215.2%

Cost of goods sold increased only slightly, resulting in a 4.8% increase in gross profit. Total operating expenses decreased by 12.6% over this same period in 2004-05. While operating expenses have decreased overall, administrative salary and benefits increased due to the cost of living adjustment and the addition of a District Director of Bookstore Operations in 2004-05.

Interest income increased due to the continued rise in interest rates. Changes in the timing of vendor payments has also improved overall cash flow management. Despite payments relating to the new MBS point of sale system and Certificate of Participation interest payments, the net change to the fund balance has shown positive improvement over this same period in 2004-05.

Cafeterias

The Cafeteria Fund budget for 2006-07 totals \$133,000 as indicated on Page 66. The net beginning balance in the Cafeteria Fund is \$630,858.

Fresh & Natural operated food services at the three District campuses through July 30, 2006, at which time its contract expired. On July 31, 2006, a new contracted food service vendor, The School Chef, began operations. College of San Mateo has both a cafeteria and a satellite food operation (kiosk) to serve the central campus. The District's vending services contractors are Pepsi Bottling Group and Action Vending.

Fourth quarter comparisons are noted below:

Cafeteria Fund	2004-05	2005-06	\$ Change	% Change
Food Service Income	\$57,718	\$58,949	\$1,231	2.1%
Vending Income	94,902	83,594	-11,308	-11.9%
Interest Income	17,889	21,707	3,818	21.3%
Expenditures	224,117	226,200	2,083	0.9%
Net Reduction to Capital, includes restricted vending income	-\$53,608	-\$61,950	-\$8,342	-15.6%

Compared to fourth quarter 2004-05, food service income increased by 2.1%. Vending income decreased by 11.9% (income from Pepsi and Action Vending), due to an increase in price for Pepsi products and a decline in demand for snacks and hot beverages. Interest income increased by 21.3% due to a rise in interest rates. As a result of the decrease in vending income, a 15.6% Net Reduction to Capital occurred.

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

CHILD DEVELOPMENT FUND

The Child Development Fund detailed on Pages 69-74 maintains the required financial accounting for all District child development centers. College of San Mateo and Skyline College have on-site centers, and Cañada College has subcontracted its State contract to the Redwood City School District.

The 2006-07 budget for the Child Development Fund totals \$991,237. Estimated income is projected at \$1,029,063. The net beginning balance of the Child Development Fund is \$272,565. Income and expenditures are based on 2005-06 increased for cost of living adjustments.

TRUST FUNDS (FINANCIAL AID)



The Student Aid Fund detailed on Pages 75-80 includes the 2006-07 estimated allocations from the Federal government for Pell Grants (PELL), Supplemental Educational Opportunity Grants (SEOG), and new in 2006-07 Academic Competitiveness Grants (ACG), as well as estimated State funding for Cal Grants. The 2006-07 budget for the Student Aid Fund totals \$6,496,619. Estimated income in the Student Aid Fund is also \$6,496,619. The net beginning balance of the fund is \$126,701.

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

State BOGG (Board of Governor's Grant) funding is not reflected within this fund, but rather as an offset to enrollment fees within the Unrestricted General Fund.

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

Direct financial aid payments to students from College EOPS and CARE grants typically are paid from the Student Aid Fund. Income and expenditures will be recognized in this fund during 2006-07 when these grants are finalized and amounts are determined for aid purposes.

RESERVE FUND FOR POST-RETIREMENT BENEFITS

The Reserve for Post-Retirement Benefits was established by the Board of Trustees in the 1991-92 fiscal year to address the unfunded liability related to long-term retiree health benefits. The Board approved a "modified-pay-as-you-go" funding approach on March 9, 1994. Each year, the Board budgets a modest transfer of \$1,500,000 into the Reserve for Post-Retirement Benefits Fund. Eventually, once the reserve is fully funded, the retiree benefit payments will be paid directly from this fund.

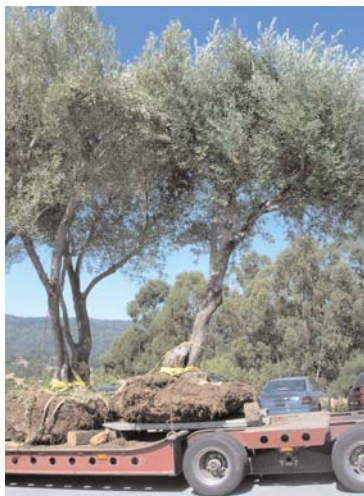
During 2001-02, an actuarial review was conducted to update the estimate of post-retirement costs. The District's unfunded liability was estimated at that time to be \$71,967,000. This review will be updated this fiscal year. The Governmental Accounting Standards Board (GASB) will require the District to recognize the full liability of post-retirement costs in 2007-08.

The Reserve for Post-Retirement Benefits revenue budget for 2006-07 totals \$2,520,000 as detailed on Page 82. The net beginning balance in the fund totals \$24,219,353. Because there are no projected expenses for this fund, the 2006-07 budget consists only of revenue, including a \$1,500,000 transfer from the Unrestricted General Fund and estimated interest income of \$1,020,000.

2006-07 FINAL BUDGET SUMMARY

The 2006-07 budgets for each fund include, for the most part, expenditure budgets. For fund balance information, please refer to Pages 28-29. The relationship of each fund to the total Final Budget is illustrated in the following table.

Fund	2005-06 Budget	% of Total
Unrestricted General Fund	\$103,741,016	42.24%
Self-Insurance Fund	\$2,866,629	1.17%
Debt Service Fund	\$9,933,018	4.04%
Restricted General Fund	\$26,497,439	10.79%
Capital Projects Funds	\$84,685,758	34.48%
Bookstore Fund	\$7,718,716	3.14%
Cafeteria Fund	\$133,000	.05%
Child Development Fund	\$991,237	.40%
Trust Fund (Financial Aid)	\$6,496,619	2.65%
Reserve for Post-Retirement Benefits Fund	\$2,520,000	1.03%
TOTAL	\$245,583,432	100.00%



Relocation of Olive Trees at Cañada College

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Budget Tables

Page 27 – **SMCCCD Funds Chart**

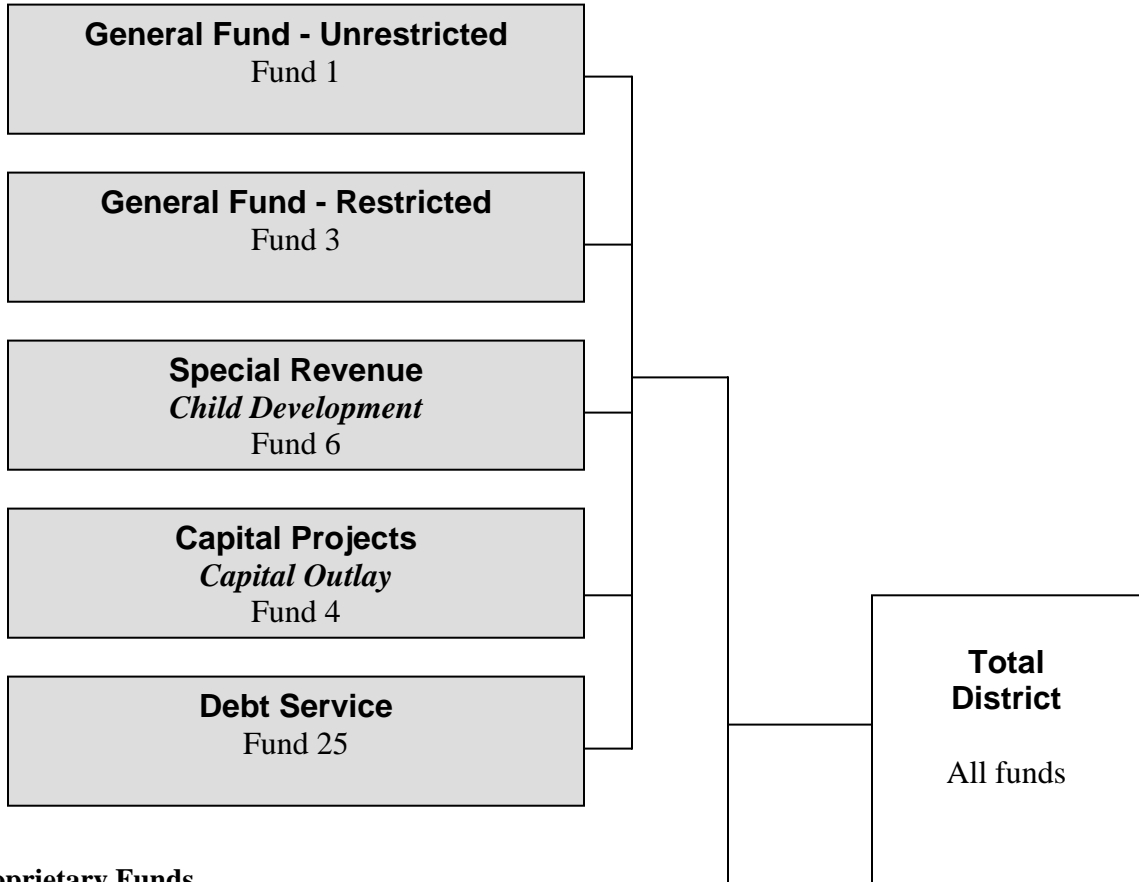
Page 28 – **2006-07 Adoption Budget**

Page 30 – **2005-06 Year-End
Actuals**

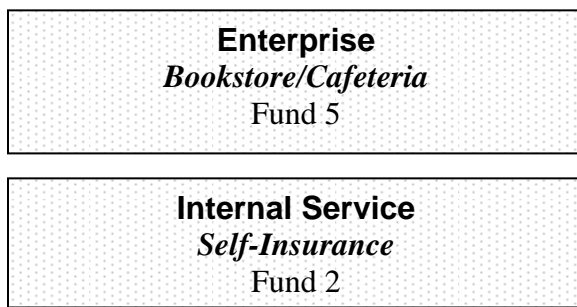
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San Mateo County Community College District Funds

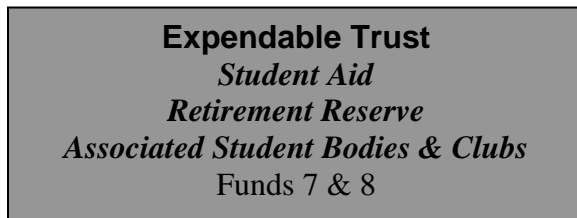
Governmental Funds



Proprietary Funds



Fiduciary Funds



**San Mateo County Community College District
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	Total Revenue	103,717,741	25,697,698	734,688	82,437,908	10,359,144

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	Total Expenses	106,607,230	25,575,262	991,237	84,685,758	0

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	Total Transfers/Other	(2,902,839)	(122,435)	294,374	0	(9,933,018)

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	Net Fund Balance, 6/30/07	4,087,377	2,016,772	310,390	211,692,862	6,095,219

**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	62,554,516	2	
8,018,655	150,000	0	0	1,020,000	167,285,933	3	
8,018,655	150,000	0	6,496,619	1,020,000	238,632,453	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	
7,718,716	133,000	2,866,629	0	0	228,577,833	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	23,277	16	
0	0	0	(6,496,619)	0	(17,351,814)	17	
0	0	1,712,000	(6,496,619)	1,500,000	(15,948,537)	18	
					0		
					0		
299,939	17,000	(1,154,629)	0	2,520,000	(5,893,916)	19	
5,634,919	630,858	3,321,927	126,701	24,219,353	265,712,604	20	
0	0	0	0	0	0	21	
5,934,857	647,858	2,167,297	126,701	26,739,353	259,818,688	22	

San Mateo County Community College District
2005-2006
Year-End Actuals - All Funds



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

Revenue

1	Federal Revenue	455	3,559,163	41,015	0	0
2	State Revenue	39,849,002	8,659,519	509,024	16,224,616	64,058
3	Local Revenue	66,302,343	8,043,778	140,861	180,369,891	7,892,164
4	Total Revenue	106,151,800	20,262,460	690,900	196,594,507	7,956,221

Expenses

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	41,341,359	3,673,765	156,176	0	0
7	Classified Salaries	20,782,987	7,035,400	400,331	14,338	0
8	Employee Benefits	20,248,374	2,637,568	185,450	1,455	0
9	Materials & Supplies	1,420,460	2,249,784	68,645	3,844,474	0
10	Operating Expenses	8,593,926	4,386,962	98,802	6,890,848	0
11	Capital Outlay	264,783	382,593	10,500	81,924,283	0
12	Total Expenses	92,651,889	20,366,073	919,904	92,675,397	0

Transfers & Other

13	Transfers In	\$8,646	3,495,964	251,443	16,709,112	32,047,839
14	Other Sources	69,758	0	0	4,779,185	211,781
15	Transfers out	(13,150,713)	(517,243)	0	(40,829,408)	(2,430,189)
16	Contingency	0	0	0	0	0
17	Other Out Go	(475,283)	(825,944)	0	0	(42,136,457)
18	Total Transfers/Other	(13,547,592)	2,152,777	251,443	(19,341,111)	(12,307,026)

Fund Balance

19	Net Change in Fund Balance	(47,680)	2,049,164	22,440	84,577,999	(4,350,805)
20	Beginning Balance, 7/1/05	9,927,385	(32,392)	250,125	129,362,713	10,019,898
21	Adjustments to Beginning Balance	0	0	0	0	0
22	Net Fund Balance, 6/30/06	9,879,705	2,016,772	272,564	213,940,712	5,669,093

**San Mateo County Community College District
2005-06
Year-End Actuals - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self-Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	5,925,036	0	9,525,669	1	
0	0	0	545,021	0	65,851,240	2	
7,535,489	159,626	11,824	301	758,346	271,214,622	3	
7,535,489	159,626	11,824	6,470,358	758,346	346,591,531	4	
					0		
					0		
5,214,312	0	0	0	0	5,214,312	5	
0	0	0	0	0	45,171,299	6	
1,395,179	0	0	0	0	29,628,235	7	
407,253	0	0	0	0	23,480,099	8	
25,005	0	0	0	0	7,608,368	9	
333,832	221,576	(21,210)	0	0	20,504,736	10	
0	0	0	0	0	82,582,159	11	
7,375,581	221,576	(21,210)	0	0	214,189,209	12	
0	0	2,760,000	154,703	1,500,000	56,927,708	13	
450,817	0	0	0	0	5,511,541	14	
					0		
0	0	0	(155)	0	(56,927,708)	15	
0	0	0	0	0	0	16	
(211,781)	0	0	(6,626,167)	0	(50,275,632)	17	
239,036	0	2,760,000	(6,471,619)	1,500,000	(44,764,091)	18	
398,944	(61,950)	2,793,034	(1,261)	2,258,346	87,638,231	19	
5,298,468	692,808	528,893	127,962	21,961,007	178,136,866	20	
0	0	0	0	0	0	21	
5,697,412	630,858	3,321,926	126,701	24,219,353	265,775,097	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 Final Budget
Unrestricted General Fund (Fund 1) - Cañada College



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$161	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	1,596,819	1,664,533	1,716,517	1,704,040	1,766,545	100%	3
4 Total Revenue	\$1,596,819	\$1,664,694	\$1,716,517	\$1,704,040	\$1,766,545	100%	4
Expenses							
5 Certificated Salaries	\$7,472,836	\$7,522,047	\$7,696,946	\$8,025,133	\$8,197,516	55%	5
6 Classified Salaries	2,200,934	2,320,706	2,487,074	2,548,605	2,966,037	20%	6
7 Employee Benefits	2,170,770	2,186,184	2,364,709	2,426,386	2,677,227	18%	7
8 Materials & Supplies	176,275	425,795	345,981	173,106	327,750	2%	8
9 Operating Expenses	439,472	523,495	554,519	568,857	641,024	4%	9
10 Capital Outlay	35,616	70,109	20,322	1,662	831	0%	10
11 Total Expenses	\$12,495,902	\$13,048,336	\$13,469,552	\$13,743,750	\$14,810,385	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	2,062	0	25	0	0%	13
14 Transfers out	0	(26,754)	(12,628)	(11,840)	(910)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(109)	0	0	0	0%	16
17 Total Transfers/Other	\$0	(\$24,800)	(\$12,628)	(\$11,815)	(\$910)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$10,899,083)	(\$11,408,442)	(\$11,765,664)	(\$12,051,525)	(\$13,044,750)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$10,899,083)	(\$11,408,442)	(\$11,765,664)	(\$12,051,525)	(\$13,044,750)		21

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

San Mateo County Community College District
2006-2007 Final Budget
Unrestricted General Fund (Fund 1) - College of San Mateo



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$490	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	4,527,100	4,154,251	4,121,085	4,133,212	4,109,208	100%	3
4 Total Revenue	\$4,527,100	\$4,154,741	\$4,121,085	\$4,133,212	\$4,109,208	100%	4
Expenses							
5 Certificated Salaries	\$17,172,442	\$18,130,378	\$17,879,449	\$19,075,209	\$18,170,794	57%	5
6 Classified Salaries	5,185,026	5,125,054	5,539,169	5,370,121	6,008,084	19%	6
7 Employee Benefits	5,018,751	5,131,569	5,310,383	5,502,772	5,646,096	18%	7
8 Materials & Supplies	316,966	398,108	395,158	367,117	415,691	1%	8
9 Operating Expenses	1,231,038	997,996	1,268,248	1,159,143	1,664,842	5%	9
10 Capital Outlay	69,727	43,686	22,341	32,954	17,399	0%	10
11 Total Expenses	\$28,993,951	\$29,826,792	\$30,414,747	\$31,507,316	\$31,922,906	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$8,646	\$0	0%	12
13 Other Sources	0	0	0	48,432	0	0%	13
14 Transfers out	(122,088)	(167,140)	(170,978)	(183,740)	(218,503)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(1,578)	0	0%	16
17 Total Transfers/Other	(\$122,088)	(\$167,140)	(\$170,978)	(\$128,240)	(\$218,503)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$24,588,939)	(\$25,839,191)	(\$26,464,640)	(\$27,502,344)	(\$28,032,201)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$24,588,939)	(\$25,839,191)	(\$26,464,640)	(\$27,502,344)	(\$28,032,201)		21

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



San Mateo County Community College District
2006-2007 Final Budget
Unrestricted General Fund (Fund 1) - Skyline College

	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$455	\$0	\$455	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	3,076,700	2,914,759	2,981,650	2,921,232	2,946,980	100%	3
4 Total Revenue	\$3,076,700	\$2,915,214	\$2,981,650	\$2,921,687	\$2,946,980	100%	4
Expenses							
5 Certificated Salaries	\$11,605,472	\$12,940,296	\$12,282,738	\$13,556,860	\$12,472,670	55%	5
6 Classified Salaries	3,785,268	3,773,824	4,043,828	4,053,691	4,585,108	20%	6
7 Employee Benefits	3,527,854	3,674,519	3,746,681	3,965,764	3,906,888	17%	7
8 Materials & Supplies	368,005	207,682	255,681	165,213	365,445	2%	8
9 Operating Expenses	859,135	717,974	839,407	1,010,633	1,132,659	5%	9
10 Capital Outlay	114,970	71,598	88,691	5,192	92,808	0%	10
11 Total Expenses	\$20,260,705	\$21,385,895	\$21,257,026	\$22,757,354	\$22,555,578	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(131,854)	(102,326)	(107,362)	(185,116)	(121,880)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(2,544)	0	0%	16
17 Total Transfers/Other	(\$131,854)	(\$102,326)	(\$107,362)	(\$187,660)	(\$121,880)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$17,315,859)	(\$18,573,007)	(\$18,382,738)	(\$20,023,327)	(\$19,730,478)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$17,315,859)	(\$18,573,007)	(\$18,382,738)	(\$20,023,327)	(\$19,730,478)		21

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

San Mateo County Community College District
2006-2007 Final Budget
Unrestricted General Fund (Fund 1) - District Office

	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	4,305	0	0%	2
3 Local Revenue	7,500	62,204	0	125,663	0	0%	3
4 Total Revenue	\$7,500	\$62,204	\$0	\$129,968	\$0	0%	4
Expenses							
5 Certificated Salaries	\$332,346	\$393,611	\$361,422	\$310,304	\$366,776	3%	5
6 Classified Salaries	7,465,776	7,797,181	7,947,893	8,368,564	8,805,367	62%	6
7 Employee Benefits	2,702,799	2,772,340	2,907,802	2,957,552	3,198,577	23%	7
8 Materials & Supplies	508,378	554,090	500,708	666,441	550,762	4%	8
9 Operating Expenses	1,204,988	1,001,948	1,130,043	876,998	1,052,338	7%	9
10 Capital Outlay	139,239	168,849	133,772	102,992	119,043	1%	10
11 Total Expenses	\$12,353,526	\$12,688,019	\$12,981,640	\$13,282,849	\$14,092,862	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	5,378	0	394	0	0%	13
14 Transfers out	(202,127)	(138,843)	(173,668)	(175,341)	(196,472)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$202,127)	(\$133,465)	(\$173,668)	(\$174,947)	(\$196,472)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$12,548,153)	(\$12,759,280)	(\$13,155,308)	(\$13,327,829)	(\$14,289,334)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$12,548,153)	(\$12,759,280)	(\$13,155,308)	(\$13,327,829)	(\$14,289,334)		21

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

**San Mateo County Community College District
2006-2007 Final Budget
Unrestricted General Fund (Fund 1) - Central Services***

	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	9,516,295	21,233,402	22,842,008	39,844,697	38,395,173	40%	2
3 Local Revenue	71,007,886	60,624,527	63,288,867	57,418,196	56,499,834	60%	3
4 Total Revenue	\$80,524,181	\$81,857,929	\$86,130,875	\$97,262,893	\$94,895,008	100%	4
Expenses							
5 Certificated Salaries	\$881,853	\$162,712	\$2,440,805	\$373,854	\$4,833,179	21%	5
6 Classified Salaries	1,043,435	345,099	776,216	442,006	653,235	3%	6
7 Employee Benefits	6,344,322	5,191,809	6,772,185	5,395,899	7,141,875	31%	7
8 Materials & Supplies	2,745,590	175,366	1,579,983	48,582	1,875,028	8%	8
9 Operating Expenses	8,448,884	4,961,717	8,109,202	4,978,296	8,632,218	37%	9
10 Capital Outlay	44,554	61,644	96,016	121,983	89,964	0%	10
11 Total Expenses	\$19,508,638	\$10,898,347	\$19,774,406	\$11,360,620	\$23,225,499	100%	11
Transfers & Other							
12 Transfers In	\$0	\$55,000	\$0	\$0	\$0	0%	12
13 Other Sources	0	59,377	0	20,907	0	0%	13
14 Transfers out	(1,989,676)	(2,514,344)	(2,036,529)	(12,594,675)	(2,388,351)	101%	14
15 Contingency	(3,621,524)		(680,970)		23,277	-1%	15
16 Other Out Go	0	0	0	(471,161)	0	0%	16
17 Total Transfers/Other	(\$5,611,200)	(\$2,399,967)	(\$2,717,499)	(\$13,044,929)	(\$2,365,074)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$55,404,343	\$68,559,615	\$63,638,970	\$72,857,344	\$69,304,435		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$55,404,343	\$68,559,615	\$63,638,970	\$72,857,344	\$69,304,435		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 Final Budget
Unrestricted General Fund (Fund 1) - Total District



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$1,106	\$0	\$455	\$0	0%	1
2 State Revenue	9,516,295	21,233,402	22,842,008	39,849,002	38,395,173	37%	2
3 Local Revenue	80,216,005	69,420,274	72,108,118	66,302,343	65,322,567	63%	3
4 Total Revenue	\$89,732,300	\$90,654,782	\$94,950,126	\$106,151,800	\$103,717,741	100%	4
Expenses							
5 Certificated Salaries	\$37,464,950	\$39,149,044	\$40,661,361	\$41,341,359	\$44,040,935	41%	5
6 Classified Salaries	19,680,439	19,361,863	20,794,180	20,782,987	23,017,830	22%	6
7 Employee Benefits	19,764,496	18,956,422	21,101,760	20,248,374	22,570,663	21%	7
8 Materials & Supplies	4,115,215	1,761,042	3,077,510	1,420,460	3,534,676	3%	8
9 Operating Expenses	12,183,517	8,203,130	11,901,419	8,593,926	13,123,081	12%	9
10 Capital Outlay	404,106	415,886	361,142	264,783	320,045	0%	10
11 Total Expenses	\$93,612,722	\$87,847,388	\$97,897,372	\$92,651,889	\$106,607,230	100%	11
Transfers & Other							
12 Transfers In	\$0	\$55,000	\$0	\$8,646	\$0	0%	12
13 Other Sources	0	66,817	0	69,758	0	0%	13
14 Transfers out	(2,445,745)	(2,949,407)	(2,501,165)	(13,150,713)	(2,926,115)	101%	14
15 Contingency	(3,621,524)	0	(680,970)	0	23,277	-1%	15
16 Other Out Go	0	(109)	0	(475,283)	0	0%	16
17 Total Transfers/Other	(\$6,067,269)	(\$2,827,699)	(\$3,182,135)	(\$13,547,592)	(\$2,902,838)	100%	17
Fund Balance							
Net Change in Fund							
18 Balance	(\$9,947,691)	(\$20,305)	(\$6,129,380)	(\$47,680)	(\$5,792,328)		18
19 Beginning Balance, July 1	9,947,691	9,947,691	9,927,385	9,927,385	9,879,705		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$9,927,385	\$3,798,005	\$9,879,705	\$4,087,377		21

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

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Internal Service Fund (Fund 2)

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

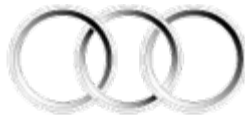
**San Mateo County Community College District
2006-2007 Final Budget**

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



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	15,100	12,765	16,000	11,824	0	0%	3
4 Total Revenue	\$15,100	\$12,765	\$16,000	\$11,824	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	38,968	1%	6
7 Employee Benefits	0	0	0	0	12,662	0%	7
8 Materials & Supplies	0	0	0	0	10,000	0%	8
9 Operating Expenses	60,000	31,933	50,000	(21,210)	2,805,000	98%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$60,000	\$31,933	\$50,000	(\$21,210)	\$2,866,629	100%	11
Transfers & Other							
12 Transfers In	\$60,000	\$60,000	\$60,000	\$2,760,000	\$332,000	19%	12
13 Other Sources	0	0	0	0	1,380,000	81%	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 Total Transfers/Other	\$60,000	\$60,000	\$60,000	\$2,760,000	\$1,712,000	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$15,100	\$40,832	\$26,000	\$2,793,034	(\$1,154,629)		18
19 Beginning Balance, July 1	488,061	488,061	528,893	528,893	3,321,927		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$503,161	\$528,893	\$554,893	\$3,321,927	\$2,167,297		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Debt Service Fund (Fund 25)

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

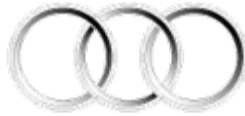
*The fund which is used to record transactions related to the receipt and expenditure of the general obligation bond is called the **Bond Interest Redemption Fund**.*

San Mateo County Community College District
2006-2007 Final Budget
Debt Service Fund (Fund 25) - Central Services



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	69,098	62,861	72,310	64,058	65,000	1%	2
3 Local Revenue	7,478,352	9,222,766	8,471,303	7,892,164	10,294,144	99%	3
4 Total Revenue	\$7,547,450	\$9,285,627	\$8,543,613	\$7,956,221	\$10,359,144	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	784,533	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$784,533	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$109,894	\$634,088	\$750,894	\$32,047,839	\$0	0%	12
13 Other Sources	72,947	178,838	211,781	211,781	0	0%	13
14 Transfers out	0	0	0	(2,430,189)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(7,183,444)	(8,189,321)	(9,823,269)	(42,136,457)	(9,933,018)	100%	16
17 Total Transfers/Other	(\$7,000,603)	(\$7,376,395)	(\$8,860,594)	(\$12,307,026)	(\$9,933,018)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$546,847	\$1,124,699	(\$316,981)	(\$4,350,805)	\$426,126		18
19 Beginning Balance, July 1	8,895,199	8,895,199	10,019,898	10,019,898	5,669,093		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$9,442,046	\$10,019,898	\$9,702,917	\$5,669,093	\$6,095,219		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Restricted General Fund (Fund 3)

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

2006-07 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO	Federal		220,000	394,078		614,078
30004	TRIO C/O	Federal		25,278	44,533		69,811
30005	Work Study	Federal	106,385	83,799	262,102		452,286
30005	Work Study carry-back to 05-06	Federal		(4,710)			(4,710)
30007	VTEA 1C	Federal	202,393	130,027	166,721		499,141
30028	TRIO Student Support Services	Federal		220,000			220,000
30028	TRIO Student Support Services C/O	Federal		66,719			66,719
30034	VTEA Tech Prep	Federal	64,565	64,565	64,567	7,747	201,444
30057	Workability III	Federal			142,109		142,109
30071	VTEA 1B Regional Consortium	Federal	336,000				336,000
30075	UISFL Asian Studies	Federal			76,000		76,000
31002	Disabled Students Prog & Services	State	736,533	331,154	527,403		1,595,090
31003	Extended Opportunity Prog & Services	State	587,384	477,941	534,518		1,599,843
31004	Cooperative Agencies Resources for Educ	State	32,234	35,737	56,501		124,472
31009	Matriculation	State	415,047	274,981	325,954		1,015,982
31012	Foster Care Education	State		89,753			89,753
31016	AB602-Board Fin Asst Prog Adm Allow	State	297,581	221,670	263,579		782,830
31028	Inst Equip & Sch Maint Block Grant C/O	State	117,142	203,025	21,228	2,640	344,035
31029	Inst Equip Block Grant C/O	State				1,006,126	1,006,126
31030	Tele-Com & Technology	State				110,091	110,091
31030	Tele-Com & Technology C/O	State	31,181	19,753	14,474	153,616	219,025
31031	CalWORKS	State	55,303	57,593	63,229		176,125
31032	Middle College High School	State	136,769	136,769			273,538
31033	TANF	Federal	12,698	13,225	14,519		40,442
31035	Center for Int'l Trade Development	State			102,500		102,500
31043	Transfer and Articulation Re-appropriation	State	5,000	5,000	5,000		15,000
31045	AB1725 Staff Diversity	State				19,237	19,237
31045	AB1725 Staff Diversity C/O	State				32,339	32,339
31047	AB1725 Staff Development C/O	State	404	565	2,340		3,310
31054	Statewide Leadership Multimedia	State	152,500				152,500
31055	MESA/CCCP	State		81,500	89,650		171,150
31065	Redwood City SD-CBET Program	State		102,170			102,170
31069	Lottery-Prop 20-Instruct Materials	State	212,184	107,296	168,840		488,320
31069	Lottery-Prop 20-Instruct Materials C/O	State	235,109	197,542	53,236		485,887
31072	SFSU/Cañada Baccalaureate Program C/O	State		3,789			3,789
31077	MESA/CCCP C/O	State		13,404	11,524		24,928
31078	Enrollment Growth AD Nursing	State	68,252				68,252
31079	TTIP Video over Internet C/O	State				11,619	11,619
31080	Sequoia UHSD-CBET Program	State		43,308			43,308
31086	Inst Equip Block Grant-on-going	State				192,541	192,541
31086	Inst Equip Block Grant-one-time	State				718,292	718,292
31087	CCC Live Caption	State	7,575				7,575
31088	Econ Dev Quick Start Biotechnology	State			269,755		269,755
31089	Cabrillo CCD Quick Start Multimedia	State	14,000	22,125			36,125
31090	Basic Skills Re-appropriation	State				538,205	538,205
31091	Career Technical Educ Equip/Materials	State				608,424	608,424
32003	Public Broadcasting-CSG-TV	Local	600,040				600,040
32004	Public Broadcasting-CSG-FM	Local	181,193				181,193
32005	Public Broadcasting-Interconnect	Local	12,447				12,447
32011	Pen Com Fdt C/S Grant C/O	Local		2,000	269		2,269
32015	SM Co JPA/Genentech Science C/O	Local		2,249			2,249
32017	Menlo Park Redevelopment	Local		171,000			171,000
32045	SMCCC Fdtn-New Gateway Proj C/O	Local		2,615			2,615

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>San Mateo</u>	<u>College</u>	<u>College</u>	<u>Office</u>	<u>Total</u>
32049	SMCCC Fdtn-Jump Start	Local			8,422		8,422
32052	Children and Families First Comm C/O	Local		331,697			331,697
32055	Peninsula Health Care District	Local	237,240				237,240
32055	Peninsula Health Care District C/O	Local	111,861				111,861
32058	KCSM CPB Digital Distribution Fund C/O	Local	259,960				259,960
32059	SMCCC Fdtn-SBC Pacific Bell C/O	Local			4,862		4,862
32062	Carnegie Foundation Grant C/O	Local	2,968				2,968
32063	Preschool for All - SMCOE	Local		41,416			41,416
32064	HP Technology for Teaching Grant C/O	Local		10,500			10,500
32065	Stanford EPAHS Early College Prog C/O	Local		3,205			3,205
35001	Miscellaneous Donations	Local	2,000		3,000		5,000
35001	Miscellaneous Donations C/O	Local	100,756	33,613	47,048	484,192	665,610
35004	General Instruction C/O	Local		350	250		600
35005	Toyota T-Ten C/O	Local			861		861
35013	Honor's Program Inst C/O	Local	122				122
35014	Expanding Your Horizons C/O	Local			16,046		16,046
35021	Bookstore C/O	Local			1,460		1,460
35022	KCSM TV	Local	2,800,000				2,800,000
35023	KCSM FM	Local	1,500,000				1,500,000
35029	Career Development C/O	Local	5,128	1,073	2,936		9,137
35036	Bookstore PLS Support C/O	Local				24,646	24,646
35037	Instrument Tech Consortium C/O	Local	779				779
35041	Ctr for Int'l Trade Match C/O	Local			4,631		4,631
35045	Financial Aid Admin Allow C/O	Local	53,191	4,049	100,949	22,109	180,298
35046	Peninsula Library Systems	Local				145,200	145,200
35046	Peninsula Library Systems C/O	Local				429,377	429,377
35048	SMCCCD Fdtn Donations C/O	Local	2,399	795			3,193
35053	KCSM Digital Campaign Donations	Local	50,000				50,000
36010	San Mateo County WIB	Federal			84,843		84,843
36011	San Mateo County HSA C/O	Local	206,850				206,850
38001	Corp/Community Educ Indirect C/O	Local	303,023			76,240	379,263
38001	CCE Postage C/O	Local	40,000				40,000
38035	ROP Manicure Contract Ed C/O	Local			10,486		10,486
38115	Genentech Contract Ed C/O	Local			14,543		14,543
38168	Peninsula Community Foundation ILP C/O	Local	27,000				27,000
38169	Prudential Realty Contract Ed C/O	Local			9,475		9,475
39001	Parking	Local	1,082,918	372,452	709,931		2,165,301
39001	Parking C/O	Local	39,744			201,532	241,275
39017	Community Education	Local	551,578				551,578
39017	Community Education C/O	Local	2,081	9,263	104		11,448
39024	Summer Camp Volleyball C/O	Local			957		957
39030	Health Services	Local	329,000	179,000	264,000		772,000
39030	Health Services C/O	Local	12,481	3,584			16,064
Total 2006-2007 Final Budget			<u>12,340,995</u>	<u>4,412,839</u>	<u>4,959,434</u>	<u>4,784,171</u>	<u>26,497,439</u>

San Mateo County Community College District
2006-07 Final Budget
Restricted General Fund (Fund 3) - Cañada College



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$1,395,240	\$1,030,907	\$994,363	\$1,322,064	\$818,903	19%	1
2 State Revenue	1,922,588	2,052,547	2,227,520	2,170,933	2,428,658	56%	2
3 Local Revenue	844,015	978,111	881,213	946,321	1,062,213	25%	3
4 Total Revenue	\$4,161,843	\$4,061,565	\$4,103,096	\$4,439,319	\$4,309,773	100%	4
Expenses							
5 Certificated Salaries	\$704,603	\$1,099,871	\$1,023,465	\$1,078,156	\$993,872	26%	5
6 Classified Salaries	1,094,208	1,368,009	1,262,317	1,295,511	1,262,107	33%	6
7 Employee Benefits	474,150	524,564	540,939	497,388	462,189	12%	7
8 Materials & Supplies	606,362	256,782	471,275	433,826	642,053	17%	8
9 Operating Expenses	1,183,541	287,212	497,219	373,047	380,978	10%	9
10 Capital Outlay	156,605	8,043	131,301	62,602	108,869	3%	10
11 Total Expenses	\$4,219,469	\$3,544,480	\$3,926,516	\$3,740,530	\$3,850,069	100%	11
Transfers & Other							
12 Transfers In	\$157,539	\$83,404	\$102,064	\$105,381	\$103,066	-32%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(35,080)	0	(75,254)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(257,350)	(458,083)	(373,023)	(391,122)	(424,890)	132%	16
17 Total Transfers/Other	(\$99,811)	(\$409,759)	(\$270,959)	(\$360,994)	(\$321,823)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$157,438)	\$107,326	(\$94,379)	\$337,795	\$137,881		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$157,438)	\$107,326	(\$94,379)	\$337,795	\$137,881		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
2006-07 Final Budget
Restricted General Fund (Fund 3) - College of San Mateo



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$973,664	\$1,162,193	\$476,990	\$930,562	\$722,041	6%	1
2 State Revenue	2,292,040	3,170,485	2,928,587	3,401,337	3,104,198	26%	2
3 Local Revenue	8,308,614	5,660,640	8,051,326	6,019,049	8,105,012	68%	3
4 Total Revenue	\$11,574,318	\$9,993,319	\$11,456,903	\$10,350,948	\$11,931,250	100%	4
Expenses							
5 Certificated Salaries	\$1,159,776	\$1,246,900	\$1,093,474	\$1,240,694	\$1,212,899	10%	5
6 Classified Salaries	3,345,078	3,452,051	3,694,926	3,555,182	3,976,980	34%	6
7 Employee Benefits	1,233,334	1,274,600	1,366,925	1,276,745	1,402,363	12%	7
8 Materials & Supplies	1,036,444	1,051,403	1,512,968	1,064,852	1,770,667	15%	8
9 Operating Expenses	3,796,832	3,170,490	3,499,391	3,373,175	3,051,146	26%	9
10 Capital Outlay	1,114,226	531,425	460,020	174,339	411,214	3%	10
11 Total Expenses	\$11,685,690	\$10,726,870	\$11,627,704	\$10,684,987	\$11,825,271	100%	11
Transfers & Other							
12 Transfers In	\$222,065	\$876,178	\$350,642	\$2,925,109	\$409,745	256%	12
13 Other Sources	0	11,100	0	0	0	0%	13
14 Transfers out	0	(381,353)	0	(313,938)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(192,264)	(178,257)	(223,488)	(170,915)	(249,723)	-156%	16
17 Total Transfers/Other	\$29,801	\$327,668	\$127,154	\$2,440,255	\$160,022	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$81,571)	(\$405,883)	(\$43,647)	\$2,106,216	\$266,001		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$81,571)	(\$405,883)	(\$43,647)	\$2,106,216	\$266,001		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
2006-07 Final Budget
Restricted General Fund (Fund 3) - Skyline College

	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$1,002,686	\$1,301,583	\$973,365	\$1,292,147	\$1,249,471	27%	1
2 State Revenue	1,956,013	2,707,126	2,347,951	2,937,730	2,515,861	54%	2
3 Local Revenue	920,452	688,564	772,900	1,036,157	907,172	19%	3
4 Total Revenue	\$3,879,152	\$4,697,273	\$4,094,216	\$5,266,034	\$4,672,504	100%	4
Expenses							
5 Certificated Salaries	\$928,685	\$1,221,159	\$1,148,177	\$1,353,807	\$1,247,148	27%	5
6 Classified Salaries	1,557,059	1,609,340	1,570,925	1,809,867	1,664,610	37%	6
7 Employee Benefits	668,803	678,053	720,581	729,083	731,149	16%	7
8 Materials & Supplies	385,315	484,210	381,571	590,288	540,048	12%	8
9 Operating Expenses	326,912	345,137	338,333	444,691	358,825	8%	9
10 Capital Outlay	118,551	63,445	36,500	97,120	6,126	0%	10
11 Total Expenses	\$3,985,326	\$4,401,343	\$4,196,087	\$5,024,856	\$4,547,907	100%	11
Transfers & Other							
12 Transfers In	\$276,294	\$261,196	\$267,701	\$312,166	\$286,930	729%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(71,018)	(148,776)	(10,063)	(112,126)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(228,961)	(268,764)	(261,480)	(263,907)	(247,564)	-629%	16
17 Total Transfers/Other	(\$23,685)	(\$156,345)	(\$3,843)	(\$63,866)	\$39,366	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$129,859)	\$139,585	(\$105,713)	\$177,312	\$163,963		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$129,859)	\$139,585	(\$105,713)	\$177,312	\$163,963		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
2006-07 Final Budget
Restricted General Fund (Fund 3) - District Office**

	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$728,345	\$8,900	\$616,036	\$14,391	\$7,747	0%	1
2 State Revenue	2,725,204	144,744	1,549,297	149,519	3,393,129	71%	2
3 Local Revenue	1,718,900	577,469	1,247,162	42,251	1,383,295	29%	3
4 Total Revenue	\$5,172,448	\$731,114	\$3,412,496	\$206,160	\$4,784,171	100%	4
Expenses							
5 Certificated Salaries	\$50,000	\$0	\$0	\$1,108	\$473,184	9%	5
6 Classified Salaries	452,177	425,221	391,223	374,840	494,378	9%	6
7 Employee Benefits	147,014	143,524	135,260	134,352	217,907	4%	7
8 Materials & Supplies	2,001,303	111,835	1,586,931	160,819	1,500,630	28%	8
9 Operating Expenses	1,292,614	189,818	530,585	196,050	848,344	16%	9
10 Capital Outlay	1,459,938	461,300	524,758	48,532	1,817,573	34%	10
11 Total Expenses	\$5,403,046	\$1,331,698	\$3,168,757	\$915,701	\$5,352,016	100%	11
Transfers & Other							
12 Transfers In	\$0	\$108,616	\$0	\$153,307	\$0	0%	12
13 Other Sources	0	29,206	0	0	0	0%	13
14 Transfers out	0	(10,124)	0	(15,925)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$127,698	\$0	\$137,382	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$230,598)	(\$472,887)	\$243,739	(\$572,158)	(\$567,845)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$230,598)	(\$472,887)	\$243,739	(\$572,158)	(\$567,845)		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
2006-07 Final Budget
Restricted General Fund (Fund 3) - Total District



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$4,099,934	\$3,503,583	\$3,060,754	\$3,559,163	\$2,798,162	11%	1
2 State Revenue	8,895,845	8,074,902	9,053,354	8,659,519	11,441,845	45%	2
3 Local Revenue	11,791,982	7,904,785	10,952,602	8,043,778	11,457,691	45%	3
4 Total Revenue	\$24,787,760	\$19,483,270	\$23,066,711	\$20,262,460	\$25,697,698	100%	4
Expenses							
5 Certificated Salaries	\$2,843,064	\$3,567,929	\$3,265,115	\$3,673,765	\$3,927,104	15%	5
6 Classified Salaries	6,448,523	6,854,621	6,919,391	7,035,400	7,398,076	29%	6
7 Employee Benefits	2,523,300	2,620,741	2,763,705	2,637,568	2,813,609	11%	7
8 Materials & Supplies	4,029,424	1,904,229	3,952,745	2,249,784	4,453,398	17%	8
9 Operating Expenses	6,599,900	3,992,657	4,865,529	4,386,962	4,639,293	18%	9
10 Capital Outlay	2,849,320	1,064,213	1,152,578	382,593	2,343,783	9%	10
11 Total Expenses	\$25,293,531	\$20,004,390	\$22,919,063	\$20,366,073	\$25,575,262	100%	11
Transfers & Other							
12 Transfers In	\$655,898	\$1,329,394	\$720,406	\$3,495,964	\$799,741	-653%	12
13 Other Sources	0	40,306	0	0	0	0%	13
14 Transfers out	(71,018)	(575,334)	(10,063)	(517,243)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(678,574)	(905,104)	(857,991)	(825,944)	(922,177)	753%	16
17 Total Transfers/Other	(\$93,694)	(\$110,738)	(\$147,648)	\$2,152,777	(\$122,435)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$599,466)	(\$631,858)	(\$0)	\$2,049,164	\$0		18
19 Beginning Balance, July 1	599,466	599,466	(32,392)	(32,392)	2,016,772		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$32,392)	(\$32,392)	\$2,016,772	\$2,016,772		21

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



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Capital Projects Fund (Fund 4)

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

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

*2005-06 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2006*

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2005-06 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CAÑADA	Removal & Disposal of Ni-Cd Storage Batteries (Bldgs 1/3/5)	41312	3,504.85	900.85	900.85	0.00	0.00
CAÑADA	Disposal of Fluorescent & HID Lamps (campuswide)	41313	3,133.15	424.15	424.15	0.00	0.00
CAÑADA	Haz Asbestos Removal	41314	128,700.00	128,700.00	4,900.00	0.00	123,800.00
CAÑADA	Library & Student Resource Ctr (Bldg 9)	41315	0.00	18,920,000.00	10,805,958.60	8,114,041.40	0.00
CAÑADA	Repair Bldg 5 Roof Membrane	43328	0.00	0.00	0.00	0.00	0.00
CAÑADA	Science Lab Upgrade	44329	15,737.20	15,737.20	0.00	0.00	15,737.20
CAÑADA	West Ed Project	44331	22,869.33	19,353.80	19,353.80	0.00	0.00
CAÑADA	Facilities Maint Ctr	44335	104,466.42	104,466.42	0.00	0.00	104,466.42
CAÑADA	Arts Project	44343	0.00	10,000.00	1,500.00	0.00	8,500.00
CAÑADA	CAN Bldg 13	47301	0.00	1,000,000.00	0.00	248,492.00	751,508.00
CAÑADA	CAN Bldg 16/17/18	47302	0.00	1,000,000.00	182,264.00	202,075.00	615,661.00
CAÑADA	Bookstore Project	48300	100,000.00	100,000.00	0.00	36,690.00	63,310.00
CAÑADA	CAN Bldg 3	49301	297,607.35	273,390.76	273,390.76	0.00	0.00
CAÑADA	CAN Bldg 6	49302	7,375.50	1,598.31	1,068.89	0.00	529.42
CAÑADA	CAN Bldg 9	49303	8,101,648.60	8,096,254.98	1,587,006.28	4,431,904.04	2,077,344.66
CAÑADA	CAN Space Programming	49304	69,940.89	101,043.17	40,129.52	23,669.30	37,244.35
CAÑADA	CAN Exterior Improvements	49305	10,798.74	11,520.84	7,010.73	0.00	4,510.11
CAÑADA	CAN Swing Space	49306	182,142.91	1,667,911.91	14,614.51	0.00	1,653,297.40
CAÑADA	CAN Bldg 17	49307	18,043.36	0.00	0.00	0.00	0.00
CAÑADA	CAN Utility Infrastructure Upgrade	49308	802,527.15	948,795.87	878,936.24	33,330.12	36,529.51
CAÑADA	CAN Bldg 13	49309	259,945.17	280,822.79	280,494.30	0.00	328.49
CAÑADA	CAN Bldg 5	49310	132,450.33	63,435.81	1,996.59	0.00	61,439.22
CAÑADA	CAN Fire/Life Safety	49311	203,643.24	159,616.24	114,544.81	0.00	45,071.43
CAÑADA	CAN Bldg 2	49312	167,910.99	492,372.50	0.00	0.00	492,372.50
CAÑADA	CAN Bldg 22	49313	90,247.98	63,653.03	9,063.05	30,424.09	24,165.89
CAÑADA	CAN Bldg 18	49314	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Wayfinding Signage	49315	316,726.78	366,726.78	25,674.28	8,808.11	332,244.39
CAÑADA	CAN Bldg 1 Gym	49316	181,264.99	206,602.41	44,612.57	1,351.00	160,638.84
CAÑADA	CAN Landscape Upgrades	49317	1,231,695.09	3,343,715.99	204,456.27	22,099.00	3,117,160.72
CAÑADA	CAN Parking/Sidewalk Upgrades	49318	65,557.78	54,266.83	29,168.00	0.00	25,098.83
CAÑADA	CAN Bldgs 16/17/18	49320	809,209.32	1,095,994.10	427,117.54	115,621.70	553,254.86
CAÑADA	CAN Bldg 8	49321	327,800.79	316,316.78	298,374.63	0.00	17,942.15
CAÑADA	CAN Bldgs 3/18	49322	71,057.58	2,454.05	0.00	0.00	2,454.05
CAÑADA	CAN ADA Accessibility Plan	49323	79.44	0.00	0.00	0.00	0.00
CAÑADA	CAN Emerg. Bldg Repairs Allow.	49324	292,814.49	183,453.05	0.00	0.00	183,453.05
CAÑADA	CAN Zone Controls	49325	361,479.97	361,452.97	361,452.97	0.00	0.00
CAÑADA	CAN Access Controls	49326	496,028.99	789,328.14	440,675.74	146,774.36	201,878.04
CAÑADA	CAN Classroom Smart	49327	94,183.27	124,183.27	65,635.96	4,850.00	53,697.31
CAÑADA	CAN Construction Management	49328	486,000.00	486,000.00	168,980.00	317,020.00	0.00
CAÑADA	CAN CIP1 Contingency	49329	4,517,099.19	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 20 and 21	49330	0.00	48,403.04	48,403.04	0.00	0.00
CSM	COP Investment	40001	250,000.00	250,361.03	0.00	0.00	250,361.03
CSM	Seismic Phase I (Bldgs 18/25/27)	41408	128,773.71	128,773.71	128,773.71	0.00	0.00
CSM	CSM Bldg 6 Removal of ACBM	41410	215,021.00	215,021.00	0.00	0.00	215,021.00
CSM	CSM Bldg 7/11 Chemical/Fungicide Removal	41412	0.00	5,313.00	5,313.00	0.00	0.00
CSM	Repair Water System/Fire Pump	43472	325,824.15	325,824.15	325,824.15	0.00	0.00
CSM	Replace Roof Bldg 7	43476	139,980.37	139,980.37	139,980.37	0.00	0.00
CSM	Sewer Line Repair, Phase II	43477	0.00	0.00	0.00	0.00	0.00
CSM	CSM Bldg 19 Roof Repair	43478	141,513.76	141,513.76	138,259.16	3,254.60	0.00
CSM	Reading for Success	44427	36,058.34	36,058.34	21,545.90	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	3,079,058.75	3,246,016.22	3,172,722.29	5,284.13	68,009.80
CSM	Ergonomic office furniture (completion)	44435	80,406.61	80,045.58	2,196.89	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	7,262.27	7,262.27	4,667.30	0.00	2,594.97
CSM	Document shredding (Bldg. 1)	44447	570.71	0.00	0.00	0.00	0.00
CSM	Window blinds for Bldg. 1 & other depts.	44448	27,638.04	27,638.04	8,999.91	4,583.00	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	342.94	2,767.94	232.82	0.00	2,535.12
CSM	Technology Improvements	44452	52,000.00	43,925.08	0.00	0.00	43,925.08
CSM	Emergency Preparedness	44453	20,351.99	20,351.99	7,910.56	0.00	12,441.43
CSM	Bldg 23 Rm 154/160 Improvements	44454	0.00	0.00	0.00	0.00	0.00
CSM	Bldg 35 Exterior Patio Design	44455	0.00	2,500.00	2,500.00	0.00	0.00
CSM	CSM Bldgs 21-29 Demo	47401	0.00	50,000.00	37,611.00	0.00	12,389.00
CSM	Bookstore Project	48400	1,721,321.04	1,721,321.04	473,362.64	22,494.94	1,225,463.46
CSM	CSM Bldg 18	49401	2,334,620.42	941,355.42	904,268.46	0.00	37,086.96
CSM	CSM Bldg 33	49402	275,986.29	285,127.29	275,744.01	0.00	9,383.28
CSM	CSM Integrated Science Center	49403	15,048,273.10	17,899,024.45	13,121,745.05	1,709,408.41	3,067,870.99
CSM	CSM Regional Public Safety Ctr	49404	162,485.68	43,843.74	1,342.20	5,846.02	36,655.52

2005-06 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2006

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2005-06 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CSM	CSM Swing Space	49405	827,603.83	827,603.83	142,201.21	37,683.47	647,719.15
CSM	CSM Space Programming	49406	43,228.63	39,979.59	21,111.61	12,162.48	6,705.50
CSM	CSM Exterior Walkway Lighting	49407	3,224.00	4,476.94	1,930.00	1,294.00	1,252.94
CSM	CSM Bldgs 25-29	49408	0.00	15,000.00	0.00	0.00	15,000.00
CSM	KCSM Digital Project	49409	2,283,836.99	1,983,836.99	375,747.49	0.60	1,608,088.90
CSM	CSM Bldg 1/5/6	49410	6,942,949.37	816,332.84	506,486.99	54,599.90	255,245.95
CSM	CSM Bldg 34	49411	0.00	0.00	0.00	0.00	0.00
CSM	CSM Bldg 17	49412	144.15	0.00	0.00	0.00	0.00
CSM	CSM Utility Infrastructure Upgrade	49413	2,578,636.56	1,637,859.17	963,914.26	139,056.48	534,888.43
CSM	CSM Bldg 8	49414	161,210.73	530,692.46	368,417.14	97,336.18	64,939.14
CSM	CSM Bldg 14	49415	0.00	11,351.00	11,351.00	0.00	0.00
CSM	CSM Bldg 19	49417	315,525.20	110,760.20	53,887.04	46,445.72	10,427.44
CSM	CSM Fire/Life Safety	49418	104,232.48	87,893.51	58,399.61	764.83	28,729.07
CSM	CSM Bldg 7	49419	225,275.00	57,532.02	55,328.02	2,204.00	0.00
CSM	CSM Bldg 10/11/12	49420	11,353.10	10,095.95	10,095.95	0.00	0.00
CSM	CSM Bldg 9	49421	1,027,129.38	3,912,597.97	1,566,262.92	200,137.74	2,146,197.31
CSM	CSM Bldg 2 Choral Room	49422	0.00	0.00	0.00	0.00	0.00
CSM	CSM Landscape Upgrades	49423	0.00	55,000.00	52,875.00	0.00	2,125.00
CSM	CSM Parking/Sidewalk Upgrades	49424	0.00	92,042.24	28,715.84	44,590.04	18,736.36
CSM	CSM Bldg 3	49426	7,322.57	48,662.23	41,164.43	7,497.80	0.00
CSM	CSM Bldg 16	49427	861,401.62	733,220.82	647,270.41	0.00	85,950.41
CSM	CSM ADA Accessibility Plan	49428	0.00	36,050.04	35,344.26	0.00	705.78
CSM	CSM Emergency Building Repairs	49429	729,705.00	169,564.11	0.00	0.00	169,564.11
CSM	CSM Bldgs 21-24	49433	0.00	64,000.00	0.00	0.00	64,000.00
CSM	CSM Bldg 12 Elevator Repair	49435	0.00	0.00	0.00	0.00	0.00
CSM	CSM Bldg 21 Cosmetology	49436	40,000.00	32,083.73	31,910.73	173.00	0.00
CSM	CSM Wayfinding	49437	93,352.74	93,352.74	6,902.01	0.00	86,450.73
CSM	CSM Classroom Technology	49438	90,000.00	1,000,000.00	0.00	0.00	1,000,000.00
CSM	CSM Zone Controls	49439	0.00	1,590.00	1,590.00	0.00	0.00
CSM	CSM Access Controls	49440	118,867.36	118,533.68	116,361.49	1,146.54	1,025.65
CSM	CSM Construction Management	49441	738,000.00	738,000.00	256,597.00	481,403.00	0.00
CSM	CSM CIP1 Contingency	49442	5,180,431.83	0.00	0.00	0.00	0.00
CSM	CSM Fountain Repair	49443	200,000.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	General Capital Projects	40000	3,345,602.57	3,343,700.25	700.00	0.00	3,343,000.25
DISTRICTWIDE	College Housing Project	40003	0.00	200,000.00	0.00	0.00	200,000.00
DISTRICTWIDE	College Art	42003	0.00	250,000.00	237,355.00	0.00	12,645.00
DISTRICTWIDE	Redevelopment Program	43001	2,353,268.12	2,446,029.48	0.00	4,633.75	2,441,395.73
DISTRICTWIDE	Dist Exterior Waterproofing	43111	40,590.00	40,590.00	33,504.39	0.00	7,085.61
DISTRICTWIDE	Property Management Study	44001	740,650.18	740,650.18	53,303.26	0.00	687,346.92
DISTRICTWIDE	District Facilities Projects	44102	731,269.32	798,306.83	(4,904.21)	0.00	803,211.04
DISTRICTWIDE	Dist Funded FCI Contingency	44103	644.99	644.99	0.00	0.00	644.99
DISTRICTWIDE	District Office Improvements	44106	51,755.94	51,755.94	23,638.44	0.00	28,117.50
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2,456,299.43	2,500,281.67	0.00	0.00	2,500,281.67
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	11,488.20	11,488.20	0.00	0.00	11,488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	955.78	2,903.86	1,093.37	0.00	1,810.49
DISTRICTWIDE	DW CIP2 Planning	47001	0.00	2,000,000.00	553,049.75	20,729.25	1,426,221.00
DISTRICTWIDE	DW Legal Services	47002	0.00	300,000.00	0.00	0.00	300,000.00
DISTRICTWIDE	DW Energy Efficiency Projects	47004	0.00	1,500,000.00	0.00	0.00	1,500,000.00
DISTRICTWIDE	C.O.P. Projects	48001	558,660.92	854,248.33	2,000.00	0.00	852,248.33
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	4,572,528.29	6,080,203.29	5,205,993.16	249,517.23	624,692.90
DISTRICTWIDE	DW Athletic Facilities	48101	3,604,896.76	5,704,896.76	5,395,862.31	276,839.55	32,194.90
DISTRICTWIDE	DW Athletic Facilities, Phase 2	48102	0.00	5,400,000.00	0.00	73,170.16	5,326,829.84
DISTRICTWIDE	Bond Construction - General	49000	14,505,384.56	161,626,228.13	1,752,990.48	6,000.00	159,867,237.65
DISTRICTWIDE	DW Energy Efficiency Projects	49001	2,269,505.13	2,344,505.13	1,205,619.44	685,355.50	453,530.19
DISTRICTWIDE	DW Signage	49003	0.39	0.39	0.00	0.00	0.39
DISTRICTWIDE	DW Program and Project Management	49004	4,879,092.69	4,872,991.80	1,992,523.39	2,830,769.59	49,698.82
DISTRICTWIDE	DW Existing Blueprint Conversion	49008	37,967.42	37,967.42	0.00	0.00	37,967.42
DISTRICTWIDE	DW Legal Services	49009	198,775.56	198,775.56	5,519.37	19,480.63	173,775.56
DISTRICTWIDE	DW Environmental Testing & Abatement						
DISTRICTWIDE	Design Services	49013	11,097.78	11,097.78	11,097.78	0.00	0.00
DISTRICTWIDE	DW Teledata Upgrade	49015	4,910,166.90	4,765,241.90	3,638,901.22	1,277.01	1,125,063.67
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	227,745.67	227,745.67	7,475.00	0.00	220,270.67
DISTRICTWIDE	DW CIP Contingency	49017	0.00	1,329,918.36	0.00	0.00	1,329,918.36
DISTRICTWIDE	Fire Alarm, Phase II	41104	34,999.85	34,999.85	34,999.85	0.00	0.00
SKYLINE	Library/Learn Ctr-2nd effects	41211	1,829.36	1,829.36	0.00	0.00	1,829.36
SKYLINE	Seismic Retrofit (Bldgs 7/8)	41216	3,210,000.00	3,210,000.00	3,205,361.94	4,638.06	0.00
SKYLINE	Seismic Retrofit (Bldgs 3)	41217	971,758.17	971,758.17	964,442.03	7,315.99	0.15
	Remove Var Asbestos Materials (Bldg 7), Ph						
SKYLINE	1	41219	238,771.00	238,771.00	238,771.00	0.00	0.00
SKYLINE	Allied Health (Bldg 7)	41221	0.00	157,000.00	82,865.00	55,135.00	19,000.00
SKYLINE	Pacific Heights Project	42202	26,457,578.95	27,259,670.95	0.00	0.00	27,259,670.95
SKYLINE	Reroof Bldg 3	43230	270,397.00	270,397.00	270,397.00	0.00	0.00
SKYLINE	Replace Roof Bldg 9	43232	29,326.58	29,326.58	29,326.58	0.00	0.00

2005-06 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2006

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2005-06 BUDGET	EXPENDITURE		AVAILABLE BALANCE
					YTD	ENCUMBRANCE	
SKYLINE	Replace Roof Bldg 10	43233	48,648.19	48,648.19	48,648.19	0.00	0.00
SKYLINE	SKY Bldg 7/8 Roof Repair	43234	402,620.00	402,620.00	402,620.00	0.00	0.00
SKYLINE	SKY Bldg 3 Mechanical	43235	360,644.00	360,644.00	360,644.00	0.00	0.00
SKYLINE	Health Career Ed Center	44226	1,630.00	0.00	0.00	0.00	0.00
SKYLINE	Facilities Maint Ctr Upgrade	44228	94,993.58	94,993.58	0.00	2,210.00	92,783.58
SKYLINE	Avon Damages Repair	44241	77,728.98	77,728.98	0.00	0.00	77,728.98
SKYLINE	Research Office Project	44242	0.00	4,826.48	4,826.48	0.00	0.00
SKYLINE	Evacuation Signs	46210	1,864.91	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 3	47201	0.00	600,000.00	128,637.57	28,520.93	442,841.50
SKYLINE	Bookstore Project	48200	287,337.14	287,337.14	287,337.14	0.00	0.00
SKYLINE	Sky Bldg 3	49202	5,059,089.39	6,479,135.28	4,432,901.15	773,224.93	1,273,009.20
SKYLINE	Sky Bldg 6/7A	49203	20,954,988.49	26,039,290.96	13,568,974.99	7,084,340.22	5,385,975.75
SKYLINE	Sky Bldgs 7/8	49204	6,588,869.24	8,806,746.40	4,992,951.78	1,886,894.37	1,926,900.25
SKYLINE	Sky Bldg 5	49205	684,896.00	632,396.00	587,187.88	29,880.15	15,327.97
SKYLINE	SKY Space Programming	49206	162,591.99	62,161.48	37,486.13	14,477.11	10,198.24
SKYLINE	SKY Swing Space	49207	239,021.93	488,690.71	379,497.27	103,259.44	5,934.00
SKYLINE	SKY Exterior Walkway Lighting	49208	0.00	82,119.65	2,500.00	0.00	79,619.65
SKYLINE	SKY Bldg 1	49209	513,865.62	500,843.51	450,555.52	9,742.32	40,545.67
SKYLINE	SKY Bldg 2	49210	826,320.83	209,241.27	15,988.89	2,436.59	190,815.79
SKYLINE	SKY Utility Infrastructure Upgrade	49211	301,172.51	482,364.58	447,752.59	8,180.70	26,431.29
SKYLINE	SKY Parking/Sidewalk Upgrade	49213	350,620.63	371,165.69	363,912.45	0.00	7,253.24
SKYLINE	SKY Landscape Upgrade	49214	138,474.05	1,700.05	1,700.00	0.00	0.05
SKYLINE	SKY Exterior Painting	49215	165,847.07	66,358.07	47,828.85	3,207.05	15,322.17
SKYLINE	SKY Wayfinding Signage	49216	30,807.80	7,069.86	7,069.86	0.00	0.00
SKYLINE	SKY Bldg 16/Portable CDC	49217	5,076.68	11,210.25	11,210.25	0.00	0.00
SKYLINE	SKY Roofing/Waterproofing	49218	293,122.47	297,231.18	205,051.85	92,179.33	0.00
SKYLINE	SKY Bldgs 9/10	49219	605.25	605.25	603.04	0.00	2.21
SKYLINE	SKY ADA Accessibility Plan	49220	0.08	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 4 Demolition	49221	27,215.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Zone Controls	49222	8,409.95	8,409.95	8,409.95	0.00	0.00
SKYLINE	SKY Access Controls	49223	223,141.42	223,141.74	172,879.86	49,649.06	612.82
SKYLINE	SKY Emerg. Bldg. Repair Allow.	49224	100,000.00	199,999.19	0.00	0.00	199,999.19
SKYLINE	SKY Bldg 7 Allied Health	49225	328,417.38	358,729.38	99,573.78	48,190.00	210,965.60
SKYLINE	SKY Construction Management	49226	576,000.00	576,000.00	200,274.00	375,726.00	0.00
SKYLINE	SKY CIP1 Contingency	49227	1,624,101.27	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 14	49228	0.00	1,516.36	1,516.36	0.00	0.00
TOTAL			184,191,994.46	367,664,137.08	92,675,397.29	31,361,496.92	243,627,242.87



San Mateo County Community College District
2006-07 Final Budget
Capital Projects Fund (Fund 4) - Cañada College

	2004-05 Adoption Budget	2004-2005 Actual	2005-2006 Adoption Budget	2005-2006 Actual	2006-2007 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	10,812,184	10,197,694	43%	2
3 Local Revenue	0	7,125,148	0	0	13,793,870	57%	3
4 Total Revenue	\$0	\$7,125,148	\$0	\$10,812,184	\$23,991,564	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	14,237	0	8,825	0	0%	6
7 Employee Benefits	0	2,160	0	787	0	0%	7
8 Materials & Supplies	15,000	443,799	1,012,500	456,851	2,143,054	9%	8
9 Operating Expenses	53,000	222,911	475,646	1,648,340	1,929,564	8%	9
10 Capital Outlay	4,717,671	6,442,041	17,131,916	14,223,306	20,168,946	83%	10
11 Total Expenses	\$4,785,671	\$7,125,148	\$18,620,062	\$16,338,108	\$24,241,564	100%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$4,785,671)	\$0	(\$18,620,062)	(\$5,525,924)	(\$250,000)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$4,785,671)	\$0	(\$18,620,062)	(\$5,525,924)	(\$250,000)		21

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

San Mateo County Community College District
2006-07 Final Budget
Capital Projects Fund (Fund 4) - College of San Mateo



	2004-05 Adoption Budget	2004-2005 Actual	2005-2006 Adoption Budget	2005-2006 Actual	2006-2007 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	367,756	192,000	1%	2
3 Local Revenue	0	22,491,226	0	1,008,230	25,017,865	99%	3
4 Total Revenue	\$0	\$22,491,226	\$0	\$1,375,986	\$25,209,865	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	22,500	9,531	0	0	0	0%	6
7 Employee Benefits	2,500	1,325	0	0	0	0%	7
8 Materials & Supplies	20,000	342,218	3,193,837	2,665,730	5,461,310	21%	8
9 Operating Expenses	150,063	324,041	564,720	705,625	6,310,961	24%	9
10 Capital Outlay	23,716,054	21,814,111	25,614,662	20,755,509	14,320,042	55%	10
11 Total Expenses	\$23,911,117	\$22,491,226	\$29,373,219	\$24,126,864	\$26,092,313	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$1,455,562	\$0	0%	12
13 Other Sources	0	0	0	2,425	0	0%	13
14 Transfers out	0	0	0	(8,646)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$1,449,341	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$23,911,117)	\$0	(\$29,373,219)	(\$21,301,537)	(\$882,448)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$23,911,117)	\$0	(\$29,373,219)	(\$21,301,537)	(\$882,448)		21

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



San Mateo County Community College District
2006-07 Final Budget
Capital Projects Fund (Fund 4) - Skyline College

	2004-05 Adoption Budget	2004-2005 Actual	2005-2006 Adoption Budget	2005-2006 Actual	2006-2007 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	5,009,676	334,997	1%	2
3 Local Revenue	0	9,816,330	0	0	22,849,640	99%	3
4 Total Revenue	\$0	\$9,816,330	\$0	\$5,009,676	\$23,184,637	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	20,250	4,800	0	211	0	0%	6
7 Employee Benefits	2,250	725	0	24	0	0%	7
8 Materials & Supplies	15,600	215,039	1,970,183	323,701	4,871,250	21%	8
9 Operating Expenses	120,713	1,052,771	692,746	597,087	3,347,847	14%	9
10 Capital Outlay	19,888,677	8,542,995	32,888,265	31,138,681	15,182,540	65%	10
11 Total Expenses	\$20,047,490	\$9,816,330	\$35,551,194	\$32,059,703	\$23,401,637	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$6,000	\$0	0%	12
13 Other Sources	0	0	0	4,569,770	0	0%	13
14 Transfers out	0	0	0	(4,257,675)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$318,095	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$20,047,490)	\$0	(\$35,551,194)	(\$26,731,932)	(\$217,000)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$20,047,490)	\$0	(\$35,551,194)	(\$26,731,932)	(\$217,000)		21

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

**San Mateo County Community College District
2006-07 Final Budget
Capital Projects Fund (Fund 4) - District Office**

	2004-2005 Adoption Budget	2004-2005 Actual	2005-2006 Adoption Budget	2005-2006 Actual	2006-2007 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	8,216,125	4,602,094	20,261,541	35,000	850,614	8%	2
3 Local Revenue	2,472,000	35,043,476	4,084,500	179,361,661	9,201,228	92%	3
4 Total Revenue	\$10,688,125	\$39,645,570	\$24,346,041	\$179,396,661	\$10,051,842	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	2,840	8,500	5,302	1,274,291	12%	6
7 Employee Benefits	0	407	1,500	644	319,354	3%	7
8 Materials & Supplies	0	333,049	332,837	398,192	766,000	7%	8
9 Operating Expenses	3,147,057	2,517,095	3,024,947	3,939,796	2,764,636	25%	9
10 Capital Outlay	34,992,339	17,990,442	17,237,633	15,806,787	5,825,963	53%	10
11 Total Expenses	\$38,139,396	\$20,843,833	\$20,605,417	\$20,150,722	\$10,950,244	100%	11
Transfers & Other							
12 Transfers In	\$0	\$54,750,277	\$0	\$15,247,550	\$0	0%	12
13 Other Sources	62,965	7,377,894	0	206,990	0	0%	13
14 Transfers out	(109,894)	(55,329,365)	(750,894)	(36,563,087)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$46,929)	\$6,798,806	(\$750,894)	(\$21,108,547)	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$27,498,200)	\$25,600,543	\$2,989,730	\$138,137,392	(\$898,402)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$27,498,200)	\$25,600,543	\$2,989,730	\$138,137,392	(\$898,402)		21

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

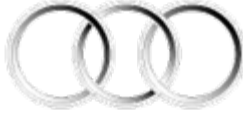
San Mateo County Community College District
2006-07 Final Budget
Capital Projects Fund (Fund 4) - Total District



	2004-2005 Adoption Budget	2004-2005 Actual	2005-2006 Adoption Budget	2005-2006 Actual	2006-2007 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	2,357,822	4,602,094	8,216,125	16,224,616	11,575,305	14%	2
3 Local Revenue	5,392,946	74,476,180	2,472,000	180,369,891	70,862,603	86%	3
4 Total Revenue	\$7,750,768	\$79,078,274	\$10,688,125	\$196,594,507	\$82,437,908	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	3,942	31,407	42,750	14,338	1,274,291	2%	6
7 Employee Benefits	0	4,617	4,750	1,455	319,354	0%	7
8 Materials & Supplies	519,196	1,334,106	50,600	3,844,474	13,241,614	16%	8
9 Operating Expenses	21,479,974	4,116,818	3,470,833	6,890,848	14,353,008	17%	9
10 Capital Outlay	42,297,724	54,789,589	83,314,741	81,924,283	55,497,491	66%	10
11 Total Expenses	\$64,300,836	\$60,276,537	\$86,883,674	\$92,675,397	\$84,685,758	100%	11
Transfers & Other							
12 Transfers In	\$0	54,750,277	\$0	16,709,112	0	0%	12
13 Other Sources	162,320	7,377,894	62,965	4,779,185	0	0%	13
14 Transfers out	0	(55,329,365)	(109,894)	(40,829,408)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$162,320	\$6,798,806	(\$46,929)	(\$19,341,111)	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$56,387,748)	\$25,600,543	(\$76,242,478)	\$84,577,999	(\$2,247,850)		18
19 Beginning Balance, July 1	103,762,170	103,762,170	129,362,713	129,362,713	213,940,712		19
20 Adjustments to Beginning Balance							20
21 Net Fund Balance, June 30	\$47,374,422	\$129,362,713	\$53,120,235	\$213,940,712	\$211,692,862		21

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

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Enterprise Fund
(Auxiliary Fund)
(Fund 5)

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

San Mateo County Community College District
2006-2007 Final Budget
Enterprise Fund - Bookstore (Fund 5)



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Income							
1 Federal Income	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0%	2
3 Local Income	7,585,808	8,296,020	7,485,459	7,535,489	8,018,655	100%	3
4 Total Income	\$7,585,808	\$8,296,020	\$7,485,459	\$7,535,489	\$8,018,655	100%	4
Expenses							
5 Cost of Sales	\$5,469,290	\$5,853,757	\$5,040,851	\$5,214,312	\$5,306,957	69%	5
6 Certificated Salaries	0	0	0	0	0	0%	6
7 Classified Salaries	1,179,119	1,610,442	1,244,506	1,395,179	1,343,221	17%	7
8 Employee Benefits	289,133	383,142	356,887	407,253	351,723	5%	8
9 Materials & Supplies	38,322	31,541	38,322	25,005	25,880	0%	9
10 Operating Expenses	500,518	487,066	562,060	333,832	690,935	9%	10
11 Capital Outlay	0	0	0	0	0	0%	11
12 Total Expenses	\$7,476,382	\$8,365,948	\$7,242,626	\$7,375,581	\$7,718,716	100%	12
Transfers & Other							
13 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	450,817	0	0%	14
15 Transfers out	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0%	16
17 Other Out Go	(135,912)	(178,838)	(211,781)	(211,781)	0	0%	17
18 Total Transfers/Other	(\$135,912)	(\$178,838)	(\$211,781)	\$239,036	\$0	0%	18
Fund Balance							
19 Net Change in Fund Balance	(\$26,486)	(\$248,766)	\$31,052	\$398,944	\$299,939		19
20 Beginning Balance, July 1	5,547,244	5,547,244	5,298,468	5,298,468	5,697,412		20
21 Adjustments to Beginning Balance	0	(11)	0	0	0		21
22 Net Fund Balance, June 30	\$5,520,758	\$5,298,468	\$5,329,520	\$5,697,412	\$5,997,350		22

Note: Beginning 2005-06 Bookstore fiscal year ends 6/30. In prior years, the fiscal year ended 5/31.



DISTRICT BOOKSTORES
Balance Sheet
June 30, 2006

ASSETS

Cash for Operations and Investments	\$4,125,887
Accounts Receivable	332,437
Inventory	1,678,002
Furniture, Fixtures & Equipment (Net)	511,492
TOTAL ASSETS	<u>\$6,647,818</u>

LIABILITIES AND CAPITAL

Liabilities	\$950,406
Capital-Reserved	5,697,412
TOTAL LIABILITIES AND CAPITAL	<u>\$6,647,818</u>



DISTRICT BOOKSTORES
Income Statement
For the Quarter Ending June 30, 2006

	<u>Year to Date Actual</u>	<u>2005-2006 Budget</u>
INCOME		
Merchandise Sales	\$7,350,791	\$7,300,000
Commission	45,147	32,000
Interest	131,781	125,459
Other Income	7,770	28,000
In-kind Donation	450,817	-
TOTAL INCOME	<u>\$7,986,306</u>	<u>\$7,485,459</u>
EXPENSES		
Salaries	\$1,338,179	\$1,244,506
Benefits	400,253	356,887
Merchandise Purchases	5,214,312	5,040,851
Store and Office	25,005	38,322
Travel, Conference, Membership	20,221	1,500
Utilities	31,442	30,000
Contracted Services	43,400	55,000
Depreciation Expense	40,697	45,000
Outgoing Freight	-	3,000
Other	409,853	575,341
Administrative Salary and Benefits	64,000	64,000
TOTAL EXPENSES	<u>\$7,587,362</u>	<u>\$7,454,407</u>
NET INCOME FROM OPERATIONS	<u>\$398,944</u>	<u>\$31,052</u>
Capital, June 1, 2005	5,298,468	
Capital, June 30, 2006	<u>\$5,697,412</u>	

San Mateo County Community College District
2006-2007 Final Budget
Enterprise Fund - Cafeteria (Fund 5)



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	192,000	170,509	164,700	159,626	150,000	100%	3
4 Total Revenue	\$192,000	\$170,509	\$164,700	\$159,626	\$150,000	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	148,000	224,117	221,814	221,576	133,000	100%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$148,000	\$224,117	\$221,814	\$221,576	\$133,000	100%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$44,000	(\$53,608)	(\$57,114)	(\$61,950)	\$17,000		18
19 Beginning Balance, July 1	746,416	746,416	692,808	692,808	630,858		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$790,416	\$692,808	\$635,694	\$630,858	\$647,858		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT CAFETERIAS
Balance Sheet
June 30, 2006

ASSETS

Cash for Operations and Investments	\$315,452
Cash Reserve for Equipment	330,000
Accounts Receivable	3,595
Furniture, Fixtures & Equipment (Net)	40,710
TOTAL ASSETS	\$689,757

LIABILITIES AND CAPITAL

Liabilities	\$58,899
Capital, July 1, 2005	\$692,808
Adjustment to Capital	(61,950)
Capital, June 30, 2006	\$630,858
TOTAL LIABILITIES AND CAPITAL	\$689,757

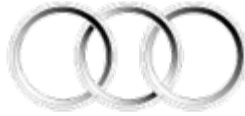


SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT CAFETERIAS
Income Statement
For the Quarter Ending June 30, 2006

	<u>Year to Date Actual</u>	<u>2005-2006 Budget</u>
INCOME		
Special Service Income	\$23,666	\$27,000
Vending Income	59,928	63,000
Food Service Income	58,949	55,200
Interest	21,707	19,500
Other Income	0	0
TOTAL INCOME	\$164,250	\$164,700
EXPENSES		
Depreciation Expense	\$26,665	25,000
Service Contracts & Repairs	50,231	46,814
College Support	144,680	150,000
Unrealized Loss from Investments	4,624	-
Other	-	-
TOTAL EXPENSES	\$226,200	\$221,814
NET INCOME FROM OPERATIONS	(\$61,950)	(\$57,114)
Capital, July 1, 2005	\$692,808	
Capital, June 30, 2006	\$630,858	

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Special Revenue Fund (Fund 6)

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

San Mateo County Community College District
2006-2007 Final Budget
Child Development Fund (Fund 6) - Cañada College



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	151,256	121,349	121,349	109,491	120,107	100%	2
3 Local Revenue	0	25	0	(77)	0	0%	3
4 Total Revenue	\$151,256	\$121,374	\$121,349	\$109,414	\$120,107	100%	4
Expenses							
5 Certificated Salaries	\$0	\$28,663	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	5,794	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	139,156	115,060	111,641	93,381	110,498	100%	9
10 Capital Outlay	0	3,832	0	0	0	0%	10
11 Total Expenses	\$139,156	\$153,350	\$111,641	\$93,381	\$110,498	100%	11
Transfers & Other							
12 Transfers In	\$0	\$16,856	\$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 Total Transfers/Other	\$0	\$16,856	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$12,100	(\$15,120)	\$9,708	\$16,032	\$9,609		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$12,100	(\$15,120)	\$9,708	\$16,032	\$9,609		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 Final Budget
Child Development Fund (Fund 6) - College of San Mateo



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$10,767	\$13,078	\$11,500	\$16,682	\$17,182	6%	1
2 State Revenue	141,628	138,996	160,941	127,663	135,221	46%	2
3 Local Revenue	119,203	106,954	107,500	126,193	138,937	48%	3
4 Total Revenue	\$271,598	\$259,029	\$279,941	\$270,538	\$291,340	100%	4
Expenses							
5 Certificated Salaries	\$81,727	\$80,782	\$83,782	\$84,565	\$95,574	23%	5
6 Classified Salaries	176,175	178,356	198,812	187,686	196,920	47%	6
7 Employee Benefits	73,222	79,964	79,545	87,317	89,546	21%	7
8 Materials & Supplies	26,451	26,847	30,000	33,554	35,000	8%	8
9 Operating Expenses	509	488	1,100	945	1,000	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$358,084	\$366,436	\$393,239	\$394,067	\$418,041	100%	11
Transfers & Other							
12 Transfers In	\$114,555	\$121,148	\$125,759	\$130,287	\$154,917	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$114,555	\$121,148	\$125,759	\$130,287	\$154,917	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$28,069	\$13,740	\$12,462	\$6,759	\$28,217		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$28,069	\$13,740	\$12,462	\$6,759	\$28,217		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 Final Budget
Child Development Fund (Fund 6) - Skyline College

	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$15,174	\$20,609	\$14,174	\$24,333	\$25,063	8%	1
2 State Revenue	247,348	261,492	248,348	261,370	276,843	86%	2
3 Local Revenue	17,047	20,842	17,047	14,745	21,336	7%	3
4 Total Revenue	\$279,569	\$302,943	\$279,569	\$300,449	\$323,242	100%	4
Expenses							
5 Certificated Salaries	\$65,111	\$66,901	\$69,371	\$71,611	\$75,134	16%	5
6 Classified Salaries	205,978	197,730	181,788	212,645	223,108	48%	6
7 Employee Benefits	84,495	92,240	99,000	98,132	139,456	30%	7
8 Materials & Supplies	37,730	26,722	24,411	35,091	25,000	5%	8
9 Operating Expenses	1,547	1,271	0	4,476	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$394,861	\$384,864	\$374,569	\$421,956	\$462,698	100%	11
Transfers & Other							
12 Transfers In	\$115,292	\$241,220	\$95,000	\$121,156	\$139,456	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$115,292	\$241,220	\$95,000	\$121,156	\$139,456	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$0)	\$159,299	\$0	(\$351)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$0)	\$159,299	\$0	(\$351)	\$0		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 Final Budget
Child Development Fund (Fund 6) - District Office

	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	10,500	0	0%	2
3 Local Revenue	0	(1,649)	0	0	0	0%	3
4 Total Revenue	\$0	(\$1,649)	\$0	\$10,500	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	10,500	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$10,500	\$0	0%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$1,649)	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$1,649)	\$0	\$0	\$0		21

*Note: 2004-05 activity relates to an accounting adjustment relating to Unrealized Loss in Fund 6.
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 Final Budget
Child Development Fund (Fund 6) - Total District**



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$25,941	\$33,687	\$25,674	\$41,015	\$42,245	6%	1
2 State Revenue	540,232	521,837	\$530,638	509,025	\$532,171	72%	2
3 Local Revenue	136,250	126,173	\$124,547	140,861	\$160,272	22%	3
4 Total Revenue	\$702,423	\$681,697	\$680,859	\$690,901	\$734,689	100%	4
Expenses							
5 Certificated Salaries	\$146,838	\$176,346	\$153,153	\$156,176	\$170,709	17%	5
6 Classified Salaries	382,153	376,086	380,599	400,331	420,028	42%	6
7 Employee Benefits	157,717	177,998	178,545	185,450	229,003	23%	7
8 Materials & Supplies	64,181	53,569	54,411	68,645	60,000	6%	8
9 Operating Expenses	141,212	116,819	112,741	98,802	111,498	11%	9
10 Capital Outlay	0	3,832	0	10,500	0	0%	10
11 Total Expenses	\$892,101	\$904,650	\$879,449	\$919,904	\$991,237	100%	11
Transfers & Other							
12 Transfers In	\$229,847	\$379,224	\$220,759	\$251,443	\$294,374	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$229,847	\$379,224	\$220,759	\$251,443	\$294,374	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$40,169	\$156,270	\$22,170	\$22,440	\$37,826		18
19 Beginning Balance, July 1	93,855	93,855	250,125	250,125	272,565		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$134,024	\$250,125	\$272,295	\$272,565	\$310,391		21

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



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Expendable Trust Fund

Financial Aid

(Fund 7)

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



San Mateo County Community College District
2006-2007 Final Budget
Student Aid Fund (Fund 7) - Cañada College

	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$1,103,195	\$1,101,514	\$1,100,682	\$1,170,356	\$1,181,799	93%	1
2 State Revenue	78,340	87,266	87,266	94,196	94,196	7%	2
3 Local Revenue	0	(597)	0	49	0	0%	3
4 Total Revenue	\$1,181,535	\$1,188,182	\$1,187,948	\$1,264,601	\$1,275,995	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$5,939	\$0	\$5,950	\$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	(1,181,535)	(1,196,417)	(1,187,948)	(1,272,065)	(1,275,995)	100%	16
17 Total Transfers/Other	(\$1,181,535)	(\$1,190,478)	(\$1,187,948)	(\$1,266,115)	(\$1,275,995)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$2,295)	\$0	(\$1,514)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$2,295)	\$0	(\$1,514)	\$0		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 Final Budget
Student Aid Fund (Fund 7) - College of San Mateo



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$2,393,506	\$2,076,648	\$2,079,089	\$2,192,600	\$2,194,248	92%	1
2 State Revenue	157,751	186,285	186,285	198,809	198,809	8%	2
3 Local Revenue	0	(1,984)	0	252	0	0%	3
4 Total Revenue	\$2,551,257	\$2,260,950	\$2,265,374	\$2,391,661	\$2,393,057	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$67,450	\$0	\$67,750	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(12,769)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(2,551,257)	(2,318,359)	(2,265,374)	(2,459,159)	(2,393,057)	100%	16
17 Total Transfers/Other	(\$2,551,257)	(\$2,263,678)	(\$2,265,374)	(\$2,391,409)	(\$2,393,057)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$2,728)	\$0	\$252	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$2,728)	\$0	\$252	\$0		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 Final Budget
Student Aid Fund (Fund 7) - Skyline College

	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$3,342,267	\$2,519,512	\$2,514,970	\$2,562,080	\$2,575,551	91%	1
2 State Revenue	215,225	218,490	218,490	252,016	252,016	9%	2
3 Local Revenue	269,000	0	340,000	0	0	0%	3
4 Total Revenue	\$3,826,492	\$2,738,002	\$3,073,460	\$2,814,096	\$2,827,567	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$71,018	\$85,503	\$10,063	\$81,003	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(155)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(3,628,510)	(2,821,062)	(2,743,523)	(2,894,943)	(2,827,567)	100%	16
17 Total Transfers/Other	(\$3,557,492)	(\$2,735,559)	(\$2,733,460)	(\$2,814,095)	(\$2,827,567)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$269,000	\$2,443	\$340,000	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$269,000	\$2,443	\$340,000	\$0	\$0		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 Final Budget
Student Aid Fund (Fund 7) - District Office

	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	3,157	0	0	0	0%	3
4 Total Revenue	\$0	\$3,157	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$3,157	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$3,157	\$0	\$0	\$0		21

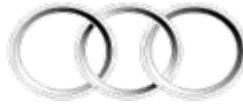
*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2006-2007 Final Budget
Student Aid Fund (Fund 7) - Total District



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$6,838,968	\$5,697,674	\$5,694,741	\$5,925,036	\$5,951,598	92%	1
2 State Revenue	451,316	492,041	492,041	545,021	545,021	8%	2
3 Local Revenue	269,000	576	340,000	301	0	0%	3
4 Total Revenue	\$7,559,284	\$6,190,290	\$6,526,782	\$6,470,358	\$6,496,619	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$71,018	\$158,892	\$10,063	\$154,703	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(12,769)	0	(155)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(7,361,302)	(6,335,838)	(6,196,845)	(6,626,167)	(6,496,619)	100%	16
17 Total Transfers/Other	(\$7,290,284)	(\$6,189,715)	(\$6,186,782)	(\$6,471,619)	(\$6,496,619)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$269,000	\$576	\$340,000	(\$1,261)	\$0		18
19 Beginning Balance, July 1	127,386	127,386	127,962	127,962	126,701		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$396,386	\$127,962	\$467,962	\$126,701	\$126,701		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.*

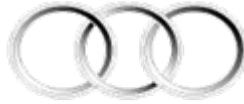
This Fund will increase with transfers made from the Unrestricted General Fund and other sources and decrease when benefits are paid out. Because this reserve is relatively new and is small compared to the total liability already incurred, current retiree benefits continue to be paid from the General 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 Final Budget**

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



	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	2005-06 Actual	2006-07 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	510,000	461,185	745,000	758,346	1,020,000	100%	3
4 Total Revenue	\$510,000	\$461,185	\$745,000	\$758,346	\$1,020,000	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$2,010,000	\$1,961,185	\$2,245,000	\$2,258,346	\$2,520,000		18
19 Beginning Balance, July 1	19,999,822	19,999,822	21,961,007	21,961,007	24,219,353		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$22,009,822	\$21,961,007	\$24,206,007	\$24,219,353	\$26,739,353		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Supplemental Information

Page 84 – **Resource Allocation Model**

Page 87 - **2006-07 Board Goals**

Page 89 - **Historical FTES Summary**

Page 91 – **Utility Usage Graphs**

Page 94 – **Associated Student Body Reports**

Page 106 – **Debt Services Payment Schedule**

Page 107 – **Cash Flow Summary (6/30/06)**

Page 108 - **CCFS-311Q Report (6/30/06)**

Page 110 – **2005-06 Weekly Lottery Sales**

Page 111 – **County Investment Pool Rates**

Page 112 - **Glossary**

Resource Allocation: 2006-07 Final Budget

Resource Allocation: 06/07 Adopted Budget as of 8/7/2006

with FTES Adjusted for Cañada for Summer 2003 using a 3 yr average and adjustments were made for negotiated salary increases and an allowance was made for unallocated resources.

1. Review Base Allocation and FTES Allocation (should be 80%/20% of funding). If a college should receive additional funding based on the review, allocate that.

Current Allocations are:

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
05/06 Site Allocations	\$ 17,368,632	\$ 10,589,815	\$ 24,453,368	\$ 6,063,475	\$ 4,184,031	\$ 31,609,835	\$ 94,269,156	(A), (B)
05/06 FTES	6,887	4,193	8,670				19,750	
04/05 FTES	6,970	4,058	8,942				19,970	
03/04 FTES	7,128	4,121	9,597				20,846	
3 yr average	6,995	4,124	9,070				20,189	(C)
Percent of total	35%	20%	45%					

Allocate 80% of the existing funding to each college's base

Base Allocation	\$ 13,894,905	\$ 8,471,852	\$ 19,562,695				\$ 41,929,452	
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Allocate 20% of the existing funding to each college based on the 3 yr average of FTES

FTES Allocation	\$ 3,631,876	\$ 2,141,340	\$ 4,709,147				\$ 10,482,363	
-----------------	--------------	--------------	--------------	--	--	--	---------------	--

Add the two amounts together and compare to 05/06 Site Allocations

Total	\$ 17,526,781	\$ 10,613,191	\$ 24,271,842				\$ 52,411,815	
Change from Site Alloc	\$ 158,150	\$ 23,377	\$ (181,526)				\$ (0)	

Adjustment #1 is the increases from the Site Allocations. No college gets a decrease.

Adjustment #1	\$ 158,150	\$ 23,377	\$ -				\$ 181,526	
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2. Allocate any increase in Central Services costs.

Based on 06/07 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
Increased Costs						\$ 2,648,710	\$ 2,648,710	(B)

3. Allocate \$1.65 per square foot increase over previous year.

Change from Fall 04 to Fall 05 Space Inventory Report

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
					\$ 194,823		\$ 194,823	

4. Allocate growth based on increase (or decrease) in 3-year FTES average.

Based on College FTES Goals for 06/07

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
06/07 FTES	6,954	4,276	8,835			90	20,155	
New 3 yr average	6,937	4,176	8,816			30	19,958	
Change in 3 yr average	(58)	52	(254)			30	(230)	

Assume \$3930 per FTES. Allow 12% of colleges' allocations to go to District Office and 4.0% of colleges' allocations to go to facilities. Deduct Facilities' square footage allocation. This leaves \$3400 per FTES to go to the colleges.

Growth allocation	\$ (196,806)	\$ 175,402	\$ (863,228)			\$ 102,000	\$ (782,633)	(D)
							\$ 3,930	

5. District Office & Facilities gets 12% and 4.0% respectively of college growth allocations.

Calculate 12% and 4.0% of allocations in #4.

Growth allocation				\$ (90,542)	\$ (31,239)		\$ (121,781)	(E)
-------------------	--	--	--	-------------	-------------	--	--------------	-----

6. Allocate any special amounts agreed upon.

Allocate 06/07 projected step and column increases. Allocate compensation where settled and reserve where not settled.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
Step & Column Compensation	150,207	112,107	208,682	87,949	38,206	\$ -	\$ 597,150	(A)
	382,988	272,208	564,674	386,764	302,958	\$ 3,590,409	\$ 5,500,000	
	533,194	384,315	773,356	474,712	341,164	\$ 3,590,409	\$ 6,097,150	

Resource Allocation: 2006-07 Final Budget

7. Allocate any remaining funds across the board (plus or minus).

Assume the district receives 0% growth and loses budget stability. Hold aside unallocated resources.

Calculate new base revenue and what is left after allocations 1 through 6.

Prior Year Alloc	\$ 94,269,156	05/06 FTES	20,413	(Funded, includes NR & Appren)
5.8% COLA	\$ 4,668,404	06/07 FTES	20,155	(Estimated actual)
Growth	\$ (5,449,287)	Funded Growth	-	
Other Revenue	\$ 8,696,167	Deficit budget	(23,276)	
06/07 Revenue	\$ 102,184,440			
Increase	\$ 7,915,284			
Plus deficit budget	\$ 7,938,560			
Less allocations:				
1. Adjustment #1	\$ 181,526			
2. Central Svcs	\$ 2,648,710			
3. Square Footage	\$ 194,823			
4. Growth	\$ (782,633)			
5. DO & Facilities	\$ (121,781)			
6. Special Allocations	\$ 6,097,150			
	\$ 8,217,795			
Available for allocation	\$ (279,235)			

(B)

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
05/06 Site Allocations	\$ 17,368,632	\$ 10,589,815	\$ 24,453,368	\$ 6,063,475	\$ 4,184,031	N/A	\$ 62,659,321
% of Total	28%	17%	39%	10%	7%		
Adjustment #7	\$ (77,402)	\$ (47,192)	\$ (108,974)	\$ (27,021)	\$ (18,646)	\$ -	\$ (279,235)

8. Final allocations

Sum the 05/06 Site Allocations with all of the adjustments.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
05/06 Site Allocations	\$ 17,368,632	\$ 10,589,815	\$ 24,453,368	\$ 6,063,475	\$ 4,184,031	\$ 31,609,835	\$ 94,269,156
1. Adjustment #1	\$ 158,150	\$ 23,377	\$ -	\$ -	\$ -	\$ -	\$ 181,526
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,648,710	\$ 2,648,710
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ 194,823	\$ -	\$ 194,823
4. Growth	\$ (196,806)	\$ 175,402	\$ (863,228)	\$ -	\$ -	\$ 102,000	\$ (782,633)
5. DO & Facilities	\$ -	\$ -	\$ -	\$ (90,542)	\$ (31,239)	\$ -	\$ (121,781)
6. Special Allocations	\$ 533,194	\$ 384,315	\$ 773,356	\$ 474,712	\$ 341,164	\$ 3,590,409	\$ 6,097,150
7. Adjustment #7	\$ (77,402)	\$ (47,192)	\$ (108,974)	\$ (27,021)	\$ (18,646)	\$ -	\$ (279,235)
Total Increase	\$ 417,136	\$ 535,901	\$ (198,847)	\$ 357,149	\$ 486,103	\$ 6,341,118	\$ 7,938,560
06/07 Site Allocations	\$ 17,785,768	\$ 11,125,716	\$ 24,254,522	\$ 6,420,624	\$ 4,670,133	\$ 37,950,953	\$ 102,207,716
Old Model 06/07 Site Al	\$ 17,901,826	\$ 10,974,130	\$ 25,226,724	\$ 6,538,188	\$ 4,525,195	\$ 37,848,953	\$ 103,015,016
Difference	\$ (116,058)	\$ 151,586	\$ (972,202)	\$ (117,563)	\$ 144,938	\$ 102,000	\$ (807,300)
Percentage Change	-0.6%	1.4%	-3.9%	-1.8%	3.2%	0.3%	
Tentative 06/07 Site Allc	\$ 17,837,550	\$ 11,207,019	\$ 24,227,421	\$ 6,184,615	\$ 4,458,867	\$ 33,853,493	\$ 97,768,965
Difference	\$ (51,782)	\$ (81,303)	\$ 27,101	\$ 236,009	\$ 211,266	\$ 4,097,460	\$ 4,438,751
Percentage Change	-0.3%	-0.7%	0.1%	3.8%	4.7%	12.1%	

What Model alloc that Old Site Alloc doesn't

Res Alloc Model	\$ 726,000
"Surplus"	\$ (23,276)
	\$ 702,724

(C), (D)

Facilities Square Footage	1,258,500
50% of funds per sq. foot	\$ 1.66
50% of funds for growth	4.0%
District Office percentage	11.6%

List of References:

- (A) 2005-06 Site Allocation
- (B) 2005-06 SMCCCD Revenue and Expenditure Assumptions
- (C) SMCCCD FTES Analysis
- (D) SMCCCD Exhibit C, 2004-05 Second Principal Apportionment
- (E) Historical Comparisons of Site Allocations & FTES

Resource Allocation: 2006-07 Final Budget

Changes to final allocations from the tentative budget:

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
05/06 Site Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1. Adjustment #1	\$ 9,020	\$ (31,779)	\$ -	\$ -	\$ -	\$ -	\$ (22,759)
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 507,052	\$ 507,052
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Growth	\$ (114,358)	\$ (120,874)	\$ (73,764)	\$ -	\$ -	\$ -	\$ (308,997)
5. DO & Facilities	\$ -	\$ -	\$ -	\$ (35,748)	\$ (12,334)	\$ -	\$ (48,081)
6. Special Allocations	\$ 382,988	\$ 272,208	\$ 564,674	\$ 386,763	\$ 302,958	\$ 3,590,409	\$ 5,499,999
7. Adjustment #7	\$ (329,432)	\$ (200,858)	\$ (463,809)	\$ (115,006)	\$ (79,359)	\$ -	\$ (1,188,463)
Total Increase	\$ (51,782)	\$ (81,303)	\$ 27,101	\$ 236,009	\$ 211,266	\$ 4,097,460	\$ 4,438,751
	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
06/07 Site Allocations	\$ (51,782)	\$ (81,303)	\$ 27,101	\$ 236,009	\$ 211,266	\$ 4,097,460	\$ 4,438,751
True site changes	\$ (434,770)	\$ (353,511)	\$ (537,573)	\$ (150,754)	\$ (91,692)	\$ -	\$ (1,568,300)
Plus one time	\$ 425,018	\$ 259,137	\$ 598,384	\$ 148,376	\$ 102,385	\$ -	\$ 1,533,300
Net change	(9,752)	(94,374)	60,811	(2,378)	10,693	-	(35,000)

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
2006 Board Goals**

Education and Planning Goals

Integration of Planning, Budget and Resource Allocation: In order to develop a shared vision of the future that faculty, staff, students and community understand and support, the District, through its shared governance processes, has been working to develop an integrated strategic planning model. This model incorporates and builds upon five elements: the District's Educational Master Plan; the Facilities Master Plan; a coordinated institutional research component; a comprehensive program review process; and an annual budget that is based upon the other four elements.

Many elements required for the integrated strategic planning system are already in place; however, they are not completely standardized within the District nor appropriately linked. Currently, the District is recruiting for a Vice Chancellor for Educational Services (the previous search in 2003 was abandoned due to budget constraints). This position will undertake the responsibility for developing an organizational infrastructure that will produce the integrated strategic planning system for the District.

Specific goals for 2006 include:

1. In order to assure that the District is offering the most current and relevant educational program for the community, the District shall review and revise as necessary the collaboratively developed, data-driven model that addresses program development, enhancement, stabilization, consolidation and elimination. The program review process must rely on both quantitative (enrollment, cost/benefit, etc.) and qualitative (value to community, availability and strengths of faculty, etc.) measures. Establish a schedule for all educational programs and student services in the District to be reviewed using common criteria and assessed at predetermined points in time.
2. Identify operational areas (e.g., research, financial aid, property tax calculations, etc.) which will be subject to a performance audit to determine the level of efficacy and efficiency of the current operation.
3. Pursue legislation and partnership agreements that will allow the District to maintain and expand the University Center as well as to offer otherwise cost-prohibitive higher education and workforce development programs.
4. In order to increase the pool of design professionals, professional services providers, contractors and subcontractors bidding on District projects and to assure that local businesses and small and emerging businesses are given every opportunity to compete fairly for the District's work, District staff shall continue their efforts to build an electronic database of bidders that includes all appropriate local businesses as identified by Chambers of Commerce in San Mateo County, the Buildings and Trade Council; trade union representatives; and other professional organizations, including organizations that represent traditionally underrepresented constituencies. The District will also broadly disseminate information about bidding opportunities within San Mateo County.

Personnel Goals

Compensation: Over the past three years, the District undertook an effort to restructure its workforce in order to improve productivity, streamline operations and improve service to students. This effort was successful and allowed the District to provide compensation levels that 1) are competitive in the marketplace; 2) acknowledge the excellence and commitment of faculty and staff; and 3) recognize the high cost of living in the local area.

1. In order to remain competitive in this very high cost area, the District needs to continue efforts to improve productivity and compensation, while maintaining a fiscally sound budget.
2. Continue to support and promote professional development for faculty and staff.

Retention/Recruitment: Aligned with the goal of providing competitive compensation packages for all employee groups, the District will continue its efforts to recruit and retain the very best employees. Recent surveys and anecdotal evidence have revealed that the high cost of housing in the area has contributed to some turnover within the District and to smaller applicant pools for many positions.

1. The District will continue its efforts to assist employees with the high cost of housing in the area, including offering the second loan program for first time homebuyers. The District will explore additional program options that make the program even more valuable and useful for faculty and staff. Following the first year of operations of *College Vista*, the District will evaluate whether a second residential community should be constructed.

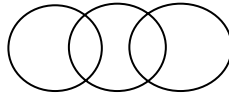
Facilities Goals

General Obligation Bond: With the passage of Measure "A" in November 2005, the District will be able to complete the major campus wide facilities renovation and improvement projects that are underway. These projects rival--in scope and complexity--the initial construction of the three Colleges.

1. Issue the final phase of Measure C debt and the first phase of Measure A debt to finance the construction projects.
2. Update the Facilities Master Plan to reflect current conditions and the new resources available through Measure A.
3. Develop a cost effective program management plan for the Capital Improvement Program (CIP) that optimally utilizes the skill set of District employees and outside contractors and is responsive to the current needs of the updated Facilities Master Plan.
4. Work with representatives from the Buildings Trades Council to identify Measure A projects that will be incorporated into the Project Labor Agreement.
5. Explore the program parameters of the CityBuild program in San Francisco (a collaboration of the City, San Francisco Airport, the Community College District, Private Industry Council and the Buildings Trade Council which seeks to increase the number of local workers hired by City contractors) to determine its applicability in College District projects.
6. Work with the Buildings Trades Council, secondary schools, community based organizations and other organizations with job training expertise to strengthen the apprenticeship programs offered by the Colleges and to establish an outreach and education program that will offer opportunities for District students and other youth, including at-risk youth, to learn about, prepare for and enter apprenticeship training programs. To the extent possible, incorporate requirements for District contractors to hire local graduates of apprenticeship programs, including graduates who meet at risk standards.
7. Work with local legislators to extend AB 1000 to permit the District to use design/build construction methods for new capital projects.
8. As new buildings are brought on line, District operational plans need to incorporate appropriate staffing and resource efficiencies in order to ensure the long term sustainability of the new structures. The District must also leverage to the greatest extent possible available state and local resources to reduce operational costs.
9. Investigate "green building" design guidelines and standards, such as the San Mateo Countywide Guide to Sustainable Buildings and LEED (Leadership in Energy and Environmental Design) to determine the applicability to District projects.

Finance Goals

1. Maintain fiscal stability.
2. Work with local legislators to seek an amendment to the Revenue and Taxation Code that would restore the District's property tax losses that resulted from the "triple flip."
3. For the foreseeable future, the District will be dependent on FTES to sustain the District's financial condition. It is imperative that the District succeed in improving access to programs (e.g., on line classes, classes in local high schools, off campus classes, etc) to sustain and increase enrollment and FTES.



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

	<u>Actual 1996-97</u>	<u>Actual 1997-98</u>	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>
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College of San Mateo

Resident										
Fall & Spring	6,631	7,135	7,756	7,611	7,263	7,336	8,041	8,059	7,561	7,311
Summer	<u>625</u>	<u>764</u>	<u>822</u>	<u>925</u>	<u>883</u>	<u>911</u>	<u>1,026</u>	<u>1,122</u>	<u>989</u>	<u>945</u>
Total, Resident	7,256	7,899	8,578	8,536	8,146	8,247	9,067	9,181	8,550	8,256
Total, Apprenticeship	157	212	209	171	173	171	165	131	140	146
Flex-time	17	12	14	15	14	10	9	14	9	12
Non-Resident										
Fall & Spring	290	370	335	360	315	327	288	245	223	234
Summer	<u>23</u>	<u>33</u>	<u>25</u>	<u>31</u>	<u>32</u>	<u>28</u>	<u>33</u>	<u>26</u>	<u>19</u>	<u>21</u>
Total, Non-Resident	313	403	360	391	347	355	321	271	242	255

College of San Mateo Total	7,743	8,525	9,161	9,113	8,680	8,783	9,562	9,597	8,941	8,669
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Canada College

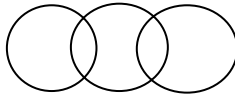
Resident										
Fall & Spring	2,787	2,752	2,773	2,816	2,988	3,358	3,489	3,606	3,631	3,707
Fall & Spring (N/C)	8	7	5	6	6	25	8	43	50	43
Summer (N/C)			-	-	-	-	1	-	2	4
Summer	<u>351</u>	<u>318</u>	<u>347</u>	<u>359</u>	<u>381</u>	<u>392</u>	<u>466</u>	<u>18</u>	<u>298</u>	<u>359</u>
Total, Resident	3,146	3,076	3,125	3,181	3,375	3,775	3,964	3,667	3,981	4,113
Flex-time	7	7	11	11	7	4	3	6	3	3
Non-Resident										
Fall & Spring	155	190	157	152	155	152	116	76	73	71
Fall & Spring (N/C)	1	1	1	1	1	4	2	3	2	1
Summer (N/C)			-	-	-	-	-	-	-	-
Summer	<u>15</u>	<u>14</u>	<u>13</u>	<u>11</u>	<u>8</u>	<u>12</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>7</u>
Total, Non-Resident	171	205	171	164	164	169	128	80	77	79

Canada College Total	3,324	3,289	3,307	3,356	3,546	3,948	4,095	3,753	4,061	4,195
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Skyline College

Resident										
Fall & Spring	5,155	5,318	5,541	5,470	5,222	5,780	6,375	6,107	6,014	5,912
Fall & Spring (N/C)			14	-	-	-	-	-	-	-
Summer (N/C)										
Summer	<u>595</u>	<u>634</u>	<u>749</u>	<u>828</u>	<u>1,021</u>	<u>897</u>	<u>1,010</u>	<u>865</u>	<u>826</u>	<u>853</u>
Total, Resident	5,750	5,952	6,304	6,298	6,243	6,677	7,385	6,972	6,840	6,765
Total, Apprenticeship	23	32	45	43	43	42	31	9	4	4
Flex-time	12	7	10	16	10	4	4	5	4	9
Non-Resident										
Fall & Spring	83	100	121	166	203	159	154	124	109	97
Summer	<u>11</u>	<u>11</u>	<u>16</u>	<u>18</u>	<u>23</u>	<u>26</u>	<u>22</u>	<u>18</u>	<u>13</u>	<u>12</u>
Total, Non-Resident	94	111	137	184	226	185	176	142	122	109

Skyline College Total	5,879	6,103	6,496	6,541	6,522	6,908	7,596	7,128	6,970	6,887
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**San Mateo County Community College District
FTES Analysis**

	<u>Actual 1996-97</u>	<u>Actual 1997-98</u>	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>
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District

Resident

Fall & Spring	14,573	15,205	16,070	15,897	15,473	16,474	17,905	17,772	17,206	16,930
Fall & Spring (N/C)	8	7	19	6	6	25	8	43	50	43
Summer (N/C)	0	0	0	0	0	0	1	0	2	4
Summer	<u>1,571</u>	<u>1,716</u>	<u>1,918</u>	<u>2,112</u>	<u>2,285</u>	<u>2,200</u>	<u>2,502</u>	<u>2,005</u>	<u>2,113</u>	<u>2,157</u>
Total, Resident	16,152	16,927	18,007	18,015	17,764	18,699	20,416	19,820	19,371	19,134

Total, Apprenticeship

	180	244	254	214	216	213	196	140	144	150
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Flex-time

	36	26	35	42	31	18	16	25	16	24
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Non-Resident

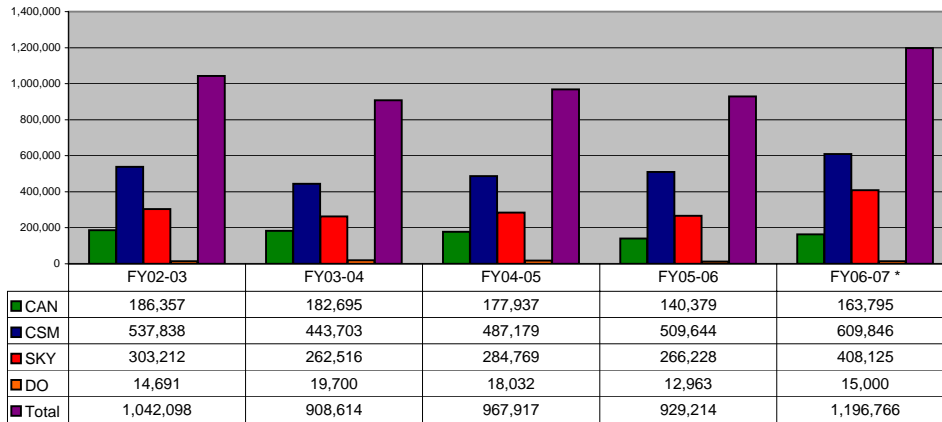
Fall & Spring	528	660	613	678	673	638	558	445	405	402
Fall & Spring (N/C)	1	1	1	1	1	4	2	3	2	1
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>49</u>	<u>58</u>	<u>54</u>	<u>60</u>	<u>63</u>	<u>66</u>	<u>65</u>	<u>45</u>	<u>34</u>	<u>40</u>
Total, Non-Resident	578	719	668	739	737	709	625	493	441	443

District Total	16,946	17,917	18,964	19,010	18,748	19,639	21,253	20,478	19,972	19,751
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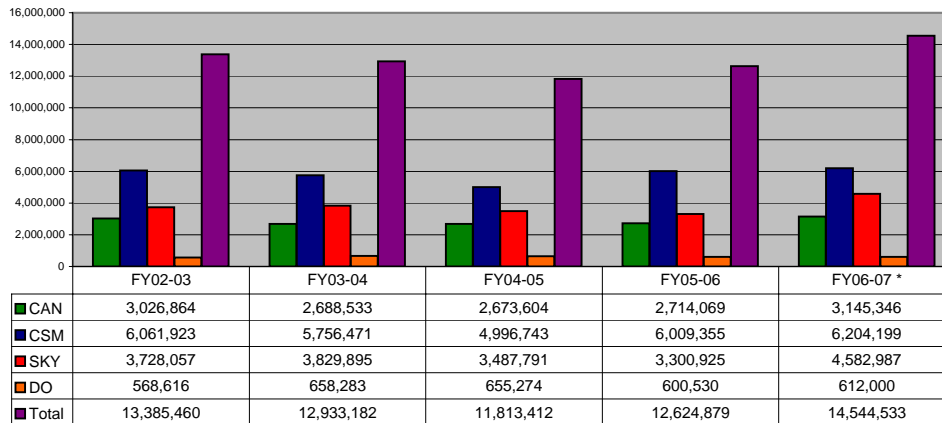


San Mateo County Community College District

Natural Gas Usage by Site (in therms)

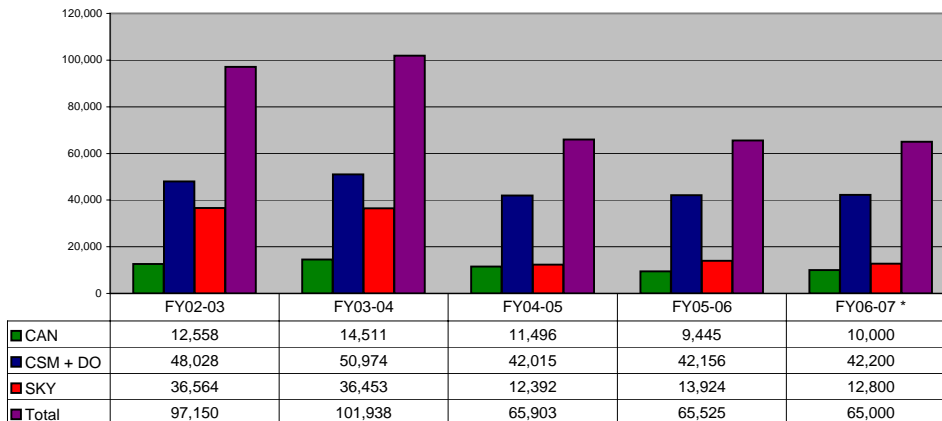


Electricity Usage by Site (in kWh)



Note: Electricity usage does not include KCSM transmission usage at Sutro Tower.

Water Usage by Site (in ccf)

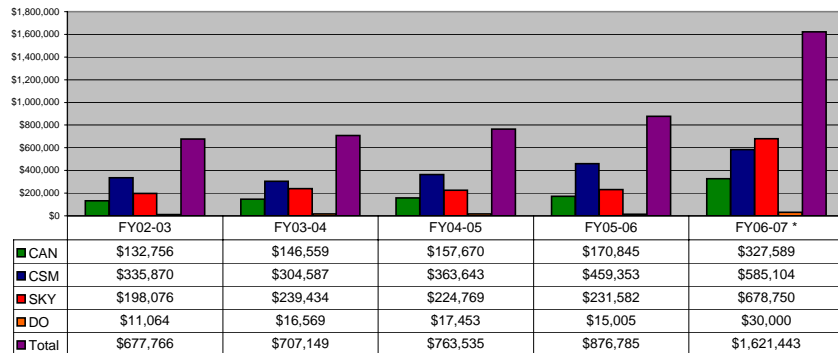


* figures provided for FY06-07 are projections.

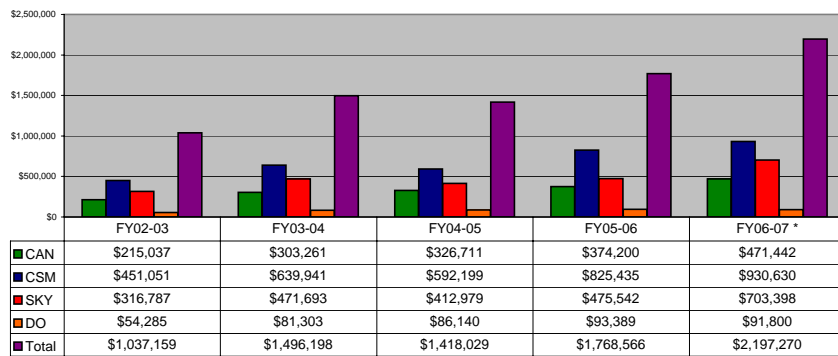


San Mateo County Community College District

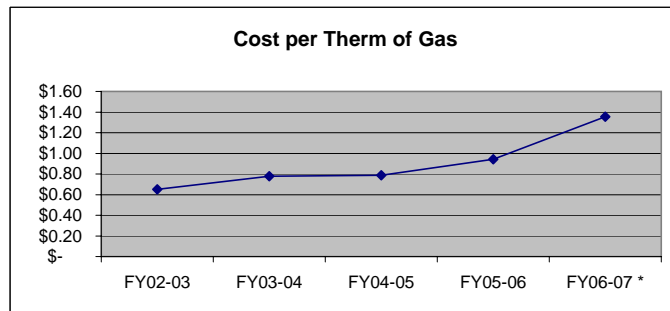
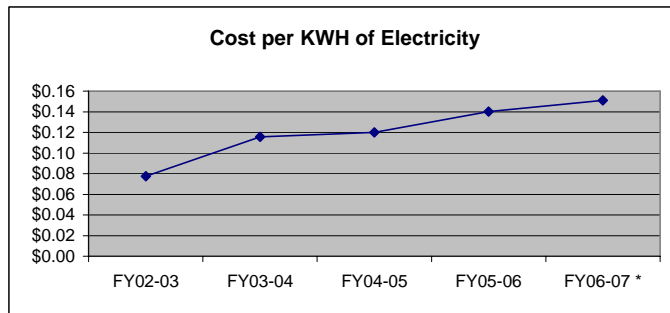
Natural Gas Expense by Site



Electricity Expense by Site



Note: Electricity expense does not include KCSM Sutro Tower usage.

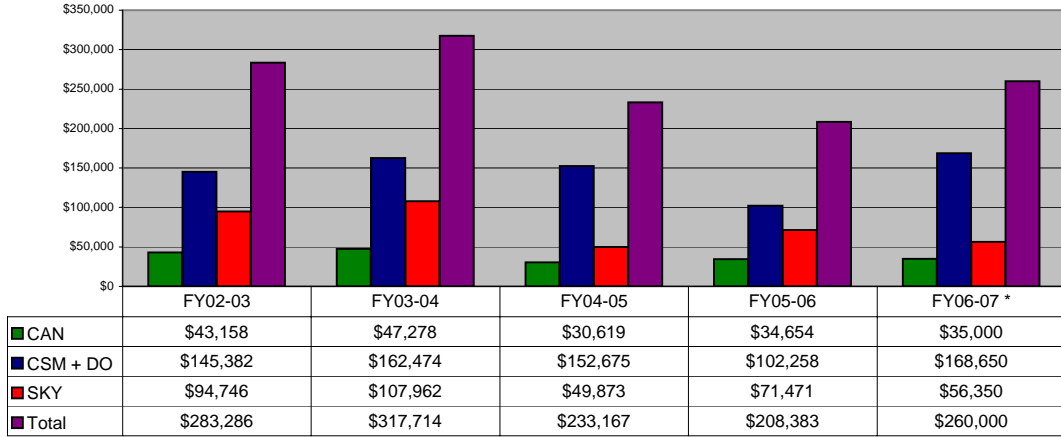


* figures provided for FY06-07 are projections.

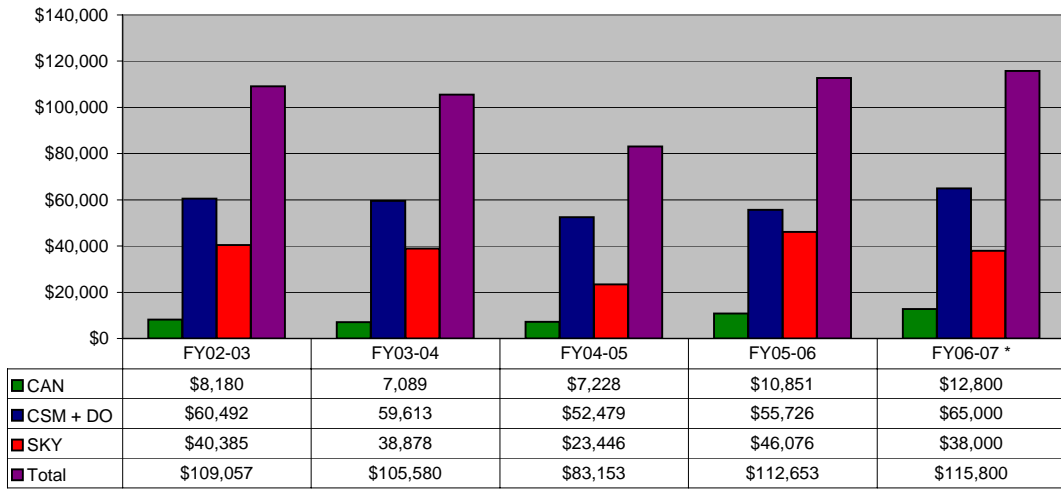


San Mateo County Community College District

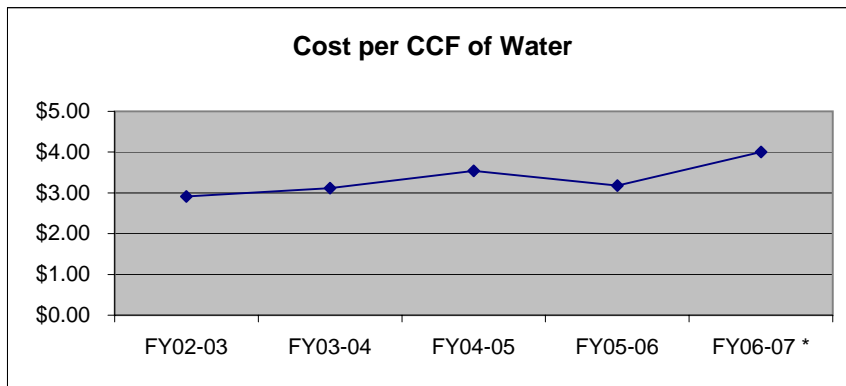
Water Expense by Site



Garbage Expense by Site



Cost per CCF of Water



* figures provided for FY06-07 are projections.

**Associated Students of Cañada College
Summary of Programs and Activities
4th Quarter Report, April-June 2006**

To finish out the 2006 year, the ASCC held elections. This year elections were completed using electronic voting. Over 200 students voted in the elections. The following students were elected to the ASCC:

Kevin Chappell	President
John Russell	Student Trustee
Noel Chavez	Senator
Dennis Martinez	Senator
Nicolas Amaya	Senator
Anna Peng	Senator

The ASCC also held its Annual Spring Fling event. Over 200 students participated in the event.

Lastly, the ASCC volunteered with the Samaritan House preparing food to be distributed to local Redwood City Residents.

Prepared by: Aja Butler
Coordinator of Student Activities, Canada College

CAÑADA COLLEGE ASSOCIATED STUDENTS
Balance Sheet
June 30, 2006

	OPERATIONS	RESTRICTED	TOTALS
ASSETS			
Cash			
Bank Commercial	\$89,717	\$71,980	\$161,697
Bank Time Deposits	0	30,000	30,000
Total Cash	\$89,717	\$101,980	\$191,697
Receivables			
Miscellaneous Receivable	\$752	\$44,333	\$45,084
Loans Receivable	5,485	3,057	8,542
Total Receivables	\$6,237	\$47,390	\$53,626
Furniture, Fixtures & Equipment	\$40,052	\$0	\$40,052
Less Accumulated Depreciation	(34,006)	0	(34,006)
Total Furniture, Fixtures & Equipment	\$6,046	\$0	\$6,046
TOTAL ASSETS	\$101,999	\$149,370	\$251,369
LIABILITIES AND CAPITAL			
Liabilities			
Student Representation Fee	\$0	\$1,382	\$1,382
Accounts Payable	0	72	72
Club Funds	2,186	21,748	23,934
Trust Funds	43	119,302	119,345
Loan Funds	9,650	8,095	17,745
Total Liabilities	\$11,879	\$150,597	\$162,477
Capital			
Capital, July 1, 2005	\$38,357	\$0	\$38,357
Adjustment to Capital/Prior	\$1,228		1,228
Net Income (Loss)	50,535	0	50,535
Vending Capital	0	(1,227)	(1,227)
Capital, June 30, 2006	\$90,120	(\$1,227)	\$88,893
TOTAL LIABILITIES AND CAPITAL	\$101,999	\$149,370	\$251,369

CAÑADA COLLEGE ASSOCIATED STUDENTS
Income Statement--Operations
For the Quarter Ending June 30, 2006

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
INCOME		
Activity Card Sales	\$35,958	\$101,376
ATM Income	343	1,578
Vending Fees	395	2,500
Student General	1,362	1,362
Interest	96	867
Games	0	0
Festivals/Programs	0	979
Miscellaneous Income	0	1,482
TOTAL INCOME	\$38,154	\$110,144
EXPENSES		
Activity Card Expense	\$727	(\$2,736)
Awards and Scholarships	1,604	1,604
Office Supplies and Services	4,968	6,799
Publicity	1,044	1,309
Conference	566	775
Program Expense	21,369	42,464
Administrative Expense	640	640
Other Expenditures	293	6,409
TOTAL EXPENSES	\$31,211	\$57,264
NET INCOME (LOSS) FROM ASB GOVERNMENT	\$6,943	\$52,880
Less Depreciation Expense	(553)	(2,345)
NET INCOME (LOSS)	\$6,389	\$50,535
<u>VENDING</u>		
Vending Income	\$2,625	\$12,111
Less Expense and Transfer	(5,573)	(13,338)
Net Vending Income (Loss)	(\$2,948)	(\$1,227)
Vending Capital, July 1, 2005		\$0
Vending Capital, June 30, 2006		(\$1,227)

**Associated Students of College of San Mateo
Summary of Programs and Activities
4th Quarter Report, April – June 2006**

The Associated Students of College of San Mateo (ASCSM) has had an exceptionally productive Spring 2006 semester. Some of the highlights of the April, May and June 2006 quarter are as follows:

April 2006

All throughout April and May, the Associated Students and the Student Activities Office continued to support the CSM Priority Enrollment Program (PEP) sessions for high school seniors transferring to CSM. These Saturday and weekday afternoon programs invite those who enroll early to a special day-long “Priority Enrollment Program” event. The program includes an orientation presentation, math and English placement testing, a catered lunch or dinner, a tour around campus and the scheduling of an appointment with an academic counselor. The Associated Students funded the meal and the Student Activities Office staff and ASCSM students assisted with campus tours and setting up and cleaning up after the lunch.

On Tuesday, April 18, the Latinos Unidos Club sponsored Raza Day, an event designed to support and encourage Latino high school students to continue their education. The event brought high school students from several local high schools to the CSM campus for a day of workshops, speakers and entertainment. The College of San Mateo EOPS and Financial Aid offices also participated in the event.

On Wednesday, April 19, the ASCSM, in conjunction with CSM Connects and the CSM Student Employment Office, sponsored the annual Get Linked volunteer and career fair. The fair brings together CSM students with employers and non-profit agencies from around the Bay Area in the hope that students will find future employment and give back to the community through volunteer work.

On Tuesday, April 25, Wednesday, April 26, and Thursday, April 27, the ASCSM sponsored the annual Spring Fling celebration. The event provided an opportunity for CSM students, faculty, and staff to enjoy games, food and entertainment before the start of finals. Several campus clubs, including the Multicultural Club, the Persian Club, Latinos Unidos, Unity Among Brothers (UAB), the Art Club and the Cosmetology Club, also participated in this year’s event.

May 2006

On Monday, May 1, the CSM Business Club, with support from the Inter Club Council and the Student Senate, sponsored a debate among the candidates for U.S. 12th Congressional District, which is comprised of part of the City of San Francisco and a large portion of San Mateo County.

Between Monday, May 1, and Thursday, May 4, the ASCSM held a general election to fill seats for the next academic year. Officers and senators for next year are: President Darnell Ford; Vice President Harry Simms; Senators Neil Abarquez, Nawied Amin, Michael Barkoff, Christina Bazan, Alain Cousins, Christina Crosett-Auer, Luis Grillo, Shirley Gutierrez, Erika Hallquist, Christina Innes, Thomas Iu, Matthew Kaidor, Christopher Knox-Davies, Michelle Kui, Karlynn Lee, Tonia Lovrin, Deborshi Mondle, Hugo Mora, Yasha Rezaeihaghighi, Yii-Ling Wong, and Xiao Yang.

On Thursday, May 4, the college held its annual Scholarship Awards Convocation. During the ceremony, the Associated Students organization was acknowledged for its major contribution in funding ten annual leadership scholarships through their High School to CSM Scholarship program. Awardees from many of the area high schools were present to receive acknowledgement of their receipt of the scholarship awards. Each \$500 award helps cover fees and books for a student's first semesters at the College of San Mateo.

On Friday, May 5, and Saturday, May 6, the CSM Performance Dance Ensemble held its annual Dance Show. The show featured performances choreographed by CSM students.

On Friday, May 5, Saturday, May 6, and Sunday, May 7, members of the Student Senate participated in the first State General Assembly for the Student Senate for the California Community Colleges (SSCCC). The statewide conference, which was hosted by the State Chancellor's Office and held in San Diego, brought together community college students from around the state to approve a new constitution and create a new statewide organization. The assembly also voted for regional representatives to create a new State Student Senate governance council.

On Monday, May 8, at the annual ASCSM Appreciation Luncheon, the Student Senate recognized and thanked all those who had made significant contributions to student development and leadership over the past year. In addition, the ASCSM KARE committee did a short presentation highlighting the results of the groups' fundraising activities. All told, over \$10,000 was raised to assist the victims of Hurricanes Katrina and Rita. Of the money raised, approximately \$3,000 will go to assist displaced students continuing their education at Laney College, City College of San Francisco, Merritt College and Cañada College. The balance of the funds will be used to help support the Louisiana Technical College system. Several displaced Katrina and Rita Hurricane victims who are students in community colleges in the San Francisco Bay Area were able to join us for lunch and the awards ceremony.

On Wednesday, May 17, the Associated Students' President, Mario Medina, gave a presentation at the San Mateo County Community College District Board of Trustees meeting, highlighting some of their accomplishments during the 2005-06 year.

On Friday, May 19, Saturday, May 20, and Sunday, May 21, Unity Among Brothers (UAB), with support from the Inter Club Council and the Student Senate, held their 18th Annual Basketball Tournament. Funds raised from the tournament go to support the San Mateo Twilight Youth Crime Prevention program, a local community program incorporating summer sports, educational workshops and mentoring for at risk youth.

On Friday, May 26, the college held its annual Commencement exercises. During the ceremony, the Associated Students and the College of San Mateo presented five Allan R. Brown Outstanding Student Service Awards. The awards, given for outstanding leadership and service to the college and community, were presented to Marcella Cabrera, Darnell Ford, Dima Khudari, Karina Orocio and Sandra Rivera.

June 2006

Between Wednesday, May 31, and Friday, June 2, members of the new ASCSM Student Senate and the prior ASCSM Senate participated in the annual Pajaro Dunes Training Conference. The conference provided an opportunity for newly elected members of the Student Senate for the 2006-07 year to be introduced to student government and the shared governance decision-making process. Members of the 2005-06 Student Senate had an opportunity to impart information and insight into issues, programs and experiences they have had over the last year. Finally, the conference provides an opportunity for members of the new Senate to get acquainted through ice-breaker and team-building activities and to begin to set goals for the coming year.

This was an exciting finish to a very busy Spring 2006 semester and we look forward to working with the newly elected student leadership in the year ahead.

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

COLLEGE OF SAN MATEO ASSOCIATED STUDENTS

**Balance Sheet
June 30, 2006**

	<u>OPERATIONS</u>	<u>RESTRICTED</u>	<u>TOTALS</u>
ASSETS			
Cash			
Petty Cash	\$25	\$0	\$25
Bank Commercial	146,658	0	146,658
Bank Time Deposits	0	0	0
District Investment Pool	81,881	268,540	350,421
Total Cash	<u>\$228,564</u>	<u>\$268,541</u>	<u>\$497,105</u>
Receivables			
Miscellaneous Receivable	\$21,628	\$76,175	\$97,803
Loans Receivable	4,580	350	4,930
Total Receivables	<u>\$26,208</u>	<u>\$76,525</u>	<u>\$102,733</u>
Furniture, Fixtures & Equipment	\$114,185	\$32,443	\$146,628
Less Accumulated Depreciation	<u>(112,838)</u>	<u>(31,074)</u>	<u>(143,912)</u>
Total Furniture, Fixt., & Eqpt.	\$1,347	\$1,368	\$2,716
TOTAL ASSETS	<u><u>\$256,120</u></u>	<u><u>\$346,434</u></u>	<u><u>\$602,554</u></u>
LIABILITIES AND CAPITAL			
Liabilities			
Student Representation Fee	\$0	\$53,912	\$53,912
Accounts Payable	23,610	0	23,610
Club Funds	0	94,261	94,261
Trust Funds	0	186,684	186,684
Loan Funds	11,252	10,098	21,350
Total Liabilities	<u>\$34,862</u>	<u>\$344,955</u>	<u>\$379,817</u>
Capital			
Capital, July 1, 2005	\$160,410	\$0	\$160,410
Adjustment to Capital/Prior	(18,994)	0	(18,994)
Net Income (Loss)	79,842	0	79,842
Vending Capital		1,479	1,479
Capital, June 30, 2006	<u>\$221,258</u>	<u>\$1,479</u>	<u>\$222,737</u>
TOTAL LIABILITIES AND CAPITAL	<u><u>\$256,120</u></u>	<u><u>\$346,434</u></u>	<u><u>\$602,554</u></u>

COLLEGE OF SAN MATEO ASSOCIATED STUDENTS
Income Statement--Operations
For the Quarter Ending June 30,2006

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
INCOME		
Activity Card Sales	\$92,137	\$164,588
ATM	735	3,268
Concessions	0	0
Interest	2,897	11,407
Program Income	0	0
Rec/Game Room	130	1,925
Miscellaneous Income	1,534	6,072
TOTAL INCOME	\$97,432	\$187,259
EXPENSES		
Awards and Scholarships	\$1,866	\$2,366
Activity Card Expense	0	2,636
Conference	0	0
Office Supplies	1,095	2,408
Operating Expense	216	480
Student Assistants	14,394	60,216
Equipment Repairs and Rental	0	786
Laundry Service	0	0
Concessions Expense	0	0
Programs	1,229	11,938
Other Expenditures	16,409	19,007
Unrealized Loss from Investments	3,213	3,213
TOTAL EXPENSES	\$38,421	\$103,051
NET INCOME SUBTOTAL	\$59,011	\$84,208
Less Depreciation Expense	(627)	(2,554)
Less Depreciation Expense - Café International	(453)	(1,812)
NET INCOME	\$57,931	\$79,842
<u>VENDING</u>		
Vending Income	11,963	\$38,639
Less Expense & Transfer	(11,963)	(38,639)
Net Vending Income	\$0	\$0
Vending Capital, July 1, 2005		\$1,479
Vending Capital, June 30, 2006		\$1,479

**Associated Students of Skyline College
Summary of Programs and Activities
4th Quarter Report, April – June 2006**

The following is a summary highlighting the events and activities of this Spring 2006 quarter.

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

- Accreditation Committees (WASAC)
- Art and Beautification Committee
- Bond Oversight Committee
- Bookstore Operations Committee
- Campus Auxiliary Services Advisory Committee
- College Council
- College Planning and Budget Committee
- Commencement Committee
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Associated Students Governing Board
- District Planning and Budget Committee
- Education Policy Committee
- Health and Safety Committee
- Inter-Campus Planning Committee
- Student Recognition and Awards Ceremony Planning Committee
- Student Services Council
- Student Union / Bookstore Committee
- Fresh Look Committee
- Campus Change Network Committee

Student Handbook and Academic Planners: The ASSC assists the Student Activities Office with the distribution of the Student Handbooks.

Recruitment of Students: The ASSC is currently developing a recruitment plan to increase the number of participants in student government. The ASSC is planning on conducting a survey to find out student needs and interests this Fall semester.

Student Identification Cards: The Associated Students continues to produce student body cards. We are also working with the Public Information Office and the President's Office to provide identification cards for faculty and staff.

Student Union: The ASSC members continue to work with Swinerton, the District Office and representatives from Skyline College to review the building processes for Building 6 and Building 7A.

Skyline Organizations and Clubs Council (SOCC): The SOCC continues to grow and is working with the ASSC and the Student Activities Office to clarify the events planning process and to develop a manual for club advisors.

Programs and Events:

International Day.

On April 19, 2006, the SOCC Members gathered in-between Buildings 2 and 3 and celebrated the diversity of cultures, with foods and music of different countries.

Student Senate of California Community Colleges Conference.

May 5-7, 2006, the ASSC went to San Diego to discuss the development of the SSCCC and state-wide student representation. They voted on the proposed SSCCC constitution and on the candidates for regional representatives.

Immigration Forum.

May 10, 2006, the ASSC held an educational forum on immigration that was presented by Masao Suzuki. Approximately 30 students attended.

Katherine Harer-Mother's Day Event.

The ASSC funded Katherine Harer's event called "Remembering Mother's Day". The total cost was \$200. The event discussed the history of Mother's Day and its initial role as a remembrance of sons who died in World War I.

End of the Year Celebration.

The ASSC funded the End of the Year Staff/Faculty Scholarship Fundraiser. The total cost was \$750. The Academic Senate and Classified Council recognized employees and raised funds for student scholarships.

Puente Program.

The ASSC funded the Puente Program's End of the Year Celebration and mentor dinner.

Jump Start Program.

The ASSC helped with the funding of the Jump Start Program for Summer 2006. Total funding was \$5,000.

ASSC Elections.

ASSC Elections for 2006-07, were held on May 15-18, 2006. Total votes counted were 198. There will be a run-off election between Kiausha David and Luis Padilla for the President position. Also there will be another run-off election between Munira Adams and Melody Hisatake.

Other results of the election are:

Vice-President, Silvia Cervantes

Commissioner of Activities: Nikki Santiago

Commissioner of Publicity: Lindsay D'Amico

Commissioner of Public Records: Vacant

Senators: Cirilo Espinoza, Lauren Hernandez, Jessica Hui, Jonathan Vasquez, Amy Windley, Renee Wong and Lisa Yee

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

Amory Nan Cariadus, Coordinator of Student Activities

Skyline College

Phone (650) 738-4334

Email: cariadusa@smccd.edu

SKYLINE COLLEGE ASSOCIATED STUDENTS

**Balance Sheet
June 30, 2006**

	<u>OPERATIONS</u>	<u>RESTRICTED</u>	<u>TOTALS</u>
ASSETS			
Cash			
Petty Cash	\$25	\$0	\$25
Bank Commercial	77,083	8,161	85,244
District Investment Pool		420,791	420,791
Total Cash	<u>\$77,108</u>	<u>\$428,952</u>	<u>\$506,060</u>
Receivables			
Miscellaneous Receivable	\$223,145	\$200,615	\$423,760
Loans Receivable	2,597	0	2,597
Total Receivables	<u>\$225,742</u>	<u>\$200,615</u>	<u>\$426,357</u>
Furniture, Fixtures & Equipment	\$82,245	\$0	\$82,245
Less Accumulated Depreciation	(74,569)	0	(74,569)
Total Furniture, Fixt., & Eqpt.	<u>\$7,676</u>	<u>\$0</u>	<u>\$7,676</u>
TOTAL ASSETS	<u>\$310,526</u>	<u>\$629,567</u>	<u>\$940,093</u>
LIABILITIES AND CAPITAL			
Liabilities			
Student Representation Fee	\$0	\$47,472	\$47,472
Accounts Payable	2,263	0	2,263
Club Funds	34,403	64,121	98,524
Trust Funds	129,636	391,890	521,526
Loan Funds	3,183	0	3,183
Total Liabilities	<u>\$169,485</u>	<u>\$503,482</u>	<u>\$672,967</u>
Capital			
Capital, July 1, 2005	\$62,443	\$0	\$62,443
Adjustment to Capital	30,810		30,810
Net Income (Loss)	47,788	0	47,788
Vending Capital		126,084	126,084
Total Capital, June 30, 2006	<u>\$141,041</u>	<u>\$126,084</u>	<u>\$267,125</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$310,526</u>	<u>\$629,567</u>	<u>\$940,093</u>

SKYLINE COLLEGE ASSOCIATED STUDENTS
Income Statement--Operations
For the Quarter Ending June 30, 2006

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
INCOME		
Activity Card Sales	\$89,326	\$109,116
Interest	3,865	13,264
Controller of Activities	0	0
Game Room	0	0
Miscellaneous Income	10	70
TOTAL INCOME	\$93,201	\$122,450
EXPENSES		
Awards and Scholarships	\$0	\$0
Activity Card Expense	19,352	19,352
General Fund	60	261
Office Supplies	1,427	7,113
Publicity	110	122
Salaries and Benefits	3,020	6,196
Unrealized Loss on Investments	7,467	7,467
Other Expenditures	(638)	31,756
TOTAL EXPENSES	\$30,798	\$72,267
NET INCOME FROM ASB GOVERNMENT	\$62,404	\$50,182
Less Depreciation Expense	(612)	(2,394)
NET INCOME (LOSS)	\$61,792	\$47,788
<u>VENDING</u>		
Vending Income (Loss)	(\$4,672)	\$1,483
Less Expense and Transfer	0	0
Net Vending Income (Loss)	(\$4,672)	\$1,483
Vending Capital, July 1, 2005		\$124,601
Vending Capital, June 30, 2006		\$126,084

**San Mateo County Community College District
Debt Service Payment Schedules**

	<u>2001 GO BONDS</u>	<u>2001 GO BONDS</u>	<u>2001 GO BONDS</u>	<u>2005 GO BONDS</u>	<u>2004 C.O.P.</u>
	<u>SERIES A</u>	<u>SERIES B</u>	<u>SERIES C</u>	<u>SERIES A</u>	
2003	\$ 6,645,013				
2004	6,976,627				\$ 515,790
2005	7,322,977	\$ 1,061,410			1,497,456
2006	4,695,827	3,072,487			748,729
2007	4,818,977	2,441,287	\$ 1,299,762	\$ 13,347,693	(Defeasances
2008	5,067,177	2,788,087	1,203,864	15,066,137	on April 2006)
2009	5,325,963	2,944,087	1,239,615	7,506,737	
2010	5,597,119	3,089,687	1,298,138	7,824,138	
2011	5,880,869	3,240,037	1,363,306	8,159,538	
2012	6,183,469	3,394,837	1,430,213	6,666,563	
2013	6,499,269	3,563,787	1,497,588	7,475,000	
2014	6,827,069	3,738,787	1,575,000	7,749,000	
2015	7,172,819	3,923,987	1,650,750	7,540,000	
2016	7,537,400	4,110,987	1,735,000	7,860,000	
2017	7,923,450	4,312,987	1,815,000	8,195,000	
2018	8,324,288	4,523,488	1,905,000	8,550,000	
2019	8,744,106	4,746,238	2,005,000	8,925,000	
2020	9,187,100	4,979,738	2,100,000	9,310,000	
2021	9,653,000	5,227,488	2,200,000	9,720,000	
2022	10,142,500	5,482,488	2,310,000	10,155,000	
2023	10,654,250	5,752,488	2,425,000	10,605,000	
2024	11,195,000	6,037,488	2,540,000	11,080,000	
2025	11,762,000	6,332,488	2,670,000	11,575,000	
2026	12,354,000	6,647,488	2,800,000	12,100,000	
2027		16,297,488	6,595,000	12,645,000	
2028		17,112,488	6,925,000	13,220,000	
2029		17,967,488	7,270,000	13,830,000	
2030			26,500,000	14,465,000	
2031			13,502,500		
Total	186,490,269	142,789,310	97,855,736	243,569,806	2,761,975

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

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE & Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
Beg. Cash Balance in County Treasury	26,375,759.51	2,897,627.19	7,921,901.60	138,800,330.30	239,890.49	125,818.01	-
Cash inflow from operations:							
Year-to-date Income	106,230,203.64	23,758,424.58	42,987,664.82	218,082,804.05	942,344.16	6,625,061.04	2,258,345.82
Accounts Receivable	1,927,787.53	2,505,703.05	(2,190,666.05)	(10,785,089.03)	14,661.33	(179,373.91)	258,407.90
Deferred Income	(264,378.26)	321,785.79		(474,281.67)	10,417.60	(87,456.50)	
Cash awaiting for deposit	(31,613.79)	404,374.84		13,903.62	(1,733.50)	10,342.09	
Total Income	134,237,758.63	29,887,915.45	48,718,900.37	345,637,667.27	1,205,580.08	6,494,390.73	2,516,753.72
Cash outflow for operations:							
Year to date expenditure	106,277,883.95	21,709,260.16	44,545,435.98	133,504,805.04	919,904.16	6,626,322.04	-
Advances / Prepaid	(1,051.73)	(20,950.94)		24,984.58	-		
Account Payable	(5,571,170.75)	2,905,417.89	504,726.43	(1,382,097.74)	83,131.18	(339,182.00)	7,007,532.05
Cash Balance From Operations	33,532,097.16	5,294,188.34	3,668,737.96	213,489,975.39	202,544.74	207,250.69	(4,490,778.33)
Other Cash Flow							
TRANS (05-06)	(12,000,000.00)						
Beg. Investment Balance							
LAIF Balance	92,498.73						197,452.45
County Pool Balance	1,276,325.32						28,538,790.89
Special Bond			2,775,971.84	5,000.00			
C.O.P.	-						
Total Beg. Balance	1,368,824.05		2,775,971.84	5,000.00			28,736,243.34
Y.T.D. Investment Balance							
LAIF Balance	5,133,680.57						10,280,391.77
County Pool Balance	1,321,999.53						11,729,869.07
Special Bond			84,708.08	5,000.00			2,298,963.00
C.O.P.	-						
Y.T.D. Balance	6,455,680.10		84,708.08	5,000.00			24,309,223.84
Net Cash changes from Investment	(5,086,856.05)		2,691,263.76	-			4,427,019.50
Net changes from unrealized gain / (loss)	254,595.73	(20,860.02)	(54,632.58)	2,930,395.74	(1,726.97)	(905.76)	63,758.83
Cash Balance in County Treasury	16,699,836.84	5,273,328.32	6,305,369.14	216,420,371.13	200,817.77	206,344.93	(0.00)
Net Cash (Excluding TRANS & Trusts)	16,699,836.84	5,273,328.32	6,305,369.14	216,420,371.13	200,817.77	206,344.93	(0.00)

Fiscal Year 2005-2006
District:(370)SAN MATEO Quarter Ended: (Q4) June 30, 2006
Certified Date:30-Aug-06 01:37 PM

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

<u>Annual</u>	As of June 30 for fiscal year (FY) specified.			
	FY02-03	FY03-04	FY04-05	FY05-06
General Fund Revenues (Objects 8100, 8600, and 8800)	108,330,923	105,492,515	110,138,051	126,414,260
Other Financing Sources (Objects 8900)	401,770	2,373,354	1,491,517	3,574,368
General Fund Expenditures (Objects 1000-6000)	104,427,235	100,410,558	107,851,778	113,017,961
Other Outgo (Objects 7100, 7300, 7400, 7500, and 7600)	4,162,196	7,299,540	4,429,954	14,969,183
Reserve for contingency Unrestricted	3,767,728	4,105,320	3,621,524	3,798,005
Reserve for contingency Total	3,767,728	4,105,320	3,621,524	3,798,005
General Fund Ending Balance Unrestricted	5,864,741	5,842,371	6,305,861	6,081,700
General Fund Ending Balance Total	6,623,658	6,441,837	6,273,469	8,098,472
Prior-Year Adjustments	0	0	0	0
Attendance FTES	20,417	19,872	20,287	17,440
<u>Quarter</u>	For the same quarter to each fiscal year (FY) specified			
	FY02-03	FY03-04	FY04-05	FY05-06
General Fund Cash Balance (Excluding investments)	22,972,375	27,989,734	17,273,387	21,973,165

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

	Total Budget (Annual)	Actual (Year-to-Date)	Percentage %
General Fund Revenues (Objects 8100, 8600, and 8000)	134,645,570	126,414,260	93.89
Other Financing Source (Objects 8900)	3,504,738	3,574,368	101.99
General Fund Expenditures (Objects 1000-6000)	128,230,849	113,017,961	88.14
Other Outgo (Objects 7100, 7300, 7400, 7500, and 7600)	15,311,568	14,969,183	97.76

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

Salaries

Contract Period Settled (Specify)	Management		Academic(Certificated)		Classified	
	Total Salary	Cost-Increase %*	Total Salary	Cost-Increase %*	Total Salary	Cost-Increase %*
Year 1 05-06	177,584	3.23	0	0	560,793	3.23
Year 2	0		0		0	
Year 3	0		0		0	

* As specified in collective bargaining agreement.

Benefits

Contract Period Settled	Management Total	Academic Total	Classified Total
Year 1 05-06	49,724	0	157,022
Year 2	0	0	0
Year 3	0	0	0

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

living, etc.

COLA increases were budgeted as reserve account.

IV. Did the district have significant events for the quarter(include incurrence of long-term debt, settlement of audit citations or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)

Yes No

If yes, list events and their financial ramifications.(Include additional pages of explanation if needed.)

V. Does the district have significant fiscal problems that must be addressed this year? Yes No

Next year? Yes No If yes, what are the problems and what actions will be taken?

(Include additional pages of explanation if needed.)

CERTIFICATION

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

To the best of my knowledge, the data contained in this report are correct. I further certify that this report will be presented at the governing board meeting scheduled for the month of _____, 2006, and that the opportunity to be discussed entered into the minutes of meeting.

District Chief Business Officer	Date	District Superintendent	Date
Quarter Ended: (Q4) June 30, 2006		Governing Board Meeting Date	___/___/___

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Back

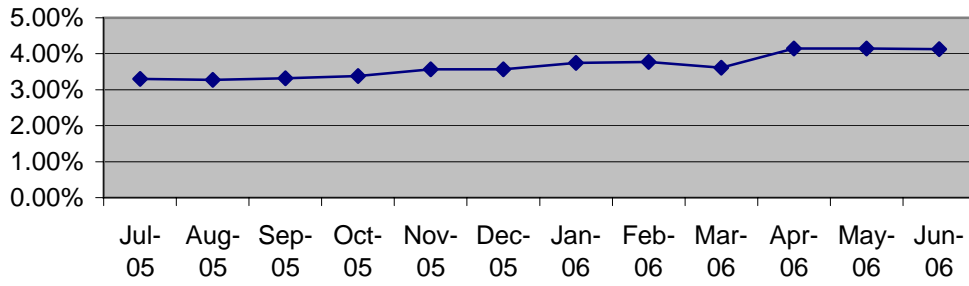
Weekly Lottery Sales

2005-06 Resident FTES=	20,300	Lottery Revenue Per FTES	
2004-05 Non-resident FTES=	440		
Total 04-05 FTES=	20,740	Recommended by State in September	\$112.00
Proj. Sales - Est Rev/FTES=	\$137.94	Budgeted by District in September	\$115.72
		Current Estimate	\$137.94
Estimated Tot Rev for District=	\$2,860,876	Estimated Difference per FTES	\$22.22
Budgeted Revenues for District=	\$2,400,000		
Estimated Difference=	\$460,876	Estimated Impact on District Revenues	\$460,843

-----> in millions of \$ <-----

Week of:	Scratch	Lotto	Mega	Daily 3	Fant. V	Hot Spot	Daily Derby	Total	Cum. Total	Avg/Week	Actual or Projected Avg/Week	Projected Cum Total
Jul-02-05	9.0	5.34	1.93	0.86	1.01	1.11	0.06	19.31	19.31	19.31	19.31	19.31
Jul-09-05	32.5	13.63	7.45	2.71	3.11	3.26	0.19	62.85	82.16	41.08	41.08	82.16
Jul-16-05	31.9	14.65	9.26	2.66	2.56	3.11	0.19	64.33	146.49	48.83	48.83	146.49
Jul-23-05	30.5	15.76	11.51	2.59	2.82	3.04	0.19	66.41	212.90	53.23	53.23	212.90
Jul-30-05	31.8	16.44	5.73	2.58	2.65	2.98	0.19	62.37	275.27	55.05	55.05	275.27
Aug-06-05	36.7	18.32	5.40	2.71	3.19	3.14	0.21	69.67	344.94	57.49	57.49	344.94
Aug-13-05	34.8	11.50	5.69	2.62	2.57	3.06	0.22	60.46	405.40	57.91	57.91	405.40
Aug-20-05	34.2	12.28	6.16	2.59	3.19	3.05	0.23	61.70	467.10	58.39	58.39	467.10
Aug-27-05	32.5	12.70	6.88	2.59	2.60	3.00	0.23	60.50	527.60	58.62	58.62	527.60
Sep-03-05	33.4	13.63	8.25	2.58	3.00	3.00	0.24	64.10	591.70	59.17	59.17	591.70
Sep-10-05	35.6	14.09	8.77	2.58	2.52	3.00	0.25	66.81	658.51	59.86	59.86	658.51
Sep-17-05	35.6	15.29	15.38	2.56	2.74	2.94	0.26	74.77	733.28	61.11	61.11	733.28
Sep-24-05	32.3	16.65	5.08	2.66	2.67	2.99	0.16	62.51	795.79	61.21	61.21	795.79
Oct-01-05	32.1	11.02	4.97	2.61	2.65	2.98	0.15	56.48	852.27	60.88	60.88	852.27
Oct-08-05	35.6	11.03	5.74	2.77	3.24	3.03	0.17	61.58	913.85	60.92	60.92	913.85
Oct-15-05	33.7	11.20	6.37	2.60	2.79	2.98	0.16	59.80	973.65	60.85	60.85	973.65
Oct-22-05	32.9	11.78	8.05	2.58	3.09	3.00	0.17	61.57	1,035.22	60.90	60.90	1,035.22
Oct-29-05	31.7	12.18	8.74	2.56	2.82	3.05	0.17	61.22	1,096.44	60.91	60.91	1,096.44
Nov-05-05	34.0	12.92	10.10	2.75	3.24	3.09	0.18	66.28	1,162.72	61.20	61.20	1,162.72
Nov-12-05	34.8	12.60	15.60	2.70	2.67	3.10	0.18	71.65	1,234.37	61.72	61.72	1,234.37
Nov-19-05	34.4	11.62	16.79	2.69	2.73	3.13	0.19	71.55	1,305.92	62.19	62.19	1,305.92
Nov-26-05	32.5	11.33	6.16	2.63	2.48	3.14	0.19	58.43	1,364.35	62.02	62.02	1,364.35
Dec-03-05	33.7	12.16	6.17	2.73	2.80	3.07	0.22	60.85	1,425.20	61.97	61.97	1,425.20
Dec-10-05	35.4	12.79	5.57	2.82	2.58	3.14	0.23	62.53	1,487.73	61.99	61.99	1,487.73
Dec-17-05	33.3	13.42	6.09	2.75	2.60	3.06	0.23	61.45	1,549.18	61.97	61.97	1,549.18
Dec-24-05	35.4	15.57	7.03	2.79	2.75	3.19	0.24	66.97	1,616.15	62.16	62.16	1,616.15
Dec-31-05	35.5	15.8	7.7	2.65	3.53	9.13	0.25	74.56	1,690.71	62.62	62.62	1,690.71
Jan-07-06	41.0	17.06	4.85	2.72	2.59	3.14	0.26	71.62	1,762.33	62.94	62.94	1,762.33
Jan-14-06	40.2	20.96	5.00	2.79	2.63	3.07	0.28	74.93	1,837.26	63.35	63.35	1,837.26
Jan-21-06	36.6	25.38	5.27	2.72	3.07	3.04	0.30	76.38	1,913.64	63.79	63.79	1,913.64
Jan-28-06	37.7	11.41	6.24	2.72	2.52	3.10	0.32	64.01	1,977.65	63.80	63.80	1,977.65
Feb-04-06	40.9	11.36	7.74	2.92	2.76	3.24	0.37	69.29	2,046.94	63.97	63.97	2,046.94
Feb-11-06	42.9	11.96	10.21	2.95	2.67	3.21	0.40	74.30	2,121.24	64.28	64.28	2,121.24
Feb-18-06	40.4	13.54	15.58	2.91	3.01	3.14	0.42	79.00	2,200.24	64.71	64.71	2,200.24
Feb-25-06	38.1	13.39	24.96	2.89	2.64	3.05	0.46	85.49	2,285.73	65.31	65.31	2,285.73
Mar-04-06	39.5	12.04	21.20	2.98	2.92	3.27	0.49	82.40	2,368.13	65.78	65.78	2,368.13
Mar-11-06	39.8	11.98	7.15	2.99	3.27	3.28	0.21	68.68	2,436.81	65.86	65.86	2,436.81
Mar-18-06	38.2	12.60	8.01	2.94	3.22	3.26	0.16	68.39	2,505.20	65.93	65.93	2,505.20
Mar-25-06	37.3	13.31	8.82	2.89	3.23	3.69	0.18	69.42	2,574.62	66.02	66.02	2,574.62
Apr-01-06	36.95	14.23	10.61	2.91	2.8	3.73	0.19	71.42	2,646.04	66.15	66.15	2,646.04
Apr-08-06	39.7	15.13	12.51	2.96	2.89	3.71	0.20	77.10	2,723.14	66.42	66.42	2,723.14
Apr-15-06	37.4	13.61	17.32	2.91	2.70	3.54	0.20	77.68	2,800.82	66.69	66.69	2,800.82
Apr-22-06	36.5	10.82	16.05	2.88	2.81	3.26	0.20	72.52	2,873.34	66.82	66.82	2,873.34
Apr-29-06	35.3	10.93	6.62	2.89	2.89	3.23	0.20	62.06	2,935.40	66.71	66.71	2,935.40
May-06-06	36.6	11.49	7.15	3.00	3.14	3.30	0.19	64.87	3,000.27	66.67	66.67	3,000.27
May-13-06	34.6	11.90	7.80	2.97	2.89	3.23	0.16	63.55	3,063.82	66.60	66.60	3,063.82
May-20-06	33.2	12.95	7.12	2.87	2.70	3.15	0.16	62.15	3,125.97	66.51	66.51	3,125.97
May-27-06	33.4	13.17	5.40	2.83	3.04	3.06	0.17	61.07	3,187.04	66.40	66.40	3,187.04
Jun-03-06	37.8	13.62	5.67	2.82	2.79	3.03	0.17	65.90	3,252.94	66.39	66.39	3,252.94
Jun-10-06	38.8	16.20	5.03	3.01	2.62	3.05	0.18	68.89	3,321.83	66.44	66.44	3,321.83
Jun-17-06	36.6	18.05	5.27	2.76	3.17	2.91	0.18	68.94	3,390.77	66.49	66.49	3,390.77
Jun-24-06	34.9	21.06	4.63	2.71	2.63	2.82	0.17	68.92	3,390.75	65.21	65.21	3,390.75
Jun-30-06	29.8	19.73	4.75	2.28	1.99	2.40	0.16	61.11	3,451.88	65.13	65.13	3,451.88

County Investment Pool Average Rate



BUDGET GLOSSARY

(Updated 8/06)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Assets - A probable future economic benefit obtained or controlled by an entity as a result of

past transactions or events.

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

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

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

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

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

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

Board Financial Assistance Program – BFAP – The purpose of BFAP is to offset the impact of the

mandatory community college enrollment fee on low-income students who cannot afford to pay.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Classification - Assignment of things into a system

of categories.

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

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

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

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

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

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

Contingent liabilities - Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending law suits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts. All contingent liabilities should be disclosed within the basic financial statements,

including the notes thereto, when there is a reasonable possibility a loss may occur.

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

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

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

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

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

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

Current assets - Assets that are available or can be made readily available to pay for the cost of operations or to pay current liabilities.

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

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

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

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

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

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

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

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

charged off as an expense.

Designated income - Income received for a specific purpose.

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

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

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

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

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

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

Enrollment fees - Imposed for the first time in 1984, a per-credit unit fee assessed all students

enrolled in community colleges classes. Originally established at \$50 per semester for 6 or more credit units and \$5 per unit for less than 6 credit units, this required student fee is set by the State. The rate of \$18 per semester credit was increased to \$26 effective Fall, 2004.

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

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

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

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

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

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

Estimated income - Expected receipt or accruals of moneys from revenue or nonrevenue sources during a given period.

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

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

Expense of Education – See Current Expense of Education.

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

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

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

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

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

Fiscally Independent/Fiscally Dependent - A government agency is fiscally independent if it can (1) determine its budget without another government having the substantial authority to approve and modify that budget, (2) levy taxes or

set rates or charges without substantive approval by another agency and (3) issue bonded debt without substantive approval by another agency. A government agency is fiscally dependent if it is unable to complete one or more of these procedures without the substantive approval of another government agency.

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

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

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

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

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

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

Fund balance - (1) The fund equity of Governmental Funds and Trust Funds; (2) the difference between assets and liabilities within a fund.

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

Gann Limit - See Annual Appropriation Limit.

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

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

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

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

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

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

General Revenue - An amount determined by the statewide allocation formula for each community college district to be its base revenue, the major source of revenue for general unrestricted purposes. Components consist of property taxes, ERAF, 98% of enrollment fees, and State apportionment.

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

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

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

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

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

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

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

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

account.)

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

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

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

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

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

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

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

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

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

Journal - Any accounting records in which financial transactions of an entity are formally recorded for the first time, e.g., the cash receipts book, check register, and journal voucher.

LEA – Local Educational Agency.

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

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

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

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

Mandated Costs

School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures. (See SB 90, 1977.) Mandated costs are reimbursable by the state when funded by the legislature.

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

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

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

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

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

Partnership for Excellence - (Section 84754 of the Education Code) State program in support of community colleges approved as part of the 1998-99 State Budget within SB 1564, the major education trailer bill. This was a mutual commitment by the State and the community college system to significantly expand the contribution of the community colleges to the social and economic success of California. Partnership for Excellence funding was folded into the base apportionment in 2004-05.

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

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

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

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

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

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

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

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

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

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

Program-based funding - Implemented in 1991 as a result of AB 1725 (enacted in 1988), a State method of calculating base revenue for community college districts on multiple workload measures, incorporating economy of scale factor for small districts and small colleges, and establishing standards and corresponding funding specified levels to achieve standards. This is not a spending formula.

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

Property tax rate - See Tax rate.

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

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

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

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

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

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

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

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

Reserve - An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

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

Resources - All assets owned including land, buildings, cash, estimated income not realized and,

in certain funds, bonds authorized but unissued.

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

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

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

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

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

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

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

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

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

Site - Land which has been acquired or is in the

process of being acquired.

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

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

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

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

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

Stores - (1) A system that enables supplies to be purchased in large quantities and charged to an asset account. The supplies are charged to the department when distributed. (2) The stockpiling of large amounts of supplies usually in a warehouse for future uses. (3) Large quantities of supplies in storage. The long-standing District Stores program was eliminated in 1996 with the incorporation of the purchase and distribution of stores items through the District bookstores as well as several arrangements with local suppliers.

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

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

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

Federal Aid:

Pell Grants

SEOG – Supplemental Educational Opportunity Grant

Perkins

State Aid:

EOPS

Cal Grant

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

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

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

Summary - Consolidation of like items for accounting purposes.

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

Supply - A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different but more complex unit or substance.

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

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

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

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

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

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

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

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

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

TOPS – Taxonomy of Programs and Services. Districts are required for State purposes to report the expenditures by categories identified in the CCFS 311. The major categories are:

Instructional

Instructional Administration

Instructional Support Services

Admissions and Records

Counseling and Guidance

Other Student Services

Operation and Maintenance

Planning and Policy Making

General Institutional Support

Community Services

Ancillary Services

Property Acquisitions
Long-term Debt
Transfers
Appropriations for Contingencies

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

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

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

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

Unrealized gains and losses

Some short-term investments in securities are actively managed; frequent purchases and sales generally are made with the objective of generating profits on short-term differences in price. Based upon the change in fair market value of these investments, an adjusting entry is made to the income statement recognizing the change (gain/loss) in order to report the current fair market value. For the District, this entry is made at year-end based upon the investment portfolio as of June 30.

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

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

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

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

1. California State Plan for Carl D. Perkins Vocational and Applied Technology Education Act Funds, 1991-1994
2. Guidelines for Application/Plan, Request/Claim for Funds and Program Evaluation, Carl D. Perkins Vocational and Applied Technology Education Act of 1990
3. Federal Register, Volume 57, Number 58, August 14, 1992

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

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

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