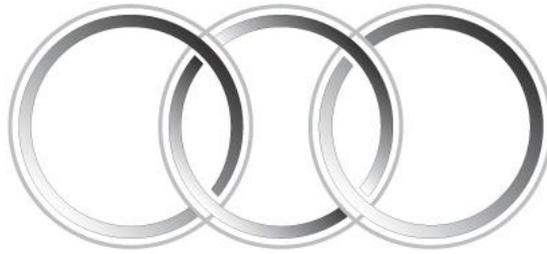


# San Mateo County Community College District

## 2007-08 Mid-Year Budget Report



<http://www.smccd.edu>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**2007-08**  
***Mid-Year Budget***  
***Report***

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# San Mateo County Community College District 2007-08 Mid-Year Budget Report

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## 2007-08 Mid-Year Budget Summary

The Mid-Year report provides information about the status of the District's Unrestricted General Fund, as well as summary information about other District funds. It also provides an overview of the Governor's January budget proposal for 2008-09.



Governor Schwarzenegger released his proposed budget for 2008-09 on January 10, 2008. This budget has been characterized as extremely complex compared to those from recent years. State revenues

continue to deteriorate, as the slowdown in the housing market, tighter credit, weakening property taxes, and falling consumer confidence take their toll on the state and national economies. Moreover, a number of budget assumptions in 2007-08 are not being realized.

The Governor's proposal will be modified in May to reflect his latest estimates of State revenues and it will be subject to numerous legislative augmentations, amendments and other changes before it is passed by the legislature and sent to the Governor for signature. The January proposal is normally just the starting point for deliberations of the 2008-09 spending plan.

The Governor has indicated that a top priority for his Administration is to maintain support for education and community colleges have surprisingly avoided deeper cuts than initially thought.

The District budget development process keeps the Board, staff and students informed of budget matters. The District Committee on Budget and Finance discusses fiscal issues during its regular monthly meetings. The District continues to update the college community on the State's eroding economic picture to provide guidance on what actions might be appropriate.

Recent news with the State's finances makes this year a crucial one for understanding the implications of State actions on our local budget. The level of concern becomes more elevated with each revised forecast. Some speculate that it may be another long, arduous battle in the legislature, similar to what occurred before final passage of the 2007-08 budget in August 2007 which was 40 days late.

## The Governor's recommendations affecting community colleges:

- **No COLA** representing **\$291.7 million** shortfall in apportionments
- **Across the board reduction to categorical programs** representing 4% to 11% decrease
- **One-percent enrollment growth** for 2008-09 versus the Department of Finance' estimate of enrollment demand at 3%
- **No change in student fees**, remains at **\$20/unit**
- **Delay in the June 2008 apportionment release** from scheduled release of July to September
- A net **decrease** in Chancellor's Office State operations support of **\$626,000**
- A proposal to **change the calculation for the statutory COLA to be reflective of the Consumer Price Index (CPI-W)** for wage earners and clerical workers rather than the current index, which would reduce the DOF estimate of COLA for 2008-09 from 4.94% to 3.65%
- **Eliminate new awards for the Cal Grant Competitive Program** to the tune of \$57.4 million (but continuing to provide for renewal awards)
- **Nursing Initiative**: this will **reduce funding for this purpose to \$19.7 million**
- **Career Technical Education Initiative**: the workload budget continues **\$58 million** in 2008-09 for this purpose
- **Student Success Initiative (basic skills)**: will be **reduced to \$29.8 million** under proposed budget balancing reductions.
- **Capital Outlay**: **proposes \$453.5 million** from the 2008 Community College Capital Outlay Bond Fund for 64 community colleges facility projects

## State Budget Overview

Following is a slightly revised version of the information sent by the Vice Chancellor of Fiscal Policy, Erik Skinner, providing details of the Governor's proposal. As anticipated, the *2008-09 Budget* was filled with tough news and cuts. The Administration is estimating the State's fiscal imbalance at \$14.5 billion, \$3.3 billion associated with the 2007-08 and \$11.2 billion associated with 2008-09. The Governor proposes no tax increases and instead applies across-the-board reductions to virtually all sectors of the budget in order to achieve balance.

## Declaration of Fiscal Emergency

The Governor declared a fiscal emergency under the provisions of Proposition 58 in order to address the current budget crisis. Proposition 58 allows the Governor to declare a fiscal emergency when General Fund revenues come in significantly below estimates. The Governor's declaration triggers a special session of the legislature during which the Governor proposes budget solutions. If the legislature fails to act to address the budget problem within 45 days (by the deadline of February 23<sup>rd</sup>), they are prohibited from engaging in other legislative business.

## Current Year (2007-08)

- According to the Administration's calculations, Proposition 98 funding provided in the *2007-08 Budget Act* is \$1.4 billion more than required by the Proposition 98 minimum guarantee. This makes it possible for the State to reduce current year Proposition 98 spending by up to \$1.4 billion without suspending Proposition 98.
- Despite this flexibility, the Governor proposes a mid-year reduction of only \$400 million to K-12 schools and community colleges, stating that he does not feel that it would be possible for schools and colleges to achieve savings on the magnitude of \$1.4 billion during the current year.
- Of the proposed \$400 million current year reduction, \$360 million would be taken from K-12 schools and \$40 million from the community colleges. (At this writing, this figure is down to \$31M from \$40M).
- The proposed \$40 million mid-year reduction for community colleges would be applied as a one-time reduction to apportionments (schedule 1). However, the budget proposes working with community college stakeholders during the upcoming special session on the budget to find alternative one-time current year reductions to substitute for the proposed reduction in apportionments.

## Budget Year (2008-09)

- The Governor proposes suspending Proposition 98 for the 2008-09 fiscal year, thus eliminating any minimum funding requirement for K-12 schools and community colleges. The level of Proposition 98 spending proposed in the Governor's budget is \$55.7 billion; roughly \$4 billion lower than statutory provisions of Proposition 98.
- For the community colleges, this translates into a \$483 million reduction compared to our projected budget needs. That is, compared to projected program costs, growth, and COLA, the Governor's proposed budget provides \$483 million less than what is needed for 2008-09.

### **This \$483 million reduction consists of the following:**

- **Zero COLA.** This represents a \$291.7 million shortfall in apportionments.
- **One-percent enrollment growth.** This represents a \$111.8 million reduction to enrollment growth compared to the Department of Finance's (DOF) estimate of enrollment demand. DOF estimates growth in community college enrollment demand for 2008-09 at three percent; the Governor proposes funding for only one percent growth.

- **Across-the-board reduction to categorical programs.** This represents a reduction of \$80 million. Reductions to categorical programs range from four to eleven percent below the *2007-08 Budget Act* levels.
- The Governor proposes no increase in student fees for 2008-09. Recent UC and CSU fee increases to address budget constraints may exert pressure to ultimately increase community college fees.
- In the Student Aid Commission budget, the Governor proposes elimination of all new Competitive CalGrant Awards, resulting in savings of \$57.4 million to the State. Competitive CalGrant renewals would not be affected.

### Fiscal Policy Changes

The Governor proposes the following:

- Changing the cost of living (COLA) factor for community colleges and K-12 schools to reflect the Consumer Price Index (CPI-W). According to the Administration, this measure would reduce the COLA to 3.65% (from 4.94%) and better account for the underlying cost pressures on school budgets which are primarily wage-driven.
- Delaying the \$200 million deferral payment from July to September. The stated purpose of this proposal is to improve the State's cash flow situation. In the event of a late budget, this will seriously impact school districts' cash flow and cause borrowing at the expense of providing instruction and services.

### Capital Outlay

- The *2008-09 Governors' Budget* includes \$893.5 million in 2008-09 for 99 community college projects. This represents all of the projects proposed in the System's 2008-09 Capital Outlay plan.
- The Governor proposes additional public infrastructure bonds, including higher education bonds for 2008 and 2010. Under the proposal, community colleges would receive a total of \$6 billion (\$3.75 billion from the 2008 bond and \$2.25 billion from the 2010 bond).



The Legislative Analyst Office will provide a more in-depth review of the Proposed Budget the third week of February, at which time it will provide the legislature with further analysis of the 2008-09 Budget Proposal and alternative means for closing the budget gap.

### Proposition 98 Review

Proposition 98 was a State constitutional amendment approved by the voters in 1988 (and later amended by Proposition 111). It established minimum funding levels for K-14 education. Proposition 98 funding for K-14 education represents more than 40% of the State's budget. There are three tests which determine Proposition 98 K-14 funding:

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

**Test 2:** Provides that K-14 education will receive, as a minimum, its prior-year total funding adjusted for enrollment growth and per capita personal income. Generally, this test is operative in years with normal to strong General Fund revenue growth.

**Test 3:** Provides an alternative calculation of the funding base in years in which State per-capita general fund revenues grow more slowly than per capita personal income. In order to make up for the lower funding level under *Test 3*, in subsequent years K-14 education receives a maintenance allowance equal to the difference between what should have been provided if the revenue conditions had not been weak and what was actually received under the *Test 3* formula. This maintenance allowance is paid in subsequent years when the growth in per capita State tax revenue outpaces the growth in per capita personal income.

Under *Test 3*, funding growth is automatically reduced, but Proposition 98 can also be suspended any time with a two-thirds vote of the legislature and approval by the Governor. Following a suspension, the formula provides for funding to eventually get back on track via a “maintenance factor,” but the funding lost in the meantime cannot be recovered. The reduced funding levels and suspensions of *Test 3* coupled with increased funding levels of *Test 2* and the maintenance factor can cause large swings in funding.

For more details regarding Proposition 98, please visit the Legislative Analyst’s website for an explanation of the amendment: [http://lao.ca.gov/2005/prop\\_98\\_primer/prop\\_98\\_primer\\_020805.htm](http://lao.ca.gov/2005/prop_98_primer/prop_98_primer_020805.htm)

### **Proposition 92 (Community College Initiative)**

In January 2007, supporters of the Community College Initiative submitted 900,000 signatures to county election officials across the State in support of a ballot initiative. This initiative would have separated the Proposition 98 funding formulas for K-12 and community colleges, allowing community colleges to grow at a faster rate than K-12 due to community colleges’ faster enrollment growth. Currently, Proposition 98 growth is determined by K-12 enrollments, which are not projected to increase as fast as community college enrollments. The new calculation for funding would be based on young adult population growth, specifically those between ages 18 through 25. The initiative would have fixed the community college share of Proposition 98 at 10.4%, which is the percentage share community colleges received in 2005-06 when it was written, but less than the 11% provided by the initial Proposition 98 calculation.

The initiative would have reduced enrollment fees to \$15 per unit and set restrictions on fee increases. By stabilizing fees, enrollment would be stabilized. In 2003-04 when fees went up, thousands of students who were expected to enroll did not. The initiative would also have preserved rights of local governing boards in the constitution and given the State Chancellor some autonomy and ability to appoint his or her own executive staff.

Proposition 92 was not approved by California voters during the recent February 5<sup>th</sup> primary. According to Scott Lay, President and Chief Executive Officer of the Community College League, “it’s a new day for community college advocacy”. When the effort began three-and-one-half years ago, a \$14 billion State budget deficit was not foreseen. Mr. Lay further commented that discussions are underway to engage in dialog and debate to protect the right of every Californian to attend college. To this end, a rally is scheduled in Sacramento on April 1<sup>st</sup> to call attention to the threats of cuts in higher education.

### **District Enrollment**

The District planned and budgeted to grow a total of 1.7% full time equivalent students (FTES) in 2007-08 (Cañada 1%, CSM 2% and Skyline 2%). The first period report projections include actual numbers for Summer and Fall and estimates for Spring. Presently, the District is showing an astonishing growth rate of over 5%. At this rate, SMCCCD will make up half of 1,980 FTES shifted over the summer. By next year, we should be out of the borrowing stage, and depending on funded growth be over the cap.

A detailed historical chart of FTES is located on Pages 82-83. The final column of the chart reflects FTES for Summer 2007, Fall 2007 and a projection for Spring 2008. The figures do not include “shifting” adjustments associated with FTES claims submitted to the State.

Following are charts distributed by the Office of the Vice Chancellor, Educational Services and Planning using data from the Hyperion enrollment tool. The numbers detailing headcount and enrollment are useful but should not be used to project funding as funding received is based primarily on FTES. The Headcount data reflects total number of students in attendance. Enrollment data reflects total number of enrollments in each class.

**End of First Day of Classes**

Tuesday, January 22, 2008

Overview	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	13,515	6.2%	25,835	6.4%	21,437	7.6%	60,787	6.8%
College Headcounts	5,835	6.3%	10,134	8.6%	8,452	9.6%	24,421	8.4%
FTES*	1,824	6.7%	3,676	7.1%	3,053	7.1%	8,553	7.0%
Load**	475	5.9%	459	6.1%	524	2.9%	484	5.0%

Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	227	-8.8%	381	0.5%	255	17.0%	863	2.0%
First-Time Transfer	355	25.0%	719	6.2%	606	20.0%	1,680	14.6%
Returning	486	-9.5%	815	2.8%	721	10.2%	2,022	1.9%
Returning Transfer	275	7.8%	638	22.2%	492	10.8%	1,405	15.1%
Concurrent K-12	259	-4.8%	245	-18.1%	159	16.1%	663	-6.4%
Continuing	4,232	8.8%	7,336	10.2%	6,218	8.0%	17,786	9.1%

Source: Hyperion Enrollment [Static Reports](#)

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 200708 Census Day and then select either Census Enrollment or FTES & WSCH or Section & Load.

For Concurrent Enrollment, please use data in Student Type as identified in the DESR-Official Census Report, not data in Educational Level per ITS/DSSWAG.

Note: Change refers to the difference in percentages from a comparable day a year ago.

\*FTES: Full Time Equivalent Student. It is point in time and will change as the semester progresses.

\*\*Load: Teaching Load is taken as the ratio of WSCH<sup>\*\*\*</sup> to FTE<sup>\*\*\*\*\*</sup>. It is point in time and will change as the semester progresses.

\*\*\*WSCH: Weekly Student Contact Hours

\*\*\*\*\*FTE: The Full-Time Equivalent faculty count is determined by a set of rules provided to each college at the time the data are requested.

Generally, the figures are the decimal fraction of the teaching hours or units (whichever is standard at a given college) ascribed to the faculty member for teaching work done. Non-teaching time is specifically excluded so that it does not affect the value of the data. Work done by non-certificated personnel is not included.

Thanks to Information Technology Services and the Decision Support Services Work and Advisory Group (DSSWAG) for their work on developing and reporting real-time enrollment and to Suki Chang for her help in the update. Enrollment numbers are posted daily on the District portal site throughout the semester to assist managers in viewing headcounts.

**Last Day to Add/Drop**

Monday, February 04, 2008

Overview	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	14,234	5.5%	26,596	4.7%	22,566	10.4%	63,396	6.8%
College Headcounts	6,324	5.4%	10,619	4.2%	8,940	8.8%	25,883	6.0%
FTES*	1,893	5.7%	3,774	6.4%	3,206	10.4%	8,873	7.7%
Load**	503	5.5%	475	6.1%	557	4.7%	508	5.6%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	307	-15.2%	430	-7.1%	332	4.4%	1,069	-6.5%
First-Time Transfer	400	20.5%	780	1.2%	701	13.8%	1,881	9.4%
Returning	582	-16.5%	902	-5.8%	831	3.9%	2,315	-5.7%
Returning Transfer	306	13.8%	677	22.4%	541	10.4%	1,524	16.2%
Concurrent K-12	419	30.9%	338	-32.8%	212	21.8%	969	-2.8%
Continuing	4,309	7.1%	7,492	8.0%	6,322	8.6%	18,123	8.0%

Source: Hyperion Enrollment [Static Reports](#)

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 200708 Census Day and then select either Census Enrollment or FTES & WSCH or Section & Load.

For Concurrent Enrollment, please use data in Student Type as identified in the DESR-Official Census Report, not data in Educational Level per ITS/DSSWAG.

Note: Change refers to the difference in percentages from a comparable day a year ago.

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Generally, the figures are the decimal fraction of the teaching hours or units (whichever is standard at a given college) ascribed to the faculty member for teaching work done. Non-teaching time is specifically excluded so that it does not affect the value of the data. Work done by non-certificated personnel is not included.

**SMCCCD 2008-09 Budget Planning**

On January 23, 2008, the Board of Trustees approved the 2008-09 Budget and Planning Calendar which can be found on Pages 85-86. The District Committee on Budget & Finance will be shortly reviewing preliminary income assumptions and expenditure plans for 2008-09. The District’s 2007-08 first Principal Apportionment (P1) report is a useful tool for projecting current and future FTES revenue. Although the District will not receive the P1 until late February, the State has made available a worksheet for districts to use in estimating their current year revenues. Based on the District’s reported enrollment and the worksheet provided, the tool projects State revenues at \$106,895,779. This projected revenue includes the shift of Summer 2007 FTES into 2006-07. As previously reported, this shift increased funding for 2007-08 and, because of the one-year declining enrollment mechanism, allows the District to stay at that same level for 2008-09. These funds are treated as one-time funds and used for one-time purposes or reserved for future deficits because, at any time, the State could eliminate the mechanism for allowing districts to shift FTES. One of the components included in the resource allocation model is enrollment growth. Incorporated into the preliminary resource allocation model is a 1.7% increase in enrollment over 2007-08. The growth assumption for 2008-09 will be based on the second Principal Apportionment (P2) estimates for 2007-08.

**Tax Revenue Anticipation Notes (TRANS)**

Property taxes to support the District’s operation are received in December and April of each year. Every year, the District issues Tax Revenue Anticipation Notes (TRANS) to provide the necessary cash flow to fund District operations prior to the receipt of property tax revenues. In prior years, the District has issued \$14 to \$20 million in tax exempt notes to cover the District’s needs. Due to the triple flip and consequent ERAF shortfall in San Mateo County, the portion of the District’s revenues coming from State funds has increased from \$0 to almost \$33 million. That means that some funds are coming from the State every month. This reduced the District’s reliance on property tax funds and lessened the amount of TRANS issued. However, the possibility of State funds being deferred from June to September, along with a late budget, forces the District to prepare for TRANS as high as \$20 million.

**Increased Costs**

In addition to the increased cost of employee compensation settlement agreements, movements on the salary schedule for all employees generally add a 1% cost to the budget. Increased expenditures for employee benefits will be included in the 2007-08 expenditure plan as budget planning commences. On January 1, 2008 health care premiums increased an average of 5.67%.

The Department of Finance has not yet estimated the employer contribution rate for the Public Employees Retirement System (PERS) for 2008-09. The current 2007-08 rate is 9.306%. The PERS Board will not adopt an official rate until their Board meeting in May. Changes to the rate can significantly increase District costs. The State Teachers Retirement System (STRS) rate has remained at 8.25% for several years but is projected to increase beginning in 2009 by one-half of 1% per year and will continue to a maximum of 13% to 14.25%.

<b>District Committee on Budget and Finance members:</b>	
Kathy Blackwood	District Chief Financial Officer
Rick Ambrose	CSM Academic Senate
Anyta Archer	Skyline Classified
Eloisa Briones	Skyline Budget Office
Jim Keller	District Executive Vice Chancellor
John Kirk	CSM AFT
Maggie Ko	CSM Classified
Vickie Nunes	Cañada Budget Office
Martin Partlan	Cañada Academic Senate
Virgil Stanford	CSM Budget Office
Terry Watson	Cañada Classified
Linda Whitten	Skyline Academic Senate
Jozsef Veres	Cañada AFSCME
Student representatives from each campus	

**2007-08 Mid-Year Budget Status**

**Revenues**

The District’s revenue received to date is \$69,040,415 or 61.34% of the total revenue budget. This could be due to better investment strategies and increase in non-resident fees.

<b>Unrestricted General Fund Revenue</b>	<b>2007-08 Budget</b>	<b>12/31/2007 Actuals</b>	<b>% of Total Budget</b>
Base Revenue	\$104,865,779	\$65,998,799	62.94%
Lottery	2,400,000	0	0%
State PT Faculty Compensation	1,208,079	0	0%
Apprenticeship	407,341	183,416	45.03%
Non Resident Tuition	1,694,634	1,376,085	81.20%
Interest Income	983,500	1,110,062	112.87%
Miscellaneous	993,274	372,054	37.46%
<b>Total Projected Revenue</b>	<b>\$112,552,607</b>	<b>\$69,040,415</b>	<b>61.34%</b>

**Expenditures**

The District’s expenditures to date are \$54,638,911 or 46.50% of the total expenditure budget which is equivalent to the percentage for the same period last year.

<b>Unrestricted General Fund</b>	<b>2007-08 Budget</b>	<b>12/31/2007 Actuals</b>	<b>% of Total Budget</b>
Cañada College	\$15,666,356	\$8,358,934	53.39%
College of San Mateo	34,155,380	17,720,769	52.39%
Skyline College	25,075,041	13,003,389	52.20%
District Office	15,591,435	7,686,621	49.93%
Central Services	27,008,416	7,869,198	34.52%
<b>Total Expense Budget</b>	<b>\$117,496,628</b>	<b>\$54,638,911</b>	<b>46.50%</b>

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

Note that in addition to Districtwide expenditures, Central Services also serves as a holding account for some allocations to be transferred to the sites at the end of the fiscal year (i.e. formula adjustments). In addition, the District 5% contingency reserve in the amount of \$5,627,630 is reflected in the fund balance.

**Transfer of Funds**

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

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

**General Fund (Unrestricted) – Fund 1**

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

1000	Academic Salaries	\$41,737
2000	Classified Salaries	(47,391)
3000	Employee Benefits	8,072
4000	Supplies & Materials	(708,128)
5000	Operating Expenses	742,955
6000	Capital Outlay	43,448
7000	Other Outgo	0
	Total	\$80,694

Changes in expenditure budgets are a result of the transfer of site ending balance and transfers to sites holding accounts.

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

8800	Local Revenues	\$67,700
8900	Other Sources	12,994
	Total	\$80,694

Changes in revenue budgets are primarily the result of revenue from Facilities Use contracts and surplus sale proceeds.

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

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

1000	Academic Salaries	\$125,707
2000	Classified Salaries	85,339
3000	Employee Benefits	11,829
4000	Supplies & Materials	201,125
5000	Operating Expenses	219,455
6000	Capital Outlay	(34,761)
7000	Other Outgo	38,987
	Total	\$717,732

Increases in the Restricted General Fund budget occurred as a result of new external programs and grants as well as some budget revisions to existing programs. A list of new grants and augmentations to specially funded programs in the Restricted General Fund is located on Page 44.

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

8100	Federal Revenues	\$62,500
8600	State Revenues	431,942
8800	Local Revenues	217,667
8900	Other Sources	5,623
	Total	\$717,732

**Capital Outlay Projects Fund – Fund 4**

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

1000	Certificated Salaries	\$0
2000	Classified Salaries	0
3000	Employee Benefits	0
4000	Supplies & Materials	497,650
5000	Operating Expenses	3,157,673
6000	Capital Outlay	17,074,005
	Total	\$20,729,328

The increase in the expenditure budget relates to the redefinition of various projects as well as a shift in when and how expenses are accrued. Salary and benefit adjustments were made after the close of the second quarter.

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

8600	State Revenues	\$4,949,000
8800	Local Revenues	10,996,276
	Total	\$15,935,276

Revenues now reflect normal flow of income that does not include issuance of bonds or certificates of participation.

**Child Development Fund – Fund 6**

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

4000	Supplies & Materials	\$4,181
	Total	\$4,181

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

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

8100	Federal Revenues	\$4,181
	Total	\$4,181

**Trust Fund (Student Aid) – Fund 7**

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

7600	Payments to Students	\$69,217
	Total	\$69,217

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

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

8900	Other Sources	\$69,217
	Total	\$69,217

**Other Funds**

**Self Insurance Fund**

The Self Insurance Fund (Page 40) provides for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined by the Education Code. Mid-year expenditures of \$214,813 include salary costs and insurance premiums, and transfers into the fund are from Workers’ Compensation benefits.

**Debt Service Fund**

The purpose of a Debt Service Fund (Page 42) is to account for the accumulation of resources for, and the payment of, general long-term debt and long-term leases. Revenue comes from general obligation bonds.

**Restricted General Fund**

The Restricted General Fund (Pages 45-49) includes all specially funded programs which are restricted in their use by law, regulations, donors, or other outside Federal, State and Local agencies. Included in the Restricted General Fund are Health Services and Parking Programs:

Health Services Fund

Mid-year Health Services Fee revenue increased from \$670,946 in 2006-07 to \$740,359. In addition to a health fee increase of \$1 beginning 2007-08, AB982 removed from the Education Code the BOG student fee waiver program for low-income students. Low-income students are now required to pay the Health Services fee, but many low income students receive financial aid which covers the fee.

Health Services operational costs exceed revenues, and while the State should provide the difference through mandated cost reimbursements; the State continues suspension of all mandated cost reimbursements. Health Services operations rely on donations and College support to assist in maintaining services to students.

Parking Fund

Effective Spring 2008, the parking fee is \$35, up from \$30 per semester. The summer session fee remains at \$20. The fee will increase to \$40 in Fall 2008 for a full semester as permitted by the Education Code. The daily permit will increase from \$1 to \$2. After several months of discussions with students, the increases were approved by the Board and should bring SMCCCD fees consistent with our neighboring colleges in order to reduce the current annual operating deficit. In accordance with State law, students who are eligible for a Board of Governor’s Grant that waives their enrollment fees pay only \$20 per semester for a parking permit. This increase does not affect those students.

Mid-year parking fee revenue decreased from \$763,785 in 2006-07 to \$747,679 in 2007-08. Parking permit fee revenue decreased by 0.36% and parking citation fee revenue decreased by 12% which may be due to reduced citations at Cañada and CSM as well as an income posting that occurred after the close of the second quarter.

Parking revenue does not cover all eligible parking-related expenses and the fund is subsidized by the Colleges.

**Capital Projects Fund**

The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. A project list can be found on Pages 52-54. The adjusted budget is \$89,906,852. Project expenditures as of December 31 were \$14,929,419 and transfers totaled \$200,000.

The Bond Construction Fund, a sub-account of the Capital Projects Fund, 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.

**Facilities Maintenance Center Groundbreaking at Skyline College**



## Capital Improvement Program

The District is nearing completion of the first phase of the Capital Improvement Program (CIP) with only a handful of projects remaining, including two projects at Cañada and Skyline Colleges. Those projects are the modernization of Cañada College Building 16/18 Sciences and Engineering, Skyline’s Building 7 Allied Health, and both Skyline’s and Cañada’s Facilities Maintenance Centers. In fiscal year 2007-2008, the focus of the Construction Planning Department moved into extensive short and long-term planning at all three campuses for the District’s Capital Improvement Program, Phase 2 (CIP2).

On a program level, this year’s contractor prequalification concluded in January 2008 with over 100 prequalified contractors, including many large contracting firms, as well as a host of small, local and emerging firms. Staff continues to revise and update the master schedule and the master budget of the Capital Improvement Program to coincide with the funding and programming requirements of CSM and Skyline College’s Design-Build Projects, State and locally funded modernization projects.

Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed are what is currently planned and scheduled at this point in time, but are subject to change.



**Active Construction Projects--**The following projects are under active construction:

- Utilities Chilled Water Line Infrastructure Extension (Air Conditioning!)
  - Construction to be completed February 2008
- Buildings 16/18 Science & Engineering Modernization
  - Construction Phase: January 2008 - August 2008

**Active Planning Projects--**The following projects are in active planning with estimated construction phases noted:

- Building 8 Administration Phase 2 Modernization
  - Construction phase: May 2008 - December 2008
- New Building 7 Facilities Maintenance Center
  - Construction phase: February 2008 - December 2008
- Gateways, Circulation and Parking Project (see more details below)
  - Construction phase: May 2008 - May 2009
- Buildings 5/6 Student Center/Classroom Modernization
  - Construction phase: January 2009 - March 2010

The major CIP2 project at Cañada College is the Gateways, Circulation and Parking Project. The intent of this project is to complete the site work--Cañada's landscaping, roadways and parking which started in CIP1. As of this printing, designs have been completed and staff is preparing for bidding documents. Particular attention will be given to the following elements:

- Landmark entries at Farm Hill Boulevard and Cañada Road
- Landscape hierarchies to define vehicular and pedestrian circulation routes and manage pedestrian/vehicular interface
- Activated spaces that support campus activities
- Accessible paths of travel for the physically disabled community
- Emergency vehicle access
- Safety and security measures
- Public Transportation, Passenger Drop-Off and Pick-Up Zones, Service & Delivery

The Bid and contract award phase for this project is scheduled for February - April 2008. Construction is scheduled to begin in summer of 2008.

**Future State Capital Outlay Funded Projects--**The District received confirmation from the State Chancellor's Office on three future State funded projects at Cañada College in the amount of over \$23 million dollars with funding pending November 2008 Statewide Bond:

- Building 13 Instructional Building Modernization
  - Approved Final Project Proposal (FPP)
  - Pre Construction Phase: FY 08-09
  - Construction Phase: ~ February 2010 - February 2011
- Building 1 Gymnasium Modernization
  - Approved Final Project Proposal (FPP)
  - Pre Construction Phase: FY 09-10
  - Construction Phase: ~ August 2010 - August 2011
- Electrical Infrastructure Upgrades - Pending January 2009 State Board Of Governor Approval



**Completed Projects--**At CSM, the following projects were completed in January 2008 and ready in time for the Spring semester:

- Building 16 Instructional Building Renovation Phase 2
- Buildings 2/4 Fine Arts and Building 14 General Classroom Swing Project
- East Campus Gateway and Athletic Fields Upgrade

**Active Planning Projects--**An extensive list of projects are in the planning stage at CSM and include:

- Building 16 Classroom Modernization Phase 3
  - New Elevator, Modernization of Restrooms and Common Areas
  - Construction Period: Spring 2008 - December 2008

- Buildings 2/4 Fine Arts Complex Modernization
  - Construction Period: Spring 2008 - December 2008
- Building 14 Classroom Modernization Phase 2
  - Construction Period: Spring 2008 - December 2008
- Building 9 Restrooms Modernization
  - Construction Period: a couple of months between Spring 2008 - December 2008
- Demolition of Buildings 21-29 (State Funded Project)
  - Increment 1—Electrical Load Center 4 Replacement--Winter 2008
  - Increment 2—Demolition of Buildings 21-27 & 29--Winter 2010
- The new buildings & site work of CIP2 Design-Build Project
  - New Building 10N
  - New Building 5N
  - Demolition of Buildings 5, 6, 10, 11, 13, T1 and the Kiosk
  - Design and Construction Period: Winter 2008 - Summer 2011

### **More Details about the CIP2 CSM Design Build Project**

This major CIP2 project was conceived in response to the District's 2006 Master Plan and when concluded the project will provide a renaissance to the College of San Mateo.

The District prequalified Design-Build teams in January 2007. Construction Planning issued a Request for Proposal (RFP) for the project on June 28, 2007. At the request of Design-Build Entities (DBEs), the District held confidential meetings with each team from July through October 2007. On October 30, 2007, McCarthy Building Companies submitted the lone Design-Build proposal to the District. The Construction Planning Department, along with Swinerton Management and Consulting and Cumming, Inc, the District's Cost Estimator, has evaluated the proposal as the "best value" to the District. Evaluation was based on the five criteria established by Education Code 81700 (Price, Technical Expertise, Life Cycle Costs over 25 Years, Skilled Labor Force Availability, and Acceptable Safety Record). The District added three additional criteria, Architectural Aesthetics and Design Innovation, Project Management Plan, and Program Requirements that are critical to the success of the project for a TOTAL of 100 points. McCarthy's proposal scored a 95 on this evaluation.

On December 7, 2007, the Board of Trustees authorized the Executive Vice Chancellor to execute a contract for the CSM CIP2 Design-Build Project in an amount not to exceed \$150,000,000. In collaboration with the campus and the McCarthy Design-Build team, the Construction Planning Department worked to align the scope of the project with the Board approved contractual allowance established by the Board. An agreement between the District and the McCarthy team was reached on January 23<sup>rd</sup> for \$142,500,000.

**Future State Capital Outlay Funded Projects--**The District received confirmation on two future State-funded projects in the amount of over \$16 million dollars and planning will begin upon the passage of the November 2008 Statewide Bond:

- CSM Building 12 Renovation
  - Approved Final Project Proposal (FPP)
  - Pre Construction Phase: FY 08-09
  - Construction Phase: ~ April 2010 - April 2011
- CSM Building 19 Emerging Technologies Center
  - Approved Final Project Proposal (FPP)
  - Pre Construction Phase: FY 09-10
  - Construction Phase: ~ April 2011 - April 2012



**Active Construction Projects**--The following Skyline College Projects are in active construction:

- Building 7 Allied Health/Vocational Technology and Training Center
  - Construction Phase: Fall 2007 - Fall 2008
- Replacement Facilities Maintenance Center
  - Construction Phase: January 2008 - September 2008

**Active Planning Projects**--The following projects are in the design and pre-construction phase:

- Building 1, phases 2&3 Fine Arts Complex Modernization
  - Pre Construction Phase: ~ Winter - Fall 2008
- Building 5
  - Pre Construction Phase: ~ Spring 2008 - Fall 2008
  - Construction Phase: ~ Winter 2010 - Summer 2010
- Buildings & Sitework of CIP2 Skyline College Design-Build Project
  - Gateways & Quad Construction
  - New Building 11 Auto Transmission
  - New Building 4 Cosmetology, Administration and Wellness
  - Parking, Paving, Sidewalk, Roadway Upgrade work
  - Design and Construction period: Winter 2008 - Spring 2011

### **More Details about the CIP2 Skyline Design Build Project**

In order to best meet the current and future needs of Skyline College, construction of new facilities for instruction, multicultural programs, and administrative offices as well as improved exterior areas was recommended in the San Mateo County Community College District's 2006 Facilities Master Plan. This complex, multi-component project will be delivered using the Design-Build construction method. New buildings 4N and 11N will continue the process of reinvigorating the facilities at Skyline College, in addition to enhancing and expanding academic program offerings.

**Future State Capital Outlay Funded Projects**--The District received confirmation on three future State-funded projects at Skyline College in the amount of over \$16 million dollars upon the passage of the November 2008 Statewide Bond:

- B2 Modernization Phase 3
  - Approved Final Project Proposal FPP
  - Pre Construction Phase: FY 08-09
  - Construction Phase: ~ Winter 2009 - Winter 2010
- B1 Modernization Phase 4: Theatre Renovation
  - Approved Final Project Proposal FPP
  - Pre Construction Phase: FY 09-10
  - Construction Phase: ~ April 2011 - April 2012
- Electrical Infrastructure Upgrades - Pending January 2009 State Board Of Governor Approval

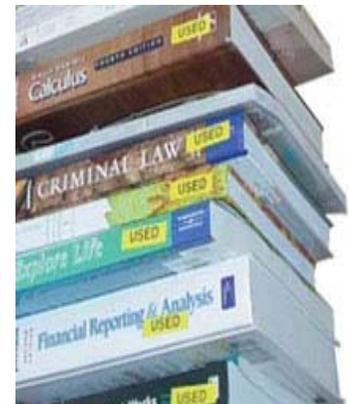
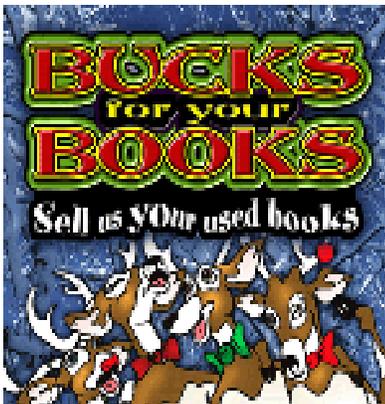
## Enterprise Fund

### Bookstores

The following data reflects Bookstore operations for the fiscal year beginning July 1 through December 31, 2007.

Bookstore Sales	2007-08	2006-7	\$ Change	% Change
Regular Merchandise Sales	\$3,442,538	\$3,106,466	\$336,072	10.82%
Computer Products Sales	494,696	537,076	-42,380	-7.89%
<b>Total Merchandise Sales</b>	<b>\$3,937,234</b>	<b>\$3,643,542</b>	<b>\$293,691</b>	<b>8.06%</b>
Textbook Rental Sales	53,793	33,257	20,536	61.75%
<b>Total Sales</b>	<b>\$3,991,027</b>	<b>\$3,676,799</b>	<b>\$314,227</b>	<b>8.54%</b>

Regular merchandise sales have increased this year compared to last year by \$336K or 10.82% in large part due to a 9.06% increase in the sale of textbooks. In computer product sales, the unusual \$150K District order in December 2006 for a lab contributed to a sales increase last year. The increase in regular merchandise sales can be attributed in part to an enrollment increase and the fantastic job the bookstore staff did getting the bookstores ready for the school rush.



The textbook increase this year over last year realized a \$123,026 or 6% increase in new book sales and a \$158,947 or a 20% increase in used book sales. The used book program has saved students \$363,132 to date! The New Text Equivalent (NTE), a common measure of unit sales of textbooks showed an 11% increase in unit textbook sales this year versus last year. Textbook rental income has increased as efforts continue to aggressively grow the program. The bookstores have collected rental fees of \$53,793 as of December 2007. Had these books been sold new instead of rented, the resulting sales volume would have been \$215,188. The program has saved students \$161,395 this year alone! The program has been very successful and provides students with a low cost alternative to buying textbooks at full retail.

Cost of goods increased only slightly despite an overall 8.06% increase in sales, resulting in an 18.07% increase in gross profit. Total operating expenses increased by 5.09% over the same period last year. Operating expenses have increased due to the increase in salary and benefits compared to the prior year as well as substantially increased freight costs. Many of the direct expenses are actually lower this year than the prior year.

Interest and other income increased by 21.27% over the same period last year due to sound investment management, continued management of vendor payments to improve cash flow and an increase in commissions from numerous vendors including Apple, Dell, Missouri Book Services and Nebraska Book Company.

Comparative figures are shown below:

<b>Bookstore Recap</b>	<b>2007-08</b>	<b>2006-07</b>	<b>\$ Change</b>	<b>%Change</b>
Total Merchandise Sales	\$3,937,234	\$3,643,543	\$293,691	8.06%
Textbook Rental Fees	53,793	33,257	20,536	61.75%
Cost of Goods Sold	2,817,985	2,683,267	134,718	5.02%
Gross profit	1,173,042	993,533	179,509	18.07%
Total Operating Expenses	1,177,374	1,120,361	57,013	5.09%
Net Income from Operations	-\$4,332	-\$126,828	\$122,496	96.58%
Interest and Other Income	191,979	158,308	33,671	21.27%
Net Income Before Other Expenses	187,647	31,480	156,167	496.08%
Other Exp-Admin Salary & Benefits	38,362	41,752	-3,390	-8.12%
Other Exp-District Support	39,618	33,780	5,838	17.28%
Net Change in Fund Balance	\$109,668	-\$44,052	\$153,719	348.95%

**Cafeterias**

Food service has been provided by Pacific Dining since Summer 2007. The District’s vending services contractors are Pepsi Bottling Group and Action Vending.

Income from food service and vending contracts enables the District to provide food and beverage services to students and staff. These combined resources, along with interest income, also provides a stable Cafeteria fund not requiring support from the general fund. The fund is also responsible for the long-term maintenance and upgrading of aging facilities and equipment, as well as all expenses relating to the ongoing operational requirements under the food service and vending contracts. It is important to note that the food service income has increased by 39.67% or \$17,391 due to the quality service offered by our new vendor, Pacific Dining. Vending income has dropped primarily due to machines that are removed due to building closures and related construction. Interest income rose due to sound investment management.

Second quarter comparisons are noted below:

<b>Cafeteria Fund</b>	<b>2007-08</b>	<b>2006-07</b>	<b>\$ Change</b>	<b>% Change</b>
Food Service Income	\$61,228	\$43,838	\$17,391	39.67%
Vending Income	27,988	32,963	-4,975	-15.09%
Interest Income	12,785	9,918	2,868	28.91%
Other Income	500	0	500	100.00%
Expenditures	107,194	88,546	18,648	21.06%
Net Change in Fund Balance	-\$4,692	\$1,828	-\$2,864	156.67%

Compared to the second quarter 2006-07 there has been a significant increase in depreciation expense in 2006-07; the increase is due to addition of cafeteria equipment and renovation during the summer of 2006 as well as continually increasing repairs needed at the CSM and Cañada locations.

### Child Development Fund



The Child Development Fund (Pages 68-72) is a special revenue fund that is used to account for the activities of on-campus preschool programs that serve children of students, faculty, and staff. The primary source of revenue is State funding for children who qualify for subsidized care and Board-approved fees assessed for non-subsidized children.

College of San Mateo and Skyline College each operate a Child Development Center under a single General Center Child Development agreement from the California Department of Education. Cañada College has subcontracted its portion of the General Center agreement to the City of Pacifica since 2006-07.

### Trust Fund (Student Aid)

Awards for Fall 2007 are reflected in this report and total \$3,039,833, an increase of \$221,382 over the same period last year. Additional Fall 2007 awards, along with those for Spring 2008, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 74-78.

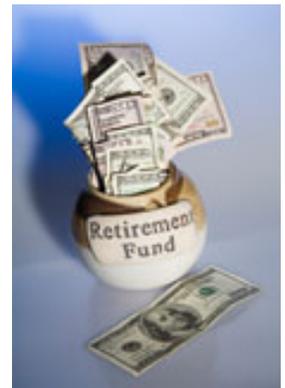


The fund does not include Federal Work Study payments, which are considered wages for work rather than financial assistance in the form of aid. Work Study funds are maintained in the Restricted General Fund.

### Retirement Reserve Fund

With adoption of the 2007-08 budget, the Board approved a transfer of \$1,500,000 from the general fund into the retirement reserve account. When the 2007-08 Final Budget Report was prepared in Summer 2007, the fund balance was expected to be approximately \$32 million at the end of the current fiscal year. Because of sound investment decisions exercised by Chief Financial Officer Kathy Blackwood and Controller Ray Chow, that amount has now been reached. By June 30, 2008, the fund balance projection is estimated at \$32.5 million consisting of revenue and interest.

Currently, all retirement medical premiums are funded from the Unrestricted General Fund. The benefits provided to the District’s retirees are not affected by the balance in this account. The fund was established to meet future needs and to lessen the burden on the general fund. The Retirement Reserve Fund can be found on Page 80.



**Associated Students**

Total income and expenditures for the Associated Student Body (ASB) at each College for the second quarter of 2006-07 and 2007-08 are listed below:

<b>ASB Total Income</b>	<b>2007-08</b>	<b>2006-07</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$54,982	\$51,022	\$3,959	7.76%
College of San Mateo ASB	112,302	129,015	-16,713	-12.95%
Skyline College ASB	88,111	81,432	6,679	8.20%

<b>ASB Total Expenditures</b>	<b>2007-08</b>	<b>2006-07</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$24,989	\$16,425	\$8,564	52.14%
College of San Mateo ASB	60,114	63,194	-3,080	-4.87%
Skyline College ASB	35,069	20,645	14,424	69.87%

Activity card sales are the major source of income for the Associated Students. Cañada has recorded a 14.28% increase this year; CSM has recorded an 18.23% decrease due to the residual effect from change of accounting policy from cash basis to accrual basis starting fiscal year 06-07; Skyline has recorded a 4.56% increase.

Expenditures of the ASBs include normal operating expenses (office supplies, activity card and other miscellaneous expenses) as well as student programs, scholarships and club assistance supporting campus life. All three Colleges have recorded a common increase in program activities and publicity expense this year.

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

<b>ASB Net Income</b>	<b>2007-08</b>	<b>2006-07</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$29,993	\$34,597	-\$4,604	-13.31%
College of San Mateo ASB	52,188	65,821	-13,633	-20.71%
Skyline College ASB	53,042	60,787	-7,745	-12.74%

A summary of program and activities and detail financial statements are appended under the Supplemental Information section of this Budget Report.

**Cañada Students**



**Skyline Students**



## GASB 45

Governmental Accounting Standards Board Statement 45 (GASB 45) establishes uniform financial reporting standards for Other Post-Employment Benefits (OPEB) other than pensions and requires school districts to financially recognize their liabilities for retiree health and welfare benefits. For the District, this includes the cost of post retirement medical benefits for its current and future retirees. Like many governmental employers, the District pays for medical insurance for retirees. Unlike PERS and STRS, these retirement costs are not pre-funded. Instead, the District pays each year's cost out of the current year's budget, also called the "pay as you go" method.

GASB 45 does not require districts to fund its retiree health and welfare benefits, but it does require systematic, accrual-based measurement and recognition of the expense over employees' years of service and requires districts to provide information regarding the progress being made to fund the plan. Many districts have utilized cash accounting methods but will now need to implement full accrual accounting that creates the ongoing expense plus "catch up" liability. Expense and liability are based on annual required contribution (ARC) as calculated by an actuary. ARC consists of the normal cost or expense, the amortization of unfunded accrual liability for up to 30 years, and the interest adjustment if there is no funding through a plan. The effective date for implementation of GASB 45 for the San Mateo County Community College District is fiscal year 2008-2009. In the summer of 2006, the District contracted with an actuary to calculate the estimated post employment liability and information needed to manage the liability. The actuary estimated the amount of the post employment liability based on the District's contract language, the number of employees (retired and active), other information about District employees and the District's health benefits, and assumptions based on industry standards. The study is complex as it projects the District's future cash flows for benefits over the course of 30 years.

### Post Retirement Benefit Actuarial Study



Total Compensation Systems performed an actuarial study of the District's obligations in Fall 2006 assessing the liabilities for current retirees, current employees who have already become eligible for post-retirement benefits and current employees who are not yet eligible but may become eligible. At that time, the total amount of the District's liability was estimated to be \$149,530,877. If one thinks of this as a long-term savings plan, the District could set aside funds every year for this purpose. These funds would accrue interest, but at the same time, they would be used to make the "pay as you go" payments each year. The District is paying over \$6 million each year in the "pay as you go" payments for current retirees. In addition, the District is setting aside \$1.5M every year towards this liability and the Reserve for Post Retirement Benefits (Fund 8) will have accrued over \$32 million by the end of June 2008, including interest. The complete study is available at: [www.smccd.edu/portal/dcbf](http://www.smccd.edu/portal/dcbf).

Discussion of post retirement benefits as well as its impact on charging any part of retiree benefit costs to categorical programs has been a major topic at the District Committee on Budget and Finance meetings. Chief Financial Officer Kathy Blackwood has prepared for prudent fiscal management of retiree health costs and liabilities which requires establishment of a long-term plan. The Colleges have been notified of the urgency of the matter and she has been invited to speak at several College Budget Committee forums to discuss the issue.

The District is seriously acting on the recommendations by Total Compensation Systems cited in the study and is not "waiting to address retiree health benefit funding until the GASB accounting standards become effective as it will dramatically reduce employers' fiscal options. By then, unfunded actuarial accrued liabilities will be bigger, thereby increasing the expenses needed to amortize the unfunded liability. Higher future amortization expenses would squeeze financial resources for vital services. Waiting to address these issues until required by GASB will result in less time to evaluate options and take action to protect benefits for future retirees and/or reduce benefit costs. To the extent retiree benefits are subject to collective bargaining, the timing and extent of benefit and funding changes may be constrained."

## District Housing

The District built College Vista, a 44-unit faculty and staff residential complex at College of San Mateo, offering high quality, below-market rental housing for employees of the District. It has now been in existence for more than two years and has proven to be a success according to the current District occupants.

Plans have been underway to develop a similar residential complex at the Cañada College site. The Initial Study and Negative Declaration prepared by Jones & Stokes looked at the overall impact of the project on the environment. The complex is a first class project offered by the District at below-market rates because it owns the land, can finance with tax-exempt debt, does not pay property taxes and does not have a profit motive.

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

## Accreditation

Since 2005, each of the three Colleges had been working diligently, tirelessly and independently on Accreditation Self-Studies in preparation for Accreditation site visits during the week of October 22, 2007. The Self-Studies were presented to the Board of Trustees in July before being printed and sent to the Accrediting Commission for Community and Junior Colleges.

The Commission adopted new accreditation standards in 2002. The Accreditation standards have specific questions that relate to the role of a multi-college district office; thus District employees have served on College writing teams and have participated in providing information and drafting portions of the responses to the standards. The District had facilitated meetings for the three College Steering Committee Co-chairs and Accreditation Liaison Officers (ALOs) to collaborate on the progress of Self-Studies.

During the visit, a distinct 10-member team representing other community colleges across the State visited each of our Colleges and met with various college groups to verify contents of the report in addressing the standards.

At this time, all three Colleges remain accredited. Skyline's accreditation has been reaffirmed and Skyline is required to complete a progress report by October 2009. CSM and Cañada are required to complete two successive progress reports, one in October 2008, and another in October 2009 to address team recommendations.

The accreditation cycle repeats every six years. All colleges are required to file a mid-term report after a comprehensive evaluation due in October 2010. The next scheduled visit will occur in Fall 2013.

The Commission reminded the District that colleges are to use the report to improve educational programs and services of the institution.

## Concurrent Enrollment

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

In September 2006, high school district superintendents, internal management teams, union representatives and faculty and staff from the three Colleges attended a Board of Trustees meeting. The goal of the session was to expand upon the existing course offerings in high schools, while maintaining curriculum rigor and adequate resource demands. Research and meetings regarding this work are ongoing. The Academic Senate and AFT have actively participated in developing course offerings in high schools. The program's purpose is to determine how best to give students earlier exposure to the rigor of a college course and to earn college credits. Since the three Colleges have different feeder high schools, the structure of coordinating these issues will be to establish college level task forces consisting of faculty and staff. The Vice Chancellor for Education Services & Planning, Jing Luan, is coordinating this effort with the leadership of the task force groups.

## Distance Education

The California Community College System Strategic Plan and our own research demonstrate a clear need for expanding our access to a population that is increasingly mobile, technically savvy and desirous of alternative access to learning. One of the best ways to satisfy student demands is to expand our existing technology-assisted learning. A Distance Education Advisory Committee (DEAC) has been established with three subcommittees reviewing three categories of key issues: curriculum standards, resource allocation, and selection of technology platforms.

Beginning in 2007-08, several new online courses were developed and are currently being taught by faculty at the three Colleges. The number will increase in the next few years as the demand for more of these classes grow.

## Payroll News

For over a year, District paychecks have been issued in-house. The County of San Mateo Office of Education produced monthly payroll for several years. Because the District has the capability within its Banner system to produce its own payroll, the District decided to begin implementation. We have been able to produce our own payroll since the County Office of Education approved the District's request to become "fiscally accountable" in 2005. The District now works directly with the County Controller instead of the County Office of Education.

Along with the issuance of checks, W2's were mailed for the first time using Banner. State and Federal reporting have also been completed on a regular basis. The District has completed a full year of Banner payroll.

The next phase of the project is getting manual timesheets automated. The target date to begin the process of "web time entry" is April 2008. Through the internet using WebSmart, some groups of employees will be able to enter their work hours online and have them approved electronically.

Beginning this calendar year, anyone who has received a paycheck through the Banner system is able to access payroll information such as his or her

paystub, W2 for 2007 and other benefits and deductions using WebSmart. Updating employee information is also available. A few features have already been available to employees through WebSmart such as leave balances, emergency contacts, and cell phone emergency notifications.

## Technological Advances

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

In Human Resources, a new applicant tracking software called People Admin has recently been implemented, which will eliminate the processing of paper documents and improve efficiency. Over 1324 applicants have utilized this tool to date.

The General Accounting Department implemented direct deposit or Automated Clearing House (ACH) payments to vendors' banks in the Fall. Due to this success, the decision was made to have direct deposit available to district retirees for their quarterly medical and Medicare reimbursements. More than fifty percent are now active participants. Additionally, financial aid payments to students are now directly deposited to their financial institutions.

Another exciting innovation was the purchase of "remote deposit imaging" equipment to transmit check images directly to the bank.

## Museum of Tolerance

On May 29, 2002, the Board of Trustees approved an annual allocation of \$50,000 to continue Museum of Tolerance training and follow-up activities for District employees and trustees. Since 2000, the San Mateo County Community College District has sent groups of 20 employees to the Museum of Tolerance training in Los Angeles. The 16th group is scheduled to visit the Museum of Tolerance the weekend of March 2, 3 and 4, 2008.

The Museum of Tolerance is a leading provider of transformational workplace learning and leadership development. Set in experiential state of the art training facilities, programs bridge personal, local and global issues, challenging participants to redefine professional roles in an increasingly complex and changing world.



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

## **Budget Tables**

Page 25 – **SMCCCD Funds Chart**

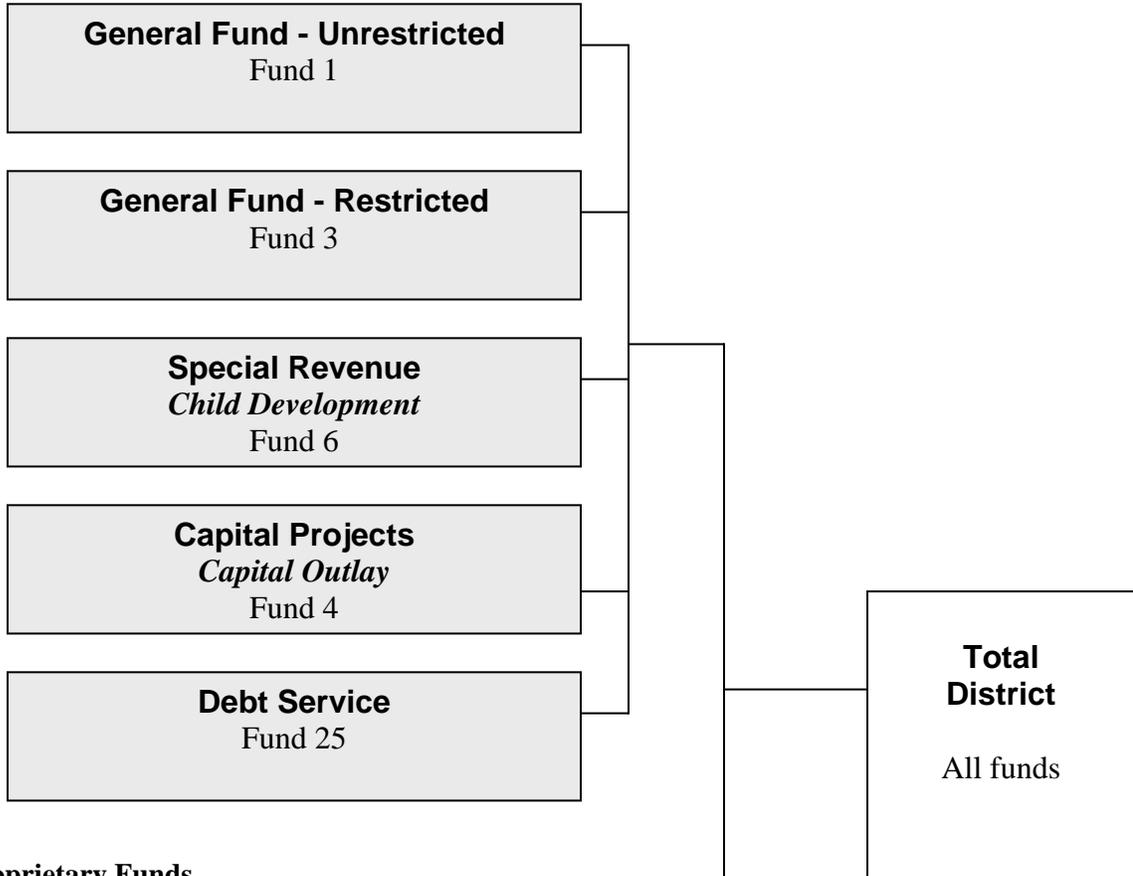
Page 26 – **2007-08 Adoption Budget**

Page 28 – **2007-08 Mid-Year Actuals**

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# San Mateo County Community College District Funds

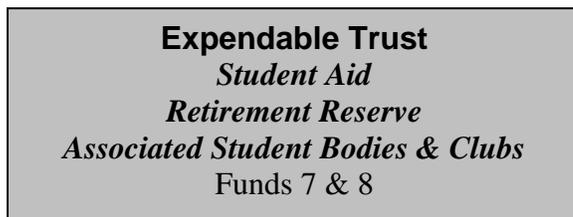
## Governmental Funds



## Proprietary Funds



## Fiduciary Funds



**San Mateo County Community College District  
2007-2008  
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	3,181,060	31,000	0	0
2	State Revenue	36,823,645	11,344,489	540,270	10,403,221	0
3	Local Revenue	75,728,962	8,743,441	200,000	18,894,472	21,450,000
4	<b>Total Revenue</b>	<b>112,552,607</b>	<b>23,268,989</b>	<b>771,270</b>	<b>29,297,693</b>	<b>21,450,000</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	49,310,529	4,231,803	176,208	0	0
7	Classified Salaries	24,521,491	8,195,200	477,441	3,400,000	0
8	Employee Benefits	23,627,427	3,043,007	264,233	884,000	0
9	Materials & Supplies	3,489,472	2,766,312	65,500	5,941,877	0
10	Operating Expenses	11,320,095	5,372,466	94,379	7,836,949	0
11	Capital Outlay	308,815	511,735	0	85,208,051	0
12	<b>Total Expenses</b>	<b>112,577,829</b>	<b>24,120,524</b>	<b>1,077,761</b>	<b>103,270,877</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	0	869,023	346,673	0	0
14	Other Sources	0	0	0	0	0
15	Transfers out	(3,192,306)	(138,368)	0	0	0
16	Contingency	(1,725,495)	0	0	0	0
17	Other Out Go	(1,000)	(879,120)	0	0	(28,149,707)
18	<b>Total Transfers/Other</b>	<b>(4,918,801)</b>	<b>(148,465)</b>	<b>346,673</b>	<b>0</b>	<b>(28,149,707)</b>

**Fund Balance**

19	Net Change in Fund Balance	(4,944,022)	(1,000,000)	40,182	(73,973,184)	(6,699,707)
20	Beginning Balance, 7/1/07	10,571,652	3,973,235	156,256	514,212,362	30,844,674
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/07</b>	<b>5,627,630</b>	<b>2,973,235</b>	<b>196,438</b>	<b>440,239,178</b>	<b>24,144,967</b>

**San Mateo County Community College District  
2007-08  
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	5,470,671	0	8,311,078	1	
0	0	0	512,839	0	62,522,333	2	
8,179,563	173,063	0	0	1,020,000	167,469,903	3	
<b>8,179,563</b>	<b>173,063</b>	<b>0</b>	<b>5,983,510</b>	<b>1,020,000</b>	<b>238,303,314</b>	<b>4</b>	
5,433,777	0	0	0	0	5,433,777	5	
0		0	0	0	48,138,747	6	
1,420,450	17,226	26,875	0	0	33,574,776	7	
339,638	4,337	8,772	0	0	26,285,375	8	
0	59,383	10,000	0	0	21,359,071	9	
787,385	94,500	700,000	0	0	33,808,765	10	
0	0	0	0	0	58,161,318	11	
<b>7,981,250</b>	<b>175,446</b>	<b>745,647</b>	<b>0</b>	<b>0</b>	<b>226,761,830</b>	<b>12</b>	
					0		
					0		
0	0	2,005,000	0	1,500,000	4,599,114	13	
0	0	0	0	0	0	14	
					0		
0	0	0	0	0	(2,926,115)	15	
0	0	0	0	0	23,276	16	
0	0	0	(5,983,510)	0	(16,838,705)	17	
<b>0</b>	<b>0</b>	<b>2,005,000</b>	<b>(5,983,510)</b>	<b>1,500,000</b>	<b>(15,142,428)</b>	<b>18</b>	
					0		
					0		
198,313	(2,383)	1,259,353	0	2,520,000	(3,600,944)	19	
5,831,207	629,374	5,025,079	128,421	30,115,703	273,508,630	20	
0	0	0	0	0	0	21	
<b>6,029,520</b>	<b>626,991</b>	<b>6,284,432</b>	<b>128,421</b>	<b>32,635,703</b>	<b>269,907,687</b>	<b>22</b>	

**San Mateo County Community College District  
2007-2008**

**Second Quarter Actuals - All Funds**



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

**Revenue**

1	Federal Revenue	0	1,159,243	6,316	0	0
2	State Revenue	17,759,245	4,251,821	220,140	429,693	24,161
3	Local Revenue	29,635,484	3,797,803	118,074	5,662,455	12,412,632
4	<b>Total Revenue</b>	<b>47,394,729</b>	<b>9,208,867</b>	<b>344,530</b>	<b>6,092,148</b>	<b>12,436,793</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	23,982,725	2,019,654	83,988	68,633	0
7	Classified Salaries	11,714,462	3,770,499	248,227	1,122,862	0
8	Employee Benefits	11,708,712	1,431,600	129,729	340,337	0
9	Materials & Supplies	1,206,387	711,991	29,974	1,055,506	0
10	Operating Expenses	4,475,668	2,036,300	56	2,743,415	0
11	Capital Outlay	50,957	83,386	0	9,598,666	0
12	<b>Total Expenses</b>	<b>53,138,911</b>	<b>10,053,430</b>	<b>491,974</b>	<b>14,929,419</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	\$0	165,124	0	0	0
14	Other Sources	4,149	0	0	200,000	0
15	Transfers out	(1,500,000)	(222,205)	0	0	0
16	Contingency	(0)	0	0	0	0
17	Other Out Go	0	(388,671)	0	0	(19,105,684)
18	<b>Total Transfers/Other</b>	<b>(1,495,851)</b>	<b>(445,752)</b>	<b>0</b>	<b>200,000</b>	<b>(19,105,684)</b>

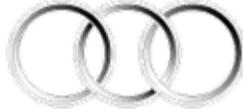
**Fund Balance**

19	Net Change in Fund Balance	(7,240,032)	(1,290,315)	(147,444)	(8,637,271)	(6,668,891)
20	Beginning Balance, 7/1/06	10,571,652	3,973,235	156,256	213,940,712	30,844,674
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/07</b>	<b>3,331,620</b>	<b>2,682,920</b>	<b>8,812</b>	<b>205,303,441</b>	<b>24,175,783</b>

**San Mateo County Community College District  
2007-08  
Second Quarter Actuals - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	2,677,551	0	6,278,184	1	
0	0	0	280,433	0	65,586,652	2	
4,183,006	102,502	0	313,341	353,623	267,701,509	3	
<b>4,183,006</b>	<b>102,502</b>	<b>0</b>	<b>3,271,325</b>	<b>353,623</b>	<b>339,566,345</b>	4	
2,817,985	0	0	0	0	2,817,985	5	
0	0	10,602	0	0	45,181,901	6	
672,003	9,649	46,014	0	0	28,960,722	7	
192,917	2,205	7,989	0	0	23,275,957	8	
15,556	0	0	0	0	7,598,919	9	
374,877	95,340	150,208	0	3,031	20,593,994	10	
0	0	0	0	0	82,582,159	11	
<b>4,073,338</b>	<b>107,194</b>	<b>214,813</b>	<b>0</b>	<b>3,031</b>	<b>211,011,638</b>	12	
0	0	980,278	57,692	1,500,000	55,050,975	13	
0	0	0	0	0	5,060,724	14	
0	0	0	0	0	0		
0	0	0	0	0	(56,927,553)	15	
0	0	0	0	0	0	16	
0	0	0	(3,039,833)	0	(46,477,517)	17	
<b>0</b>	<b>0</b>	<b>980,278</b>	<b>(2,982,141)</b>	<b>1,500,000</b>	<b>(43,293,372)</b>	18	
109,668	(4,692)	765,465	289,184	1,850,592	85,261,335	19	
5,831,207	629,374	5,025,079	128,421	30,115,703	191,257,513	20	
0	0	0	0	0	0	21	
<b>5,940,875</b>	<b>624,682</b>	<b>5,790,544</b>	<b>417,605</b>	<b>31,966,295</b>	<b>276,518,848</b>	22	

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Cañada College***



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-2008 Adoption Budget	2007-2008 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,466,641	1,502,439	1,276,207	1,529,445	1,530,205	1,203,012	79%	3
<b>4 Total Revenue</b>	<b>\$1,466,641</b>	<b>\$1,502,439</b>	<b>\$1,276,207</b>	<b>\$1,529,445</b>	<b>\$1,530,205</b>	<b>\$1,203,012</b>	<b>79%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$3,613,476	\$4,012,828	\$4,309,996	\$8,990,168	\$9,536,740	\$4,971,006	52%	5
6 Classified Salaries	1,077,073	1,191,860	1,489,629	3,248,075	3,305,425	1,588,036	48%	6
7 Employee Benefits	1,007,719	1,135,023	1,261,186	2,820,138	2,826,456	1,417,622	50%	7
8 Materials & Supplies	86,572	82,522	100,603	239,109	239,316	106,384	44%	8
9 Operating Expenses	233,315	232,127	238,420	337,967	378,593	255,551	68%	9
10 Capital Outlay	19,977	536	0	20,335	20,335	20,335	100%	10
<b>11 Total Expenses</b>	<b>\$6,038,133</b>	<b>\$6,654,897</b>	<b>\$7,399,834</b>	<b>\$15,655,792</b>	<b>\$16,306,865</b>	<b>\$8,358,934</b>	<b>51%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	1,962	20	0	0	0	0	0%	13
14 Transfers out	0	0	0	(10,564)	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(351)	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$1,611</b>	<b>\$20</b>	<b>\$0</b>	<b>(\$10,564)</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$4,569,881)	(\$5,152,438)	(\$6,123,627)	(\$14,136,911)	(\$14,776,660)	(\$7,155,922)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$4,569,881)</b>	<b>(\$5,152,438)</b>	<b>(\$6,123,627)</b>	<b>(\$14,136,911)</b>	<b>(\$14,776,660)</b>	<b>(\$7,155,922)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - College of San Mateo***



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-2008 Adoption Budget	2007-2008 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$24	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,865,885	3,853,327	3,416,342	3,429,833	3,431,118	3,062,043	89%	3
<b>4 Total Revenue</b>	<b>\$3,865,885</b>	<b>\$3,853,327</b>	<b>\$3,416,366</b>	<b>\$3,429,833</b>	<b>\$3,431,118</b>	<b>\$3,062,043</b>	<b>89%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$8,771,100	\$9,196,110	\$10,333,687	\$20,392,536	\$20,568,532	\$10,892,931	53%	5
6 Classified Salaries	2,437,533	2,476,894	2,856,946	\$6,163,473	\$6,275,168	2,996,085	48%	6
7 Employee Benefits	2,407,700	2,601,056	2,839,374	\$5,855,124	\$5,876,528	3,008,932	51%	7
8 Materials & Supplies	132,381	166,489	167,995	\$461,249	\$458,988	190,635	42%	8
9 Operating Expenses	466,197	530,304	425,921	\$940,928	\$1,552,410	632,186	41%	9
10 Capital Outlay	25,418	10,104	11,426	\$10,899	\$10,899	0	0%	10
<b>11 Total Expenses</b>	<b>\$14,240,329</b>	<b>\$14,980,957</b>	<b>\$16,635,349</b>	<b>\$33,824,209</b>	<b>\$34,742,525</b>	<b>\$17,720,769</b>	<b>51%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$5,571	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	497	48,432	4,302	0	0	0	0%	13
14 Transfers out	0	0	0	(330,171)	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(1,000)	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$497</b>	<b>\$54,003</b>	<b>\$4,302</b>	<b>(\$331,171)</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$10,373,947)	(\$11,073,627)	(\$13,214,681)	(\$30,725,547)	(\$31,311,407)	(\$14,658,726)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$10,373,947)</b>	<b>(\$11,073,627)</b>	<b>(\$13,214,681)</b>	<b>(\$30,725,547)</b>	<b>(\$31,311,407)</b>	<b>(\$14,658,726)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Unrestricted General Fund (Fund 1) - Skyline College**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-2008 Adoption Budget	2007-2008 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	2,738,986	2,726,873	2,499,473	2,467,364	2,474,060	2,324,999	94%	3
4 <b>Total Revenue</b>	<b>\$2,738,986</b>	<b>\$2,726,873</b>	<b>\$2,499,473</b>	<b>\$2,467,364</b>	<b>\$2,474,060</b>	<b>\$2,324,999</b>	<b>94%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$6,317,221	\$6,816,622	\$7,351,605	\$14,905,200	\$14,988,766	\$7,959,620	53%	5
6 Classified Salaries	1,807,178	1,885,177	2,204,116	4,680,039	4,741,641	2,267,351	48%	6
7 Employee Benefits	1,738,958	1,913,461	2,027,078	4,251,619	4,260,904	2,151,004	50%	7
8 Materials & Supplies	186,618	173,881	199,172	396,333	396,288	231,772	58%	8
9 Operating Expenses	333,868	377,290	438,279	591,556	867,215	377,174	43%	9
10 Capital Outlay	90,261	2,109	32,914	84,058	79,420	16,468	21%	10
11 <b>Total Expenses</b>	<b>\$10,474,104</b>	<b>\$11,168,539</b>	<b>\$12,253,164</b>	<b>\$24,908,805</b>	<b>\$25,334,234</b>	<b>\$13,003,389</b>	<b>51%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	927	0	0	0	0%	13
14 Transfers out	0	(6,000)	0	(166,237)	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>(\$6,000)</b>	<b>\$927</b>	<b>(\$166,237)</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$7,735,117)	(\$8,447,665)	(\$9,752,764)	(\$22,607,678)	(\$22,860,174)	(\$10,678,390)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$7,735,117)</b>	<b>(\$8,447,665)</b>	<b>(\$9,752,764)</b>	<b>(\$22,607,678)</b>	<b>(\$22,860,174)</b>	<b>(\$10,678,390)</b>		21

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - District Office***

	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-2008 Adoption Budget	2007-2008 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	8,530	0	0	0	2,524	0%	2
3 Local Revenue	54,737	58,557	(357,419)	0	0	(5,353)	0%	3
<b>4 Total Revenue</b>	<b>\$54,737</b>	<b>\$67,087</b>	<b>(\$357,419)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,829)</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$158,295	\$168,942	\$124,765	\$272,912	\$334,040	\$146,914	44%	5
6 Classified Salaries	3,729,809	3,977,495	4,033,189	9,815,247	9,857,507	4,734,921	48%	6
7 Employee Benefits	1,284,460	1,402,193	1,364,051	3,474,794	3,483,061	1,675,252	48%	7
8 Materials & Supplies	254,060	364,632	550,509	568,622	658,588	620,723	94%	8
9 Operating Expenses	439,783	370,478	348,047	1,188,045	1,394,423	502,915	36%	9
10 Capital Outlay	101,558	64,474	59,790	75,343	116,592	5,896	5%	10
<b>11 Total Expenses</b>	<b>\$5,967,966</b>	<b>\$6,348,214</b>	<b>\$6,480,351</b>	<b>\$15,394,963</b>	<b>\$15,844,211</b>	<b>\$7,686,621</b>	<b>49%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	3,100	0	0	0	81	0	0%	13
14 Transfers out	0	0	0	(196,472)	(196,472)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(6,341)	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$3,100</b>	<b>\$0</b>	<b>(\$6,341)</b>	<b>(\$196,472)</b>	<b>(\$196,391)</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$5,910,129)	(\$6,281,127)	(\$6,844,111)	(\$15,591,435)	(\$16,040,602)	(\$7,689,450)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$5,910,129)</b>	<b>(\$6,281,127)</b>	<b>(\$6,844,111)</b>	<b>(\$15,591,435)</b>	<b>(\$16,040,602)</b>	<b>(\$7,689,450)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-2008 Adoption Budget	2007-2008 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	3,245,332	11,568,360	19,233,394	36,823,645	36,823,645	17,756,721	48%	2
3 Local Revenue	37,459,094	21,003,584	24,292,910	68,302,320	68,370,020	23,050,783	34%	3
<b>4 Total Revenue</b>	<b>\$40,704,426</b>	<b>\$32,571,944</b>	<b>\$43,526,304</b>	<b>\$105,125,965</b>	<b>\$105,193,665</b>	<b>\$40,807,504</b>	<b>39%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$27,023	\$89,657	\$68,412	\$4,749,713	\$3,924,189	\$12,254	0%	5
6 Classified Salaries	77,962	234,968	248,911	614,657	294,358	128,069	44%	6
7 Employee Benefits	3,178,549	3,071,410	3,101,631	7,225,752	7,188,549	3,455,902	48%	7
8 Materials & Supplies	14,939	12,871	26,332	1,824,159	1,028,164	56,873	6%	8
9 Operating Expenses	2,379,443	2,189,989	2,368,955	8,261,599	8,507,880	2,707,842	32%	9
10 Capital Outlay	9,120	15,299	26,721	118,180	125,017	8,258	7%	10
<b>11 Total Expenses</b>	<b>\$5,687,036</b>	<b>\$5,614,194</b>	<b>\$5,840,962</b>	<b>\$22,794,060</b>	<b>\$21,068,157</b>	<b>\$6,369,198</b>	<b>30%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$45,000	\$0	\$0	\$0	0%	12
13 Other Sources	0	1,780	6,324	0	4,172	4,149	99%	13
14 Transfers out	(1,866,697)	0	(1,940,967)	(2,488,862)	(2,488,862)	(1,500,000)	60%	14
15 Contingency	0	0	0	(1,725,495)	(1,725,495)	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,866,697)</b>	<b>\$1,780</b>	<b>(\$1,889,643)</b>	<b>(\$4,214,357)</b>	<b>(\$4,210,185)</b>	<b>(\$1,495,851)</b>	<b>36%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$33,150,693	\$26,959,530	\$35,795,699	\$78,117,548	\$79,915,323	\$32,942,455		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$33,150,693</b>	<b>\$26,959,530</b>	<b>\$35,795,699</b>	<b>\$78,117,548</b>	<b>\$79,915,323</b>	<b>\$32,942,455</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Total District***



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-2008 Adoption Budget	2007-2008 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$24	\$0	\$0	\$0	0%	1
2 State Revenue	3,245,332	11,576,890	19,233,394	36,823,645	36,823,645	17,759,245	48%	2
3 Local Revenue	45,585,343	29,144,780	31,127,513	75,728,962	75,805,403	29,635,484	39%	3
<b>4 Total Revenue</b>	<b>\$48,830,675</b>	<b>\$40,721,670</b>	<b>\$50,360,931</b>	<b>\$112,552,607</b>	<b>\$112,629,048</b>	<b>\$47,394,729</b>	<b>42%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$18,887,116	\$20,284,159	\$22,188,465	\$49,310,529	\$49,352,267	\$23,982,725	49%	5
6 Classified Salaries	9,129,555	9,766,394	10,832,791	\$24,521,491	\$24,474,099	11,714,462	48%	6
7 Employee Benefits	9,617,387	10,123,143	10,593,320	\$23,627,427	\$23,635,498	11,708,712	50%	7
8 Materials & Supplies	674,571	800,394	1,044,611	\$3,489,472	\$2,781,344	1,206,387	43%	8
9 Operating Expenses	3,852,606	3,700,189	3,819,622	\$11,320,095	\$12,700,521	4,475,668	35%	9
10 Capital Outlay	246,333	92,522	130,851	\$308,815	\$352,263	50,957	14%	10
<b>11 Total Expenses</b>	<b>\$42,407,568</b>	<b>\$44,766,800</b>	<b>\$48,609,660</b>	<b>\$112,577,829</b>	<b>\$113,295,992</b>	<b>\$53,138,911</b>	<b>47%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$5,571	\$45,000	\$0	\$0	\$0	0%	12
13 Other Sources	5,560	50,232	11,553	0	4,253	4,149	98%	13
14 Transfers out	(1,866,697)	(6,000)	(1,940,967)	(3,192,306)	(2,685,334)	(1,500,000)	56%	14
15 Contingency	0	0	0	(1,725,495)	(1,725,495)	0	0%	15
16 Other Out Go	(351)	0	(6,341)	(1,000)	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,861,488)</b>	<b>\$49,803</b>	<b>(\$1,890,755)</b>	<b>(\$4,918,801)</b>	<b>(\$4,406,576)</b>	<b>(\$1,495,851)</b>	<b>34%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$4,561,619	(\$3,995,327)	(\$139,484)	(\$4,944,023)	(\$5,073,520)	(\$7,240,033)		18
19 Beginning Balance, July 1	9,947,691	9,927,385	9,879,705	10,571,652	10,571,652	10,571,652		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$14,509,310</b>	<b>\$5,932,058</b>	<b>\$9,740,221</b>	<b>\$5,627,630</b>	<b>\$5,498,133</b>	<b>\$3,331,619</b>		<b>21</b>

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Internal Service Fund (Fund 2)

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

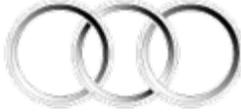
*An amount is transferred into this fund each year from the Unrestricted General Fund in anticipation of estimated losses. This is a reserve for current and future losses; it may or may not be depleted during the year.*

**San Mateo County Community College District  
2007-2008 Mid-Year Budget**

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



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,729	1,258	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$3,729</b>	<b>\$1,258</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$10,602	0%	5
6 Classified Salaries	0	0	19,407	26,875	26,875	46,014	171%	6
7 Employee Benefits	0	0	5,898	8,772	8,772	7,989	91%	7
8 Materials & Supplies	0	0	0	10,000	10,000	0	0%	8
9 Operating Expenses	11,854	2,179	301,222	700,000	700,000	150,208	21%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$11,854</b>	<b>\$2,179</b>	<b>\$326,527</b>	<b>\$745,647</b>	<b>\$745,647</b>	<b>\$214,813</b>	<b>29%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$60,000	\$0	\$332,000	\$2,005,000	\$2,005,000	\$980,278	49%	12
13 Other Sources	0	0	876,371	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$1,208,371</b>	<b>\$2,005,000</b>	<b>\$2,005,000</b>	<b>\$980,278</b>	<b>49%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$51,875	(\$920)	\$881,844	\$1,259,353	\$1,259,353	\$765,465		18
19 Beginning Balance, July 1	488,061	528,892	3,321,927	5,025,079	5,025,079	5,025,079		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$539,936</b>	<b>\$527,972</b>	<b>\$4,203,771</b>	<b>\$6,284,432</b>	<b>\$6,284,432</b>	<b>\$5,790,544</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Debt Service Fund (Fund 25)**

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

*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**  
**2007-2008 Mid-Year Budget**  
**Internal Service - Debt Service Fund (Fund 25) - Total District**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	61	0	0	0	0	24,161	0%	2
3 Local Revenue	3,215,977	43,219	25,304,699	21,450,000	21,450,000	12,412,632	58%	3
<b>4 Total Revenue</b>	<b>\$3,216,038</b>	<b>\$43,219</b>	<b>\$25,304,699</b>	<b>\$21,450,000</b>	<b>\$21,450,000</b>	<b>\$12,436,793</b>	<b>58%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	400	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$258,641	0	0	\$0	\$0	\$0	0%	12
13 Other Sources	72,947	\$105,891	\$0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(515,790)	(481,338)	(5,101,657)	(28,149,707)	(28,149,707)	(19,105,684)	68%	16
<b>17 Total Transfers/Other</b>	<b>(\$184,202)</b>	<b>(\$375,447)</b>	<b>(\$5,101,657)</b>	<b>(\$28,149,707)</b>	<b>(\$28,149,707)</b>	<b>(\$19,105,684)</b>	<b>68%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$3,031,836	(\$332,228)	\$20,202,642	(\$6,699,707)	(\$6,699,707)	(\$6,668,891)		18
19 Beginning Balance, July 1	8,895,199	10,019,899	5,669,094	30,844,674	30,844,674	30,844,674		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$11,927,035</b>	<b>\$9,687,671</b>	<b>\$25,871,736</b>	<b>\$24,144,967</b>	<b>\$24,144,967</b>	<b>\$24,175,783</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

*A complete list of these specially funded programs showing project budgets which may not coincide with the fiscal year budget are detailed on the following pages.*

San Mateo County Community College District

**2007-08 FUND 3 BUDGET REVENUE ADJUSTMENTS - 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>
30038	Child Dev Consortium - Yosemite CCD	Federal		12,500	10,000		22,500
30078	BARTPC Peralta CCD	Federal	13,333	13,333	13,334		40,000
31002	Disabled Students Prog & Services	State	17,807	55,706	56,098		129,612
31003	Extended Opportunity Prog & Services	State	47,742	50,069	31,798		129,609
31004	EOP&S/Coop Agencies Resources for Ed	State	9,881	(83)	(127)		9,671
31009	Matriculation	State	26,541	36,763	27,599		90,904
31012	Foster Care Education Program	State		(4,904)			(4,904)
31028	Inst Equip & Sch Maint Block Grant	State	161,744	78,276	125,136		365,156
31043	Transfer and Articulation	State	5,000	5,000	5,000		15,000
31086	Inst Equip Block Grant-on-going	State				(224,858)	(224,858)
31090	Basic Skills Reappropriation 06-07	State	173,100	171,863	220,720	(565,683)	-
31099	Basic Skills 07-08	State	100,000	172,842	251,161	(520,664)	3,339
31101	Econ Dev Incumbent Worker - Solar Energy	State			(89,637)		(89,637)
32015	SM Co JPA/Genentech Science	Local		4,000			4,000
35001	Miscellaneous Donations	Local	6,041	2,125	8,071	5,512	21,750
35020	Donations - Athletics - Women's Soccer	Local		3,660			3,660
35048	SMCCC Fdtn Donations	Local		13,880			13,880
38001	Corp/Continuing Ed Indirect	Local	111			11,276	11,387
38165	SMC HSA Ind Liv Prog C&CE	Local	169,919				169,919
38163	Terra Firma Diversion Contract Ed	Local	6,745				6,745
<b>Total 2007-2008 Fund 3 Budget Revenue Adjustments</b>			<b>737,965</b>	<b>615,030</b>	<b>659,153</b>	<b>(1,294,416)</b>	<b>717,732</b>

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Cañada College**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$401,425	\$667,117	\$383,401	\$1,014,314	\$1,040,147	\$420,241	40%	1
2 State Revenue	798,894	928,026	994,022	2,539,743	3,107,400	1,140,872	37%	2
3 Local Revenue	623,720	551,444	483,922	933,090	954,630	510,527	53%	3
4 <b>Total Revenue</b>	<b>\$1,824,039</b>	<b>\$2,146,587</b>	<b>\$1,861,345</b>	<b>\$4,487,147</b>	<b>\$5,102,178</b>	<b>\$2,071,640</b>	<b>41%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$478,417	\$493,874	\$492,838	\$1,177,467	\$1,251,391	\$578,674	46%	5
6 Classified Salaries	640,300	632,304	557,048	1,311,137	1,313,952	646,586	49%	6
7 Employee Benefits	241,320	254,896	215,008	479,364	482,498	253,237	52%	7
8 Materials & Supplies	65,053	250,678	186,827	442,682	475,605	125,967	26%	8
9 Operating Expenses	144,464	178,793	117,668	459,330	912,280	134,981	15%	9
10 Capital Outlay	179,442	48,646	10,876	248,910	280,313	20,335	7%	10
11 <b>Total Expenses</b>	<b>\$1,748,996</b>	<b>\$1,859,190</b>	<b>\$1,580,266</b>	<b>\$4,118,891</b>	<b>\$4,716,039</b>	<b>\$1,759,780</b>	<b>37%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$110,254	\$110,254	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(6,671)	(9,065)	(36,164)	0	(8,892)	(8,892)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(147,696)	(173,579)	(137,593)	(347,299)	(356,289)	(190,884)	54%	16
17 <b>Total Transfers/Other</b>	<b>(\$154,367)</b>	<b>(\$182,644)</b>	<b>(\$173,756)</b>	<b>(\$237,044)</b>	<b>(\$254,926)</b>	<b>(\$199,776)</b>	<b>78%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$79,325)	\$104,753	\$107,323	\$131,212	\$131,212	\$112,084		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$79,325)</b>	<b>\$104,753</b>	<b>\$107,323</b>	<b>\$131,212</b>	<b>\$131,212</b>	<b>\$112,084</b>		21

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
***Restricted General Fund (Fund 3) - College of San Mateo***



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	(\$169,723)	\$355,195	\$409,837	\$872,836	\$886,169	\$285,042	32%	1
2 State Revenue	745,607	1,318,714	1,431,771	4,232,247	4,774,063	1,741,004	36%	2
3 Local Revenue	2,856,604	2,634,199	2,698,020	6,481,781	6,664,486	2,495,503	37%	3
<b>4 Total Revenue</b>	<b>\$3,432,488</b>	<b>\$4,308,109</b>	<b>\$4,539,628</b>	<b>\$11,586,864</b>	<b>\$12,324,718</b>	<b>\$4,521,550</b>	<b>37%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$507,638	\$524,143	\$558,446	\$1,624,791	\$1,641,143	\$709,366	43%	5
6 Classified Salaries	1,551,796	1,698,146	1,862,031	4,113,020	4,152,377	1,914,859	46%	6
7 Employee Benefits	566,012	609,670	637,100	1,388,757	1,398,012	692,920	50%	7
8 Materials & Supplies	319,622	357,978	484,551	1,503,139	1,673,427	482,670	29%	8
9 Operating Expenses	1,558,873	1,430,743	1,693,649	3,698,312	4,117,287	1,683,767	41%	9
10 Capital Outlay	123,873	3,076	222,514	102,494	146,538	61,676	42%	10
<b>11 Total Expenses</b>	<b>\$4,627,815</b>	<b>\$4,623,756</b>	<b>\$5,458,291</b>	<b>\$12,430,512</b>	<b>\$13,128,784</b>	<b>\$5,545,258</b>	<b>42%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$419,785	\$419,895	\$151,589	36%	12
13 Other Sources	11,100	0	0	0	0	0	0%	13
14 Transfers out	0	(2,001)	(22,100)	(45,497)	(76,167)	(189,671)	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(67,586)	(88,793)	(83,402)	(265,036)	(274,057)	(92,991)	34%	16
<b>17 Total Transfers/Other</b>	<b>(\$56,486)</b>	<b>(\$90,795)</b>	<b>(\$105,502)</b>	<b>\$109,252</b>	<b>\$69,671</b>	<b>(\$131,073)</b>	<b>-188%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$1,251,813)	(\$406,442)	(\$1,024,165)	(\$734,395)	(\$734,394)	(\$1,154,781)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$1,251,813)</b>	<b>(\$406,442)</b>	<b>(\$1,024,165)</b>	<b>(\$734,395)</b>	<b>(\$734,394)</b>	<b>(\$1,154,781)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Skyline College**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$150,688	\$542,780	\$577,968	\$1,285,066	\$1,308,400	\$453,960	35%	1
2 State Revenue	566,257	1,118,873	1,141,739	4,373,924	5,007,598	1,330,041	27%	2
3 Local Revenue	632,385	541,388	597,150	956,896	959,042	611,467	64%	3
<b>4 Total Revenue</b>	<b>\$1,349,330</b>	<b>\$2,203,041</b>	<b>\$2,316,857</b>	<b>\$6,615,886</b>	<b>\$7,275,039</b>	<b>\$2,395,468</b>	<b>33%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$522,368	\$584,313	\$642,843	\$1,403,680	\$1,439,110	\$718,617	50%	5
6 Classified Salaries	740,453	824,925	824,760	2,208,389	2,251,557	905,238	40%	6
7 Employee Benefits	311,153	342,808	346,709	985,582	985,022	381,285	39%	7
8 Materials & Supplies	52,623	123,523	89,932	634,421	630,628	69,190	11%	8
9 Operating Expenses	71,756	156,560	161,869	1,021,166	1,439,959	143,409	10%	9
10 Capital Outlay	50,001	16,265	9,563	156,751	271,402	1,374	1%	10
<b>11 Total Expenses</b>	<b>\$1,748,353</b>	<b>\$2,048,393</b>	<b>\$2,075,675</b>	<b>\$6,409,989</b>	<b>\$7,017,678</b>	<b>\$2,219,114</b>	<b>32%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$338,984	\$338,984	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(3,135)	0	(15,792)	(92,872)	(123,360)	(23,642)	19%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(113,533)	(86,185)	(92,626)	(266,786)	(287,761)	(104,795)	36%	16
<b>17 Total Transfers/Other</b>	<b>(\$116,668)</b>	<b>(\$86,185)</b>	<b>(\$108,418)</b>	<b>(\$20,673)</b>	<b>(\$72,137)</b>	<b>(\$128,437)</b>	<b>178%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$515,691)	\$68,463	\$132,764	\$185,224	\$185,224	\$47,917		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$515,691)</b>	<b>\$68,463</b>	<b>\$132,764</b>	<b>\$185,224</b>	<b>\$185,224</b>	<b>\$47,917</b>		<b>21</b>

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

**San Mateo County Community College District  
2007-2008 Mid-Year Report  
Restricted General Fund (Fund 3) - District Office**

	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$310,400	\$0	\$5,674	\$8,844	\$8,844	\$0	0%	1
2 State Revenue	2,888,241	39,702	52,526	198,574	(1,112,631)	39,904	-4%	2
3 Local Revenue	1,432,418	115,765	169,390	371,673	382,950	180,306	47%	3
4 <b>Total Revenue</b>	<b>\$4,631,059</b>	<b>\$155,467</b>	<b>\$227,591</b>	<b>\$579,092</b>	<b>(\$720,837)</b>	<b>\$220,210</b>	<b>-31%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$1,073	\$12,555	\$25,866	\$25,866	\$12,997	50%	5
6 Classified Salaries	211,541	220,501	234,863	562,654	562,654	303,816	54%	6
7 Employee Benefits	71,482	78,302	79,314	189,304	189,304	104,158	55%	7
8 Materials & Supplies	16,926	60,817	38,104	186,071	187,776	34,164	18%	8
9 Operating Expenses	113,848	56,913	124,378	193,658	(877,606)	74,143	-8%	9
10 Capital Outlay	490,839	0	0	3,580	(221,278)	0	0%	10
11 <b>Total Expenses</b>	<b>\$904,636</b>	<b>\$417,607</b>	<b>\$489,215</b>	<b>\$1,161,133</b>	<b>(\$133,283)</b>	<b>\$529,279</b>	<b>-397%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	9,806	11,066	9,898	\$0	\$5,512	13,535	0%	12
13 Other Sources	\$15,773	\$0	\$0	0	0	\$0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$25,579</b>	<b>\$11,066</b>	<b>\$9,898</b>	<b>\$0</b>	<b>\$5,512</b>	<b>\$13,535</b>	<b>246%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$3,752,001	(\$251,073)	(\$251,726)	(\$582,041)	(\$582,041)	(\$295,534)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$3,752,001</b>	<b>(\$251,073)</b>	<b>(\$251,726)</b>	<b>(\$582,041)</b>	<b>(\$582,041)</b>	<b>(\$295,534)</b>		21

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

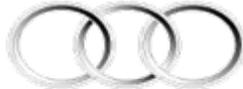
**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Total District**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$692,790	\$1,565,093	\$1,376,881	\$3,181,060	\$3,243,560	\$1,159,243	36%	1
2 State Revenue	4,998,999	3,405,316	3,620,058	11,344,489	11,776,430	4,251,821	36%	2
3 Local Revenue	5,545,126	3,842,796	3,948,482	8,743,441	8,961,108	3,797,803	42%	3
<b>4 Total Revenue</b>	<b>\$11,236,915</b>	<b>\$8,813,205</b>	<b>\$8,945,420</b>	<b>\$23,268,989</b>	<b>\$23,981,098</b>	<b>\$9,208,868</b>	<b>38%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$1,508,423	\$1,603,403	\$1,706,682	\$4,231,803	\$4,357,510	\$2,019,654	46%	5
6 Classified Salaries	3,144,090	3,375,875	3,478,702	8,195,200	8,280,539	3,770,499	46%	6
7 Employee Benefits	1,189,967	1,285,676	1,278,131	3,043,007	3,054,836	1,431,600	47%	7
8 Materials & Supplies	454,224	792,995	799,415	2,766,312	2,967,437	711,991	24%	8
9 Operating Expenses	1,888,941	1,823,009	2,097,564	5,372,466	5,591,921	2,036,300	36%	9
10 Capital Outlay	844,155	67,987	242,953	511,735	476,974	83,386	17%	10
<b>11 Total Expenses</b>	<b>\$9,029,800</b>	<b>\$8,948,946</b>	<b>\$9,603,446</b>	<b>\$24,120,524</b>	<b>\$24,729,218</b>	<b>\$10,053,430</b>	<b>41%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$9,806	\$11,066	\$9,898	\$869,023	\$874,646	\$165,124	19%	12
13 Other Sources	26,873	0	0	0	0	0	0%	13
14 Transfers out	(9,806)	(11,066)	(74,056)	(138,368)	(208,419)	(222,205)	107%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(328,815)	(348,557)	(313,621)	(879,120)	(918,107)	(388,671)	42%	16
<b>17 Total Transfers/Other</b>	<b>(\$301,942)</b>	<b>(\$348,557)</b>	<b>(\$377,779)</b>	<b>(\$148,465)</b>	<b>(\$251,880)</b>	<b>(\$445,752)</b>	<b>177%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$1,905,173	(\$484,298)	(\$1,035,805)	(\$1,000,000)	(\$999,999)	(\$1,290,314)		18
19 Beginning Balance, July 1	599,466	(32,392)	2,016,772	3,973,235	3,973,235	3,973,235		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$2,504,639</b>	<b>(\$516,690)</b>	<b>\$980,967</b>	<b>\$2,973,235</b>	<b>\$2,973,236</b>	<b>\$2,682,921</b>		<b>21</b>

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Capital Projects Fund (Fund 4)

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

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

**2007-08 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2007**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2007-08 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CAÑADA	Library & Student Resource Ctr (Bldg 9)	41315	700,255.28	700,255.28	223,686.49	185,653.06	290,915.73
CAÑADA	CAN Bldgs 5/6 Academic Facilities Reconstruction	41317	0.00	57,000.00	19,152.49	0.00	37,847.51
CAÑADA	Science Lab Upgrade	44329	15,737.20	15,737.20	0.00	0.00	15,737.20
CAÑADA	Arts Project	44343	8,500.00	8,500.00	0.00	0.00	8,500.00
CAÑADA	CAN Bldg 13 Modernization	47301	2,968,471.78	2,968,471.78	0.00	0.00	2,968,471.78
CAÑADA	CAN Bldgs 16/18 Modernization	47302	5,378,000.48	5,378,000.48	513,179.15	1,341,618.49	3,523,202.84
CAÑADA	CAN Bldg 7 FMC	47303	1,556,793.44	1,569,559.77	109,052.80	400,027.15	1,060,479.82
CAÑADA	CAN Bldgs 5/6 Modernization	47304	6,197,689.06	6,197,689.06	(44,022.00)	731,498.51	5,510,212.55
CAÑADA	CAN Bldg 1 Modernization	47305	1,962,188.07	1,962,188.07	0.00	0.00	1,962,188.07
CAÑADA	CAN Bldg 8 Admin Renovation	47306	1,420,847.17	1,420,847.17	40,996.76	109,889.38	1,269,961.03
CAÑADA	CAN Valve Replacement Project	47307	0.00	67,076.00	0.00	0.00	67,076.00
CAÑADA	CAN Bldg 3 Modernization	47309	816,459.31	816,459.31	210,690.00	9,202.06	596,567.25
CAÑADA	CAN Gateways, Circulation & Parking	47312	9,437,426.16	9,437,426.16	402,711.17	271,958.90	8,762,756.09
CAÑADA	CAN Quad Water Feature	47313	66,259.69	66,259.69	53,460.65	387.00	12,412.04
CAÑADA	CAN Athletic Facilities Upgrade, Phase 2	47322	100,643.00	100,643.00	2,700.00	275.00	97,668.00
CAÑADA	Bookstore Project	48300	101,124.43	101,124.43	89,201.70	11,922.73	0.00
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	0.00	600,000.00	488,815.87	61,961.27	49,222.86
CAÑADA	CAN Bldg 3 Modernization	49301	0.00	3,566.92	0.00	3,566.92	0.00
CAÑADA	CAN Bldg 6	49302	6,180.81	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldg 9	49303	1,518,850.74	828,850.74	580,184.25	69,403.41	179,263.08
CAÑADA	CAN Space Programming	49304	50,743.51	39,318.64	8,000.66	19,402.10	11,915.88
CAÑADA	CAN Exterior Improvements	49305	9,972.16	9,972.16	0.00	0.00	9,972.16
CAÑADA	CAN Swing Space	49306	153,297.40	0.00	0.00	0.00	0.00
CAÑADA	CAN Utility Infrastructure Upgrade	49308	3,935.76	3,935.00	0.00	3,935.00	0.00
CAÑADA	CAN Bldg 13	49309	0.00	5,350.67	0.00	5,350.67	0.00
CAÑADA	CAN Fire/Life Safety	49311	1,542.35	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldg 2	49312	423,457.06	298,258.75	32,151.30	72,556.46	193,550.99
CAÑADA	CAN Bldg 22	49313	148,182.06	122,021.65	19,828.75	0.00	102,192.90
CAÑADA	CAN Wayfinding Signage	49315	7,991.94	5,770.00	0.00	0.00	0.00
CAÑADA	CAN Landscape Upgrades	49317	316,898.19	25,593.24	25,593.24	0.00	0.00
CAÑADA	CAN Bldgs 16/17/18	49320	654,373.76	3,824,521.71	146,206.87	3,655,800.77	22,514.07
CAÑADA	CAN Emerg. Bldg Repairs Allow.	49324	59,753.67	168,425.61	0.00	0.00	168,425.61
CAÑADA	CAN Access Controls	49326	133,942.64	25,512.98	93.00	25,419.98	0.00
CAÑADA	CAN Classroom Smart	49327	5,188.15	5,203.80	4,163.80	1,040.00	0.00
CAÑADA	CAN Construction Management	49328	101,821.60	101,821.61	39,182.00	62,639.61	0.00
CAÑADA	CAN Bldgs 20 and 21	49330	990.00	990.00	990.00	0.00	0.00
CAÑADA	CAN Bldsg 16/17 Modernization	49901	0.00	10,000,000.00	920,551.37	9,079,443.31	5.32
CSM	COP Investment	40001	250,000.00	0.00	0.00	0.00	0.00
CSM	CSM Bldg 10 Hazardous Materials	41413	3,328.20	3,328.20	0.00	0.00	3,328.20
CSM	CSM Bldg 10 Haz Subs	41414	30,767.81	5,930.00	5,930.00	0.00	0.00
CSM	CSM Bldgs 21-27 Demolition	41415	0.00	345,000.00	0.00	0.00	345,000.00
CSM	CSM Dental Hygiene Program	42402	25,000.00	25,000.00	0.00	0.00	25,000.00
CSM	Reroof Admin Bldg	43413	0.00	0.00	1,000.00	0.00	(1,000.00)
CSM	CSM Bldg 9 Exterior Waterproofing	43479	25,487.01	25,487.01	0.00	0.00	25,487.01
CSM	Reading for Success	44427	13,480.44	13,480.44	0.00	0.00	13,480.44
CSM	CSM Regional Public Safety Center	44433	60,332.36	60,332.36	0.00	0.00	60,332.36
CSM	Ergonomic office furniture (completion)	44435	78,504.57	78,504.57	2,018.65	0.00	76,485.92
CSM	Haz. Mat. clean-up/disposal	44438	1,300.94	14,733.98	2,979.72	1,633.83	10,120.43
CSM	Window blinds for Bldg. 1 & other depts.	44448	13,433.13	0.00	0.00	0.00	0.00
CSM	Facilities Projects Contingency Fund	44449	377,545.75	0.00	0.00	0.00	0.00
CSM	Technology Improvements	44452	43,925.08	43,925.08	0.00	0.00	43,925.08
CSM	Emergency Preparedness	44453	21,724.04	21,724.04	0.00	0.00	21,724.04
CSM	CSM CIP2 Design Build Project	47401	97,409,961.87	97,409,961.87	120,197.55	104,397.21	97,185,367.11
CSM	CSM Bldg 14 Facelift	47402	13,031,625.95	13,031,625.95	145,306.31	238,616.31	12,647,703.33
CSM	CSM Bldg 16 Modernization	47403	4,267,753.85	4,267,753.85	592,986.78	1,097,069.32	2,577,697.75
CSM	CSM Bldgs 2/3/4 Fine Arts Complex Modernization	47404	9,905,363.71	9,905,363.71	446,843.77	305,423.55	9,153,096.39
CSM	CSM Bldg 12 Modernization	47405	1,743,000.00	1,743,000.00	0.00	0.00	1,743,000.00
CSM	CSM CIP2 Programming/Space Planning	47406	200,000.00	200,000.00	0.00	0.00	200,000.00
CSM	CSM Coastside Shoreline Station T1	47407	1,000,000.00	1,000,000.00	114,964.15	24,520.43	860,515.42
CSM	CSM North Gateway	47408	14,584,639.33	14,584,639.33	0.00	0.00	14,584,639.33
CSM	CSM Bldg 8 Modernization	47409	16,662,138.40	16,662,138.40	0.00	10,325.85	16,651,812.55
CSM	CSM Bldg 19 Modernization	47410	15,763,388.47	15,763,388.47	0.00	0.00	15,763,388.47
CSM	CSM Bldg 9 Modernization	47411	45,000.00	45,000.00	0.00	0.00	45,000.00
CSM	CSM Athletic Facilities Upgrade, Phase 2	47422	2,350,334.95	2,350,334.95	1,721,970.62	344,490.59	283,873.74
CSM	Bookstore Project	48400	1,159,729.20	1,159,729.20	0.00	0.00	1,159,729.20
CSM	CSM Bldg 18	49401	17,593.23	4,943.93	4,943.93	0.00	0.00
CSM	CSM Bldg 33	49402	5,608.28	0.00	0.00	0.00	0.00
CSM	CSM Integrated Science Center	49403	767,937.86	510,295.86	75,074.68	396,013.16	39,208.02
CSM	CSM Regional Public Safety Ctr	49404	45,891.04	4,463.00	4,463.00	0.00	0.00
CSM	CSM Swing Space	49405	31,849.96	3,772.96	0.00	0.00	3,772.96
CSM	CSM Space Programming	49406	49,085.68	41,448.59	1,439.44	8,763.10	31,246.05
CSM	CSM Exterior Walkway Lighting	49407	1,252.94	1,252.94	0.00	0.00	1,252.94
CSM	CSM Bldgs 25-29	49408	398.00	0.00	0.00	0.00	0.00
CSM	KCSM Digital Project	49409	1,034,992.68	994,992.68	330,592.46	420,971.69	243,428.53

\* NOTE: All negative balances will be cleared with January 2008 journals.

**2007-08 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2007**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2007-08 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CSM	CSM Bldg 1/5/6	49410	4,238.89	6,712.57	2,534.28	919.88	3,258.41
CSM	CSM Bldg 34	49411	69,889.87	99,002.91	13,252.00	0.00	85,750.91
CSM	CSM Utility Infrastructure Upgrade	49413	82,605.59	126,535.39	78,845.06	0.00	47,690.33
CSM	CSM Bldg 8	49414	44,130.53	50,830.76	0.00	14,000.00	36,830.76
CSM	CSM Bldg 14	49415	13,399.13	13,563.51	13,563.51	0.00	0.00
CSM	CSM Bldg 19	49417	375,548.26	330,321.25	304,937.09	339.00	25,045.16
CSM	CSM Bldg 10/11/12	49420	0.00	8,249.00	8,249.00	0.00	0.00
CSM	CSM Bldg 9	49421	474,577.87	238,989.13	52,326.89	11,268.40	175,393.84
CSM	CSM Landscape Upgrades	49423	13,300.00	12,675.00	0.00	12,675.00	0.00
CSM	CSM Bldg 3	49426	7,080.02	13,534.19	1,667.55	6,113.00	5,753.64
CSM	CSM Bldg 16	49427	224,866.81	3,832.13	0.00	0.00	3,832.13
CSM	CSM Emergency Building Repairs	49429	107,714.36	60,280.35	12,481.00	881.36	46,917.99
CSM	CSM Bldgs 21-24	49433	4,837.00	4,837.00	0.00	0.00	4,837.00
CSM	CSM Classroom Technology	49438	568,458.91	150,844.13	101,192.89	49,651.24	0.00
CSM	CSM Access Controls	49440	1,148.44	0.00	0.00	0.00	0.00
CSM	CSM Construction Management	49441	154,625.80	154,625.88	59,504.00	95,121.88	0.00
DISTRICTWIDE	General Capital Projects	40000	11,789,026.24	11,200,158.87	0.00	0.00	11,200,158.87
DISTRICTWIDE	College Housing Project	40003	1,128,500.00	1,228,500.00	0.00	0.00	1,228,500.00
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009	56,293.86	56,293.86	24,012.86	0.00	32,281.00
DISTRICTWIDE	College Art	42003	11,205.00	11,205.00	2,239.00	0.00	8,966.00
DISTRICTWIDE	Redevelopment Program	43001	5,498,238.75	5,498,238.75	775.00	2,613.75	5,494,850.00
DISTRICTWIDE	Property Management Study	44001	2,188,051.19	2,188,051.19	0.00	7,481.50	2,180,569.69
DISTRICTWIDE	District Facilities Projects	44102	1,210,573.98	1,210,573.98	95,439.10	200,081.63	915,053.25
DISTRICTWIDE	District Office Improvements	44106	54,240.71	69,240.71	64,737.53	2,893.82	1,609.36
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2,586,044.36	2,586,044.36	18,861.76	15,990.00	2,551,192.60
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	11,488.20	11,488.20	0.00	0.00	11,488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	0.00	50.00	0.00	(50.00)
DISTRICTWIDE	Chem Hygiene Hazmat/Comm Plan	46213	17,518.89	17,518.89	17,533.89	0.00	(15.00)
DISTRICTWIDE	Bond Construction General	47000	24,412,243.77	33,773,899.68	0.00	0.00	33,773,899.68
DISTRICTWIDE	DW CIP2 Planning	47001	6,581,294.54	6,582,294.54	1,703,905.10	385,737.12	4,492,652.32
DISTRICTWIDE	DW Legal Services	47002	300,000.00	300,000.00	0.00	0.00	300,000.00
DISTRICTWIDE	DW Energy Efficiency Projects	47004	729,356.00	100,000.00	0.00	100,000.00	0.00
DISTRICTWIDE	DW FF&E Showroom	47005	146,566.30	146,566.30	155.00	15,825.00	130,586.30
DISTRICTWIDE	DW Safety and Security Cameras	47006	0.00	950,000.00	0.00	0.00	950,000.00
DISTRICTWIDE	DW Contingency	47007	0.00	629,356.00	0.00	0.00	629,356.00
DISTRICTWIDE	DW Small Projects	47008	169,030.49	364,704.33	282,375.83	14,780.00	67,548.50
DISTRICTWIDE	DW Infrastructure Projects	47009	6,476,322.07	6,409,246.07	51,915.64	541,782.05	5,815,548.38
DISTRICTWIDE	DW Halon Fire Suppression	47010	20,000.00	20,000.00	6,479.00	6,361.00	7,160.00
DISTRICTWIDE	C.O.P. Projects	48001	792,277.03	792,277.03	0.00	0.00	792,277.03
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	609,983.95	9,983.95	7,482.38	0.00	2,501.57
DISTRICTWIDE	DW Athletic Facilities	48101	160,045.87	160,045.87	138.00	0.00	159,907.87
DISTRICTWIDE	Bond Construction General	49000	10,486,381.57	861,001.35	3,600.00	6,000.00	851,401.35
DISTRICTWIDE	DW Energy Efficiency Projects	49001	783,139.61	794,282.54	58,084.67	0.00	736,197.87
DISTRICTWIDE	DW Signage	49003	0.39	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Program and Project Management	49004	943,442.10	941,098.99	350,425.37	573,244.03	17,429.59
DISTRICTWIDE	DW Existing Blueprint Conversion	49008	37,967.42	37,967.42	0.00	0.00	37,967.42
DISTRICTWIDE	DW Legal Services	49009	131,328.87	131,328.87	17,977.42	9,812.65	103,538.80
DISTRICTWIDE	DW Teledata Upgrade	49015	796,624.36	796,624.36	78,437.45	43,045.85	675,141.06
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	220,270.67	220,270.67	0.00	0.00	220,270.67
DISTRICTWIDE	DW CIP Contingency	49017	1,369,247.22	448,442.11	0.00	0.00	448,442.11
SKYLINE	Allied Health (Bldg 7)	41221	9,476,000.00	9,476,000.00	2,399,586.03	6,032,066.73	1,044,347.24
SKYLINE	SKY Facilities Maintenance Center	41222	0.00	4,547,000.00	0.00	0.00	4,547,000.00
SKYLINE	SKY Bldg 7 Haz Subs	41223	80,885.00	105,722.81	0.00	0.00	105,722.81
SKYLINE	Pacific Heights Project	42202	27,124,670.95	27,124,670.95	4,500.00	10,000.00	27,110,170.95
SKYLINE	SKY B3, Phase 2	42204	0.00	100,000.00	0.00	0.00	100,000.00
SKYLINE	Avon Damages Repair	44241	65,100.04	65,100.04	0.00	0.00	65,100.04
SKYLINE	SKY Bldg 5 CITD Office Repairs	46214	6,815.55	6,815.55	5,833.61	1,660.86	(678.92)
SKYLINE	SKY Bldg 3 Modernization	47201	277,530.66	285,004.73	198,378.53	103,520.95	(16,894.75)
SKYLINE	SKY Bldg 7 Allied Health	47202	2,151,354.06	2,201,944.06	293,393.16	39,759.00	1,868,791.90
SKYLINE	SKY Bldg 8 Modernization	47203	445,180.60	445,180.60	20,999.27	0.00	424,181.33
SKYLINE	SKY Bldg 12 FMC	47204	2,084,310.56	2,084,310.56	131,413.59	491,143.18	1,461,753.79
SKYLINE	SKY Portable Restroom	47205	0.05	0.05	0.00	0.00	0.05
SKYLINE	SKY CIP2 Programming/Space Planning	47206	157,366.22	157,366.22	0.00	0.00	157,366.22
SKYLINE	SKY Utility Infrastructure	47207	2,149.00	2,149.00	0.00	0.00	2,149.00
SKYLINE	SKY Wayfinding	47208	500,000.00	500,000.00	0.00	0.00	500,000.00
SKYLINE	SKY CIP2 Design Build Project	47209	58,222,647.64	58,222,647.64	52,635.02	94,380.00	58,075,632.62
SKYLINE	SKY Bldg 1 Modernization	47210	8,125,792.16	8,125,792.16	10,871.26	18,828.74	8,096,092.16
SKYLINE	SKY Bldg 2 Modernization, Phase 3	47211	9,194,460.88	9,194,460.88	469,600.85	38,334.90	8,686,525.13
SKYLINE	SKY Bldg 16 Modernization	47212	2,500,000.00	2,500,000.00	0.00	0.00	2,500,000.00
SKYLINE	SKY Bldg 5 Partial Renovation	47213	600,000.00	600,000.00	4,098.99	28,454.77	567,446.24
SKYLINE	SKY Loma Chica Project	47215	66,548.66	66,548.66	137,473.64	2,059.00	(72,983.98)
SKYLINE	SKY Bldg 9 Auto Shop Project	47216	24,252.70	24,252.70	1,574.70	0.00	22,678.00
SKYLINE	SKY Pacific Heights Facelift	47217	0.00	100,000.00	0.00	22,562.50	77,437.50

\* NOTE: All negative balances will be cleared with January 2008 journals.

**2007-08 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2007**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2007-08 BUDGET	EXPENDITURE		AVAILABLE BALANCE *
					YTD	ENCUMBRANCE	
SKYLINE	SKY Athletic Facilities Upgrade, Phase 2	47222	153,355.32	153,355.32	0.00	0.00	153,355.32
SKYLINE	Sky Bldg 3	49202	65,009.53	62,042.17	50,343.10	6,608.64	5,090.43
SKYLINE	Sky Bldg 6/7A	49203	467,696.01	274,025.31	144,899.27	106,341.85	22,784.19
SKYLINE	Sky Bldgs 7/8	49204	46,406.83	48,550.87	8,394.81	10,626.19	29,529.87
SKYLINE	Sky Bldg 5	49205	2,959.20	11,972.26	0.00	3,896.00	8,076.26
SKYLINE	SKY Space Programming	49206	15,898.93	14,065.17	754.06	6,417.01	6,894.10
SKYLINE	SKY Swing Space	49207	42,701.57	9,843.86	5,926.44	3,000.00	917.42
SKYLINE	SKY Bldg 1	49209	474.94	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 2	49210	0.00	2,961.49	1,966.00	0.00	995.49
SKYLINE	SKY Utility Infrastructure Upgrade	49211	1,531.71	67,278.57	16,653.27	1,048.15	49,577.15
SKYLINE	SKY Landscape Upgrade	49214	0.05	0.00	0.00	0.00	0.00
SKYLINE	SKY Exterior Painting	49215	9,526.17	9,526.17	0.00	0.00	9,526.17
SKYLINE	SKY Bldg 6 Portable CDC	49217	0.00	9,319.13	9,319.13	0.00	0.00
SKYLINE	SKY Roofing/Waterproofing	49218	23,052.42	16,620.11	0.00	0.00	16,620.11
SKYLINE	SKY Bldgs 9/10	49219	2.21	0.00	0.00	0.00	0.00
SKYLINE	SKY Access Controls	49223	17,467.01	17,909.91	1,042.38	16,867.53	0.00
SKYLINE	SKY Emerg. Bldg. Repair Allow.	49224	54,564.71	63,854.14	0.00	0.00	63,854.14
SKYLINE	SKY Bldg 7 Allied Health	49225	103,310.94	844,114.35	17,092.50	21,417.50	805,604.35
SKYLINE	SKY Construction Management	49226	120,685.60	120,685.51	46,440.00	74,245.51	0.00
<b>TOTAL</b>			<b>419,442,724.37</b>	<b>434,740,530.38</b>	<b>14,929,419.26</b>	<b>28,325,033.99</b>	<b>391,486,077.13</b>

\* NOTE: All negative balances will be cleared with January 2008 journals.



**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Cañada College**

	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	2007-08 Actual To Date	%	
								%
								To Date
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	794,318	4,373,121	38,912	1%	2
3 Local Revenue	2,980	5,379	0	6,000	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$2,980</b>	<b>\$5,379</b>	<b>\$0</b>	<b>\$800,318</b>	<b>\$4,373,121</b>	<b>\$38,912</b>	<b>1%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	(1,380)	3,108	0	0	0	0	0%	6
7 Employee Benefits	632	426	0	0	0	0	0%	7
8 Materials & Supplies	8,135	361,872	73,504	2,202,982	2,670,235	264,945	10%	8
9 Operating Expenses	73,528	1,201,859	162,863	1,667,092	3,276,719	778,624	24%	9
10 Capital Outlay	2,324,542	4,239,244	9,132,137	24,744,545	24,218,155	2,848,772	12%	10
11 <b>Total Expenses</b>	<b>\$2,405,457</b>	<b>\$5,806,509</b>	<b>\$9,368,504</b>	<b>\$28,614,619</b>	<b>\$30,165,108</b>	<b>\$3,892,340</b>	<b>13%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$2,402,477)	(\$5,801,130)	(\$9,368,504)	(\$27,814,301)	(\$25,791,987)	(\$3,853,428)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$2,402,477)</b>	<b>(\$5,801,130)</b>	<b>(\$9,368,504)</b>	<b>(\$27,814,301)</b>	<b>(\$25,791,987)</b>	<b>(\$3,853,428)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - College of San Mateo**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-2008 Adoption Budget	2007-08 Adjusted Budget	2007-08 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	29,988	101,655	32,216	5,930	180,103	3037%	2
3 Local Revenue	11,229	0	20,000	54,472	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$11,229</b>	<b>\$29,988</b>	<b>\$121,655</b>	<b>\$86,688</b>	<b>\$5,930</b>	<b>\$180,103</b>	<b>0%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	9,145	0	0	0	0	0	0%	6
7 Employee Benefits	1,271	0	0	0	0	0	0%	7
8 Materials & Supplies	5,589	989,982	721,981	1,346,321	2,341,970	494,588	21%	8
9 Operating Expenses	100,767	268,914	368,331	3,474,066	3,142,234	512,479	16%	9
10 Capital Outlay	6,370,936	10,917,798	4,638,790	27,034,406	19,780,810	3,212,197	16%	10
11 <b>Total Expenses</b>	<b>\$6,487,708</b>	<b>\$12,176,694</b>	<b>\$5,729,102</b>	<b>\$31,854,793</b>	<b>\$25,265,014</b>	<b>\$4,219,264</b>	<b>17%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	1,000	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$6,476,479)	(\$12,145,706)	(\$5,607,447)	(\$31,768,105)	(\$25,259,084)	(\$4,039,161)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$6,476,479)</b>	<b>(\$12,145,706)</b>	<b>(\$5,607,447)</b>	<b>(\$31,768,105)</b>	<b>(\$25,259,084)</b>	<b>(\$4,039,161)</b>		21

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

**San Mateo County Community College District  
2007-2008 Mid-Year Report  
Capital Projects Fund (Fund 4) - Skyline College**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-2008 Adoption Budget	2007-08 Adjusted Budget	2007-08 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	194,304	0	9,556,885	11,269,680	80,885	1%	2
3 Local Revenue	4,705	4,575,770	0	8,000	0	267,585	0%	3
4 <b>Total Revenue</b>	<b>\$4,705</b>	<b>\$4,770,074</b>	<b>\$0</b>	<b>\$9,564,885</b>	<b>\$11,269,680</b>	<b>\$348,470</b>	<b>3%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	4,683	0	0	0	281	281	100%	6
7 Employee Benefits	704	0	0	0	33	33	100%	7
8 Materials & Supplies	22,032	240,980	732,268	1,982,574	1,938,611	156,879	8%	8
9 Operating Expenses	795,152	289,974	369,087	2,254,916	2,048,103	609,966	30%	9
10 Capital Outlay	3,405,805	10,313,081	11,676,164	26,711,268	19,432,193	3,266,030	17%	10
11 <b>Total Expenses</b>	<b>\$4,228,376</b>	<b>\$10,844,035</b>	<b>\$12,777,519</b>	<b>\$30,948,758</b>	<b>\$23,419,222</b>	<b>\$4,033,190</b>	<b>17%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$4,223,671)	(\$6,073,961)	(\$12,777,519)	(\$21,383,873)	(\$12,149,542)	(\$3,684,719)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$4,223,671)</b>	<b>(\$6,073,961)</b>	<b>(\$12,777,519)</b>	<b>(\$21,383,873)</b>	<b>(\$12,149,542)</b>	<b>(\$3,684,719)</b>		21

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Districtwide**

	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	2007-08 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$393,110	\$0	\$729,288	19,802	106,000	\$129,793	122%	2
3 Local Revenue	1,735,793	910,289	337,302,652	18,826,000	7,500,000	5,394,870	74%	3
4 <b>Total Revenue</b>	<b>\$2,128,903</b>	<b>\$910,289</b>	<b>\$338,031,940</b>	<b>\$18,845,802</b>	<b>\$7,606,000</b>	<b>\$5,524,663</b>	<b>73%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$47,472	\$100,000	\$150,000	\$68,633	46%	5
6 Classified Salaries	422	4,955	493,564	3,400,000	3,500,000	1,122,580	32%	6
7 Employee Benefits	71	600	157,464	884,000	900,000	340,303	38%	7
8 Materials & Supplies	2,763	137,317	110,430	410,000	602,019	139,094	23%	8
9 Operating Expenses	1,853,998	975,105	3,834,349	440,875	3,242,412	842,346	26%	9
10 Capital Outlay	8,909,050	11,220,690	1,959,210	6,717,832	2,663,077	271,668	10%	10
11 <b>Total Expenses</b>	<b>\$10,766,304</b>	<b>\$12,338,667</b>	<b>\$6,602,489</b>	<b>\$11,952,707</b>	<b>\$11,057,509</b>	<b>\$2,784,625</b>	<b>25%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$611,282	\$0	\$5,800,000	\$0	\$0	\$0	0%	12
13 Other Sources	7,377,894	0	25,000	0	0	200,000	0%	13
14 Transfers out	(869,923)	(5,571)	5,845,000	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$7,119,253</b>	<b>(\$5,571)</b>	<b>\$11,670,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$1,518,148)	(\$11,433,949)	\$343,099,451	\$6,893,095	(\$3,451,509)	\$2,940,038		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$1,518,148)</b>	<b>(\$11,433,949)</b>	<b>\$343,099,451</b>	<b>\$6,893,095</b>	<b>(\$3,451,509)</b>	<b>\$2,940,038</b>		21

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

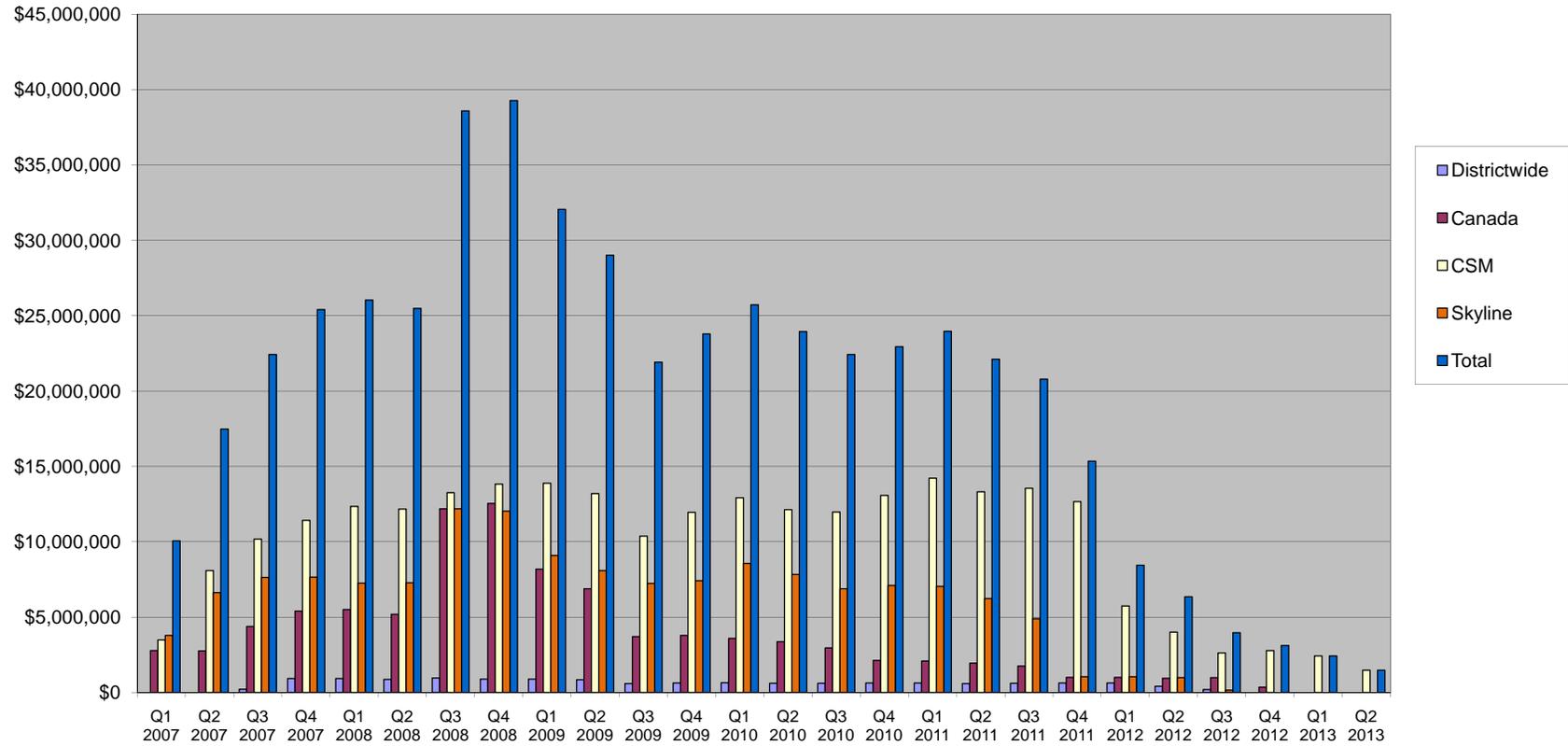
**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Total District**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	2007-08 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$393,110	\$224,292	\$830,943	\$10,403,221	\$15,754,731	\$429,693	3%	2
3 Local Revenue	\$1,754,707	\$5,491,438	\$337,322,652	\$18,894,472	\$7,500,000	\$5,662,455	75%	3
4 <b>Total Revenue</b>	<b>\$2,147,817</b>	<b>\$5,715,730</b>	<b>\$338,153,595</b>	<b>\$29,297,693</b>	<b>\$23,254,731</b>	<b>\$6,092,149</b>	<b>26%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$47,472	\$0	\$150,000	\$68,633	46%	5
6 Classified Salaries	\$12,870	\$8,063	\$493,564	\$3,400,000	\$3,500,281	\$1,122,862	32%	6
7 Employee Benefits	\$2,678	\$1,026	\$157,464	\$884,000	\$900,033	\$340,337	38%	7
8 Materials & Supplies	\$38,519	\$1,730,151	\$1,638,183	\$5,941,877	\$7,552,835	\$1,055,506	14%	8
9 Operating Expenses	\$2,823,445	\$2,735,852	\$4,734,630	\$7,836,949	\$11,709,468	\$2,743,415	23%	9
10 Capital Outlay	\$21,010,333	\$36,690,813	\$27,406,301	\$85,208,051	\$66,094,235	\$9,598,666	15%	10
11 <b>Total Expenses</b>	<b>\$23,887,845</b>	<b>\$41,165,905</b>	<b>\$34,477,614</b>	<b>\$103,270,877</b>	<b>\$89,906,852</b>	<b>\$14,929,419</b>	<b>17%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$611,282	\$0	\$5,800,000	\$0	\$0	\$0	0%	12
13 Other Sources	\$7,377,894	\$1,000	\$25,000	\$0	\$0	\$200,000	0%	13
14 Transfers out	(\$869,923)	(\$5,571)	\$5,845,000	\$0	\$0	\$0	0%	14
15 Contingency	\$0	\$0	\$0	\$0	\$0	\$0	0%	15
16 Other Out Go	\$0	\$0	\$0	\$0	\$0	\$0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$7,119,253</b>	<b>(\$4,571)</b>	<b>\$11,670,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$14,620,775)	(\$35,454,746)	\$315,345,981	(\$73,973,184)	(\$66,652,121)	(\$8,637,270)		18
19 Beginning Balance, July 1	7,900,433	129,362,713	213,940,712	514,212,362	213,940,712	213,940,712		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$6,720,342)</b>	<b>\$93,907,967</b>	<b>\$529,286,693</b>	<b>\$440,239,178</b>	<b>\$147,288,591</b>	<b>\$205,303,442</b>		21

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

## Capital Improvement Program (All Funds) Cash Flow by Quarter





SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

*The District maintains two enterprise funds. These funds account for operations that the Board requires to be self-supporting via user charges.*

*The **Bookstore Fund** is used to account for revenues received and expenses made to operate the District's bookstores.*

*The **Cafeteria Fund** is used to account for revenues received and expenses related to the contracted food service and vending operations of the District. Both of these funds are maintained independently of other District funds to facilitate the entrepreneurial nature of the activities involved. This also provides the necessary flexibility to report the retail and operational requirements of these self-supporting services.*

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Enterprise Fund - Bookstore (Fund 5)**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Income</b>								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	4,198,344	3,537,489	3,835,108	8,179,563	8,179,563	4,183,006	51%	3
<b>4 Total Income</b>	<b>\$4,198,344</b>	<b>\$3,537,489</b>	<b>\$3,835,108</b>	<b>\$8,179,563</b>	<b>\$8,179,563</b>	<b>\$4,183,006</b>	<b>51%</b>	<b>4</b>
<b>Expenses</b>								
5 Cost of Sales	\$3,101,035	\$2,651,028	\$2,683,267	\$5,433,777	\$5,433,777	\$2,817,985	52%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	638,513	564,250	669,183	1,420,450	1,420,450	672,003	47%	7
8 Employee Benefits	161,613	132,843	185,125	339,638	339,638	192,917	57%	8
9 Materials & Supplies	18,552	14,673	15,556	0	0	15,556	0%	9
10 Operating Expenses	111,981	308,567	326,029	787,385	787,385	374,877	48%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
<b>12 Total Expenses</b>	<b>\$4,031,694</b>	<b>\$3,671,361</b>	<b>\$3,879,160</b>	<b>\$7,981,250</b>	<b>\$7,981,250</b>	<b>\$4,073,338</b>	<b>51%</b>	<b>12</b>
<b>Transfers &amp; Other</b>								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0	0%	16
17 Other Out Go	(72,947)	(105,891)	0	0	0	0	0%	17
<b>18 Total Transfers/Other</b>	<b>(\$72,947)</b>	<b>(\$105,891)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>18</b>
<b>Fund Balance</b>								
19 Net Change in Fund Balance	\$93,703	(\$239,763)	(\$44,052)	\$198,313	\$198,313	\$109,668		19
20 Beginning Balance, June 1 Adjustments to Beginning	5,547,244	5,298,468	5,697,412	5,831,207	5,831,207	5,831,207		20
21 Balance	(11)	0	0	0	0	0		21
<b>22 Net Fund Balance, Dec. 31</b>	<b>\$5,640,936</b>	<b>\$5,058,705</b>	<b>\$5,653,360</b>	<b>\$6,029,520</b>	<b>\$6,029,520</b>	<b>\$5,940,875</b>		<b>22</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**BOOKSTORES**  
**Balance Sheet**  
**December 31, 2007**

**ASSETS**

Cash for Operations and Investments	\$4,051,175
Accounts Receivable	166,818
Inventory	2,226,872
Furniture, Fixtures & Equipment (Net)	424,934
<b>TOTAL ASSETS</b>	<b>\$6,869,799</b>

**LIABILITIES AND CAPITAL**

Liabilities	\$928,924
Capital-Reserved	5,940,875
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$6,869,799</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**BOOKSTORES  
Income Statement  
For the Period Ending December 31, 2007**

	<u>Year to Date Actual</u>		<u>2007-2008 Budget</u>
<b>INCOME</b>			
Merchandise Sales	\$3,937,234	100.00%	\$7,242,986
<b>COST OF GOODS SOLD</b>			
Merchandise Purchases	<u>2,817,985</u>	<u>71.57%</u>	<u>4,978,320</u>
<b>GROSS PROFIT</b>	<u>\$1,119,249</u>	<u>28.43%</u>	<u>\$2,264,666</u>
 <b>OPERATING EXPENSES</b>			
Salaries & Benefits	\$826,559		\$1,662,612
Other Inventory Expenses	\$182,499		\$351,819
Equipment Maintenance & Rental	7,233		32,400
Travel, Conference	9,973		28,050
Dues & Membership	2,923		10,310
Insurance	3,300		14,160
Utilities	17,173		32,514
Contracted Services	24,731		73,506
Legal, Audit and Bad Debts	(3,064)		3,600
Other Expenses	<u>106,047</u>		<u>250,030</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>\$1,177,374</u>	<u>29.90%</u>	<u>\$2,459,001</u>
 <b>NET INCOME FROM OPERATIONS</b>	(\$58,125)	-1.48%	(\$194,335)
 <b>OTHER INCOME</b>			
Interest & Other Income	\$245,772		\$418,970
 <b>TOTAL OTHER INCOME</b>	<u>\$245,772</u>	<u>6.24%</u>	<u>\$418,970</u>
 <b>NET INCOME BEFORE OTHER EXPENSES</b>	\$187,647	4.77%	\$224,635
 <b>OTHER EXPENSES</b>			
Administrative Salary and Benefits	\$38,361		\$91,464
Rent	\$33,780		\$67,560
Donations	5,838		24,000
<b>TOTAL OTHER EXPENSES</b>	<u>\$77,979</u>	<u>1.98%</u>	<u>\$183,024</u>
 <b>Net Change in Fund Balance</b>	<b>\$109,668</b>	<b>2.79%</b>	<b>\$41,611</b>
 Capital, July 1, 2007	5,831,207		
Prior Year Adjustment			
 <b>Capital, December 31, 2007</b>	<u><u>\$5,940,875</u></u>		

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Enterprise Fund - Cafeteria (Fund 5)**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	65,722	89,622	86,718	173,063	173,063	102,502	59%	3
<b>4 Total Revenue</b>	<b>\$65,722</b>	<b>\$89,622</b>	<b>\$86,718</b>	<b>\$173,063</b>	<b>\$173,063</b>	<b>\$102,502</b>	<b>59%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	2,953	17,226	17,226	9,649	56%	6
7 Employee Benefits	0	0	332	4,337	4,337	2,205	51%	7
8 Materials & Supplies	0	0	0	59,383	59,383	0	0%	8
9 Operating Expenses	62,908	71,475	85,261	94,500	94,500	95,340	101%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$62,908</b>	<b>\$71,475</b>	<b>\$88,546</b>	<b>\$175,446</b>	<b>\$175,446</b>	<b>\$107,194</b>	<b>61%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$2,813	\$18,147	(\$1,828)	(\$2,383)	(\$2,383)	(\$4,692)		18
19 Beginning Balance, July 1	746,416	692,808	630,858	629,374	629,374	629,374		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$749,229</b>	<b>\$710,955</b>	<b>\$629,030</b>	<b>\$626,991</b>	<b>\$626,991</b>	<b>\$624,682</b>		21



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**CAFETERIAS  
Balance Sheet  
December 31, 2007**

**ASSETS**

Cash for Operations and Investments	\$518,830
Cash Reserve for Equipment	0
Accounts Receivable	7,633
Furniture, Fixtures & Equipment (Net)	285,621
<b>TOTAL ASSETS</b>	<b>\$812,084</b>

**LIABILITIES AND CAPITAL**

Liabilities	\$187,402
Capital, July 1, 2007	\$629,374
Adjustment to Capital	(4,692)
Capital, December 31, 2007	\$624,682
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$812,084</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**CAFETERIAS  
Income Statement  
For the Period Ending December 31, 2007**

	<u>Year to Date Actual</u>	<u>2007-2008 Budget</u>
<b>INCOME</b>		
Special Service Income	\$0	\$0
Vending Income	27,988	56,000
Food Service Income	61,228	100,000
Interest	12,786	18,000
Other Income	500	0
<b>TOTAL INCOME</b>	<b>\$102,502</b>	<b>\$174,000</b>
<b>EXPENSES</b>		
Salaries	\$9,649	20,000
Benefits	\$2,205	4,500
Depreciation Expense	\$26,000	52,000
Service Contracts & Repairs	30,162	60,000
Non Inventory Equipment	7,526	15,000
College Support	31,606	59,000
Unrealized Loss from Investments	-	-
Other	46	100
<b>TOTAL EXPENSES</b>	<b>\$107,194</b>	<b>210,600</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>(\$4,692)</b>	
Capital, July 1, 2007	\$629,374	<b>(\$36,600)</b>
<b>Capital, December 31, 2007</b>	<b>\$624,682</b>	



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Special Revenue Fund (Fund 6)

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

*Special Revenue Funds encompass activities not directly related to the educational program of the College but that provide a service to students—and which may provide non-classroom instructional or laboratory experience for students and incidentally produce revenue and non-instructional expense.*

*The District maintains one such fund, the **Child Development Fund**, which is used to account for the activities of the child care centers at the Colleges.*

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Child Development Fund (Fund 6) - Cañada College**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	(103,797)	19,593	33,982	100,000	100,000	0	0%	2
3 Local Revenue	17	(85)	7	0	0	8	0%	3
<b>4 Total Revenue</b>	<b>(\$103,780)</b>	<b>\$19,508</b>	<b>\$33,989</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$8</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$13,986	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	2,769	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	1,360	(8,844)	0	92,000	92,000	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$18,114</b>	<b>(\$8,844)</b>	<b>\$0</b>	<b>\$92,000</b>	<b>\$92,000</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$121,894)	\$28,352	\$33,989	\$8,000	\$8,000	\$8		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$121,894)</b>	<b>\$28,352</b>	<b>\$33,989</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$8</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
***Child Development Fund (Fund 6) - College of San Mateo***



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$5,950	\$3,427	\$3,197	\$14,000	\$15,235	\$6,316	41%	1
2 State Revenue	(11,539)	114,930	73,939	148,202	148,202	220,140	149%	2
3 Local Revenue	46,476	47,261	73,246	170,000	170,000	102,041	60%	3
<b>4 Total Revenue</b>	<b>\$40,887</b>	<b>\$165,618</b>	<b>\$150,382</b>	<b>\$332,202</b>	<b>\$333,437</b>	<b>\$328,498</b>	<b>99%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$33,890	\$35,850	\$41,403	\$96,069	\$96,069	\$44,402	46%	5
6 Classified Salaries	82,614	82,050	111,944	244,891	244,891	122,316	50%	6
7 Employee Benefits	35,959	39,845	46,210	120,589	120,589	53,467	44%	7
8 Materials & Supplies	11,082	12,894	14,813	40,500	41,735	14,968	36%	8
9 Operating Expenses	17	7	0	1,000	1,000	31	3%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$163,562</b>	<b>\$170,646</b>	<b>\$214,370</b>	<b>\$503,048</b>	<b>\$504,283</b>	<b>\$235,184</b>	<b>47%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$73,222	\$0	\$46,210	\$203,028	\$203,028	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$73,222</b>	<b>\$0</b>	<b>\$46,210</b>	<b>\$203,028</b>	<b>\$203,028</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$49,453)	(\$5,027)	(\$17,778)	\$32,182	\$32,182	\$93,314		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$49,453)</b>	<b>(\$5,027)</b>	<b>(\$17,778)</b>	<b>\$32,182</b>	<b>\$32,182</b>	<b>\$93,314</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Child Development Fund (Fund 6) - Skyline College**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$7,432	\$17,000	\$19,946	\$0	0%	1
2 State Revenue	(1,803)	0	127,503	292,068	292,068	0	0%	2
3 Local Revenue	12,157	5,533	14,309	30,000	30,000	16,025	53%	3
<b>4 Total Revenue</b>	<b>\$10,354</b>	<b>\$5,533</b>	<b>\$149,245</b>	<b>\$339,068</b>	<b>\$342,014</b>	<b>\$16,025</b>	<b>5%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$31,955	\$34,068	\$38,236	\$80,139	\$80,139	\$39,587	49%	5
6 Classified Salaries	86,265	96,252	126,089	232,550	232,550	125,911	54%	6
7 Employee Benefits	42,308	46,249	62,756	143,645	143,645	76,261	53%	7
8 Materials & Supplies	11,503	17,068	13,915	25,000	27,946	15,006	54%	8
9 Operating Expenses	781	981	1,065	1,379	1,379	25	2%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$172,812</b>	<b>\$194,618</b>	<b>\$242,061</b>	<b>\$482,713</b>	<b>\$485,659</b>	<b>\$256,790</b>	<b>53%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$233,475	\$0	\$62,756	\$143,645	\$143,645	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$233,475</b>	<b>\$0</b>	<b>\$62,756</b>	<b>\$143,645</b>	<b>\$143,645</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$71,018	(\$189,085)	(\$30,060)	\$0	\$0	(\$240,765)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$71,018</b>	<b>(\$189,085)</b>	<b>(\$30,060)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$240,765)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
***Child Development Fund (Fund 6) - District Office***

	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	10,500	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$10,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$0	(\$10,500)	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>(\$10,500)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Child Development Fund (Fund 6) - Total District**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$5,950	\$3,427	\$10,629	\$31,000	\$35,181	\$6,316	18%	1
2 State Revenue	(117,139)	134,523	235,424	540,270	540,270	220,140	41%	2
3 Local Revenue	58,651	52,708	87,562	200,000	200,000	118,074	59%	3
<b>4 Total Revenue</b>	<b>(\$52,538)</b>	<b>\$190,659</b>	<b>\$333,616</b>	<b>\$771,270</b>	<b>\$775,451</b>	<b>\$344,531</b>	<b>44%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$79,831	\$69,918	\$79,639	\$176,208	\$176,208	\$83,988	48%	5
6 Classified Salaries	168,879	178,302	238,033	477,441	477,441	248,227	52%	6
7 Employee Benefits	81,035	86,094	108,966	264,233	264,233	129,729	49%	7
8 Materials & Supplies	22,585	29,963	28,728	65,500	69,681	29,974	43%	8
9 Operating Expenses	2,159	(7,857)	1,065	94,379	94,379	56	0%	9
10 Capital Outlay	0	10,500	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$354,488</b>	<b>\$366,919</b>	<b>\$456,431</b>	<b>\$1,077,761</b>	<b>\$1,081,942</b>	<b>\$491,974</b>	<b>45%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$306,697	\$0	\$108,966	\$346,673	\$346,673	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$306,697</b>	<b>\$0</b>	<b>\$108,966</b>	<b>\$346,673</b>	<b>\$346,673</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$100,329)	(\$176,260)	(\$13,849)	\$40,182	\$40,182	(\$147,443)		18
19 Beginning Balance, July 1	\$93,855	250,125	272,565	156,256	156,256	156,256		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$6,474)</b>	<b>\$73,864</b>	<b>\$258,716</b>	<b>\$196,438</b>	<b>\$196,438</b>	<b>\$8,813</b>		<b>21</b>

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Expendable Trust Fund**

### **Financial Aid**

### **(Fund 7)**

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Cañada College**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$469,022	\$492,546	\$535,508	\$1,148,162	\$1,150,812	\$574,264	50%	1
2 State Revenue	43,896	44,678	45,752	88,880	88,880	49,616	56%	2
3 Local Revenue	8,123	36,677	38,573	0	0	76,096	0%	3
<b>4 Total Revenue</b>	<b>\$521,041</b>	<b>\$573,901</b>	<b>\$619,833</b>	<b>\$1,237,042</b>	<b>\$1,239,692</b>	<b>\$699,976</b>	<b>56%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$30,008	\$0	\$8,892	\$8,892	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(532,607)	(590,990)	(621,043)	(1,237,042)	(1,248,584)	(648,578)	52%	16
<b>17 Total Transfers/Other</b>	<b>(\$532,607)</b>	<b>(\$590,990)</b>	<b>(\$591,035)</b>	<b>(\$1,237,042)</b>	<b>(\$1,239,692)</b>	<b>(\$639,686)</b>	<b>52%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$11,566)	(\$17,089)	\$28,798	\$0	\$0	\$60,290		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$11,566)</b>	<b>(\$17,089)</b>	<b>\$28,798</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,290</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
***Student Aid Fund (Fund 7) - College of San Mateo***



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$909,183	\$880,390	\$877,302	\$1,999,628	\$2,004,578	\$988,716	49%	1
2 State Revenue	74,964	90,349	110,626	185,074	185,074	122,295	66%	2
3 Local Revenue	16,843	77,331	68,649	0	0	123,246	0%	3
<b>4 Total Revenue</b>	<b>\$1,000,990</b>	<b>\$1,048,070</b>	<b>\$1,056,577</b>	<b>\$2,184,702</b>	<b>\$2,189,652</b>	<b>\$1,234,257</b>	<b>56%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$22,100	\$0	\$29,100	\$29,100	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,032,152)	(1,077,945)	(1,000,231)	(2,184,702)	(2,218,752)	(1,138,377)	51%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,032,152)</b>	<b>(\$1,077,945)</b>	<b>(\$978,131)</b>	<b>(\$2,184,702)</b>	<b>(\$2,189,652)</b>	<b>(\$1,109,277)</b>	<b>51%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$31,162)	(\$29,875)	\$78,446	\$0	\$0	\$124,980		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$31,162)</b>	<b>(\$29,875)</b>	<b>\$78,446</b>	<b>\$0</b>	<b>\$0</b>	<b>\$124,980</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Skyline College**



	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$1,176,252	\$1,022,941	\$1,037,359	\$2,322,881	\$2,326,806	\$1,114,571	48%	1
2 State Revenue	92,013	119,175	110,808	238,885	238,885	108,522	45%	2
3 Local Revenue	270,097	119,670	58,440	0	0	113,999	0%	3
<b>4 Total Revenue</b>	<b>\$1,538,362</b>	<b>\$1,261,786</b>	<b>\$1,206,607</b>	<b>\$2,561,766</b>	<b>\$2,565,691</b>	<b>\$1,337,092</b>	<b>52%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$12,050	\$0	\$19,700	\$19,700	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,308,825)	(1,325,213)	(1,197,177)	(2,561,766)	(2,585,391)	(1,252,878)	48%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,308,825)</b>	<b>(\$1,325,213)</b>	<b>(\$1,185,127)</b>	<b>(\$2,561,766)</b>	<b>(\$2,565,691)</b>	<b>(\$1,233,178)</b>	<b>48%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$229,537	(\$63,427)	\$21,480	\$0	\$0	\$103,914		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$229,537</b>	<b>(\$63,427)</b>	<b>\$21,480</b>	<b>\$0</b>	<b>\$0</b>	<b>\$103,914</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
***Student Aid Fund (Fund 7) - District Office***

	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,649	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$1,649</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$1,649	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$1,649</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		21

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

**San Mateo County Community College District**  
**2007-2008 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Total District**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2007-08 Adoption Budget	2007-08 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$2,554,457	\$2,395,877	\$2,450,169	\$5,470,671	\$5,482,196	\$2,677,551	49%	1
2 State Revenue	210,873	254,202	267,186	512,839	512,839	280,433	55%	2
3 Local Revenue	296,712	233,677	165,662	0	0	313,341	0%	3
<b>4 Total Revenue</b>	<b>\$3,062,043</b>	<b>\$2,883,757</b>	<b>\$2,883,017</b>	<b>\$5,983,510</b>	<b>\$5,995,035</b>	<b>\$3,271,325</b>	<b>55%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$64,158	\$0	\$57,692	\$57,692	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(2,873,584)	(2,994,148)	(2,818,451)	(5,983,510)	(6,052,727)	(3,039,833)	50%	16
<b>17 Total Transfers/Other</b>	<b>(\$2,873,584)</b>	<b>(\$2,994,148)</b>	<b>(\$2,754,293)</b>	<b>(\$5,983,510)</b>	<b>(\$5,995,035)</b>	<b>(\$2,982,141)</b>	<b>50%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$188,458	(\$110,391)	\$128,724	\$0	\$0	\$289,184		18
19 Beginning Balance, July 1	127,386	127,962	126,701	128,421	128,421	128,421		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$315,844</b>	<b>\$17,571</b>	<b>\$255,425</b>	<b>\$128,421</b>	<b>\$128,421</b>	<b>\$417,605</b>		<b>21</b>

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Retirement Reserve Fund 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  
2007-2008 Mid-Year Budget  
Retirement Reserve (Fund 8) - Total District**

	2nd Quarter 2004-05 Actuals	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-2007 Actuals	2007-2008 Adoption Budget	2007-2008 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	133,463	91,056	261,684	1,020,000	1,400,000	353,623	25%	3
<b>4 Total Revenue</b>	<b>\$133,463</b>	<b>\$91,056</b>	<b>\$261,684</b>	<b>\$1,020,000</b>	<b>\$1,400,000</b>	<b>\$353,623</b>	<b>25%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	3,031	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,031</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$1,500,000	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$1,633,463	\$91,056	\$1,761,684	\$2,520,000	\$2,900,000	\$1,850,592		18
19 Beginning Balance, July 1	16,139,901	21,961,007	24,219,353	30,115,703	30,115,703	30,115,703		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$17,773,364</b>	<b>\$22,052,063</b>	<b>\$25,981,037</b>	<b>\$32,635,703</b>	<b>\$33,015,703</b>	<b>\$31,966,295</b>		<b>21</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

# **Supplemental Information**

**Page 82 - FTES Analysis**

**Page 85 - 2008-09 Budget & Planning Calendar**

**Page 87 - Associated Student Body Reports**

**Page 100 - CCFS-311Q Report (12/31/07)**

**Page 103 - Cash Flow Summary (12/31/07)**

**Page 104 - Expenditure Comparison by Major  
Account Code**

**Page 106 - Expenditure Comparison by Major  
Budget Activity**

**Page 108 - Expenditure Comparison of  
Academic Salaries**



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

	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<b>1st Period Actual 2007-2008</b>
<b><i>College of San Mateo</i></b>											
Resident											
Fall & Spring	7,756	7,611	7,263	7,336	8,041	8,059	7,561	7,311	7,423	7,703	
Summer	<u>822</u>	<u>925</u>	<u>883</u>	<u>911</u>	<u>1,026</u>	<u>1,122</u>	<u>989</u>	<u>945</u>	<u>956</u>	<u>963</u>	
Total, Resident	8,578	8,536	8,146	8,247	9,067	9,181	8,550	8,256	8,379	8,666	
Total, Apprenticeship	209	171	173	171	165	131	140	146	156	191	
Flex-time	14	15	14	10	9	14	9	12	10	12	
Non-Resident											
Fall & Spring	335	360	315	327	288	245	223	234	226	213	
Summer	<u>25</u>	<u>31</u>	<u>32</u>	<u>28</u>	<u>33</u>	<u>26</u>	<u>19</u>	<u>21</u>	<u>20</u>	<u>15</u>	
Total, Non-Resident	360	391	347	355	321	271	242	255	246	229	
<b>College of San Mateo Total</b>	<b>9,161</b>	<b>9,113</b>	<b>8,680</b>	<b>8,783</b>	<b>9,562</b>	<b>9,597</b>	<b>8,941</b>	<b>8,669</b>	<b>8,791</b>	<b>9,097</b>	
<b><i>Canada College</i></b>											
Resident											
Fall & Spring	2,773	2,816	2,988	3,358	3,489	3,606	3,631	3,707	3,770	3,937	
Fall & Spring (N/C)	5	6	6	25	8	43	50	43	27	52	
Summer (N/C)	-	-	-	-	1	-	2	4	4	5	
Summer	<u>347</u>	<u>359</u>	<u>381</u>	<u>392</u>	<u>466</u>	<u>18</u>	<u>298</u>	<u>359</u>	<u>380</u>	<u>401</u>	
Total, Resident	3,125	3,181	3,375	3,775	3,964	3,667	3,981	4,113	4,181	4,395	
Flex-time	11	11	7	4	3	6	3	3	3	3	
Non-Resident											
Fall & Spring	157	152	155	152	116	76	73	71	62	60	
Fall & Spring (N/C)	1	1	1	4	2	3	2	1	1	2	
Summer (N/C)	-	-	-	-	-	-	-	-	-	-	
Summer	<u>13</u>	<u>11</u>	<u>8</u>	<u>12</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>7</u>	<u>8</u>	<u>7</u>	
Total, Non-Resident	171	164	164	169	128	80	77	79	71	69	
<b>Canada College Total</b>	<b>3,307</b>	<b>3,356</b>	<b>3,546</b>	<b>3,948</b>	<b>4,095</b>	<b>3,753</b>	<b>4,061</b>	<b>4,195</b>	<b>4,255</b>	<b>4,467</b>	
<b><i>Skyline College</i></b>											
Resident											
Fall & Spring	5,541	5,470	5,222	5,780	6,375	6,107	6,014	5,912	5,840	6,334	
Fall & Spring (N/C)	14	-	-	-	-	-	-	-	-	-	
Summer (N/C)	-	-	-	-	-	-	-	-	-	-	
Summer	<u>749</u>	<u>828</u>	<u>1,021</u>	<u>897</u>	<u>1,010</u>	<u>865</u>	<u>826</u>	<u>853</u>	<u>844</u>	<u>866</u>	
Total, Resident	6,304	6,298	6,243	6,677	7,385	6,972	6,840	6,765	6,684	7,200	
Total, Apprenticeship	45	43	43	42	31	9	4	4	3	3	
Flex-time	10	16	10	4	4	5	4	9	3	5	
Non-Resident											
Fall & Spring	121	166	203	159	154	124	109	97	101	104	
Summer	<u>16</u>	<u>18</u>	<u>23</u>	<u>26</u>	<u>22</u>	<u>18</u>	<u>13</u>	<u>12</u>	<u>10</u>	<u>0</u>	
Total, Non-Resident	137	184	226	185	176	142	122	109	111	104	
<b>Skyline College Total</b>	<b>6,496</b>	<b>6,541</b>	<b>6,522</b>	<b>6,908</b>	<b>7,596</b>	<b>7,128</b>	<b>6,970</b>	<b>6,887</b>	<b>6,801</b>	<b>7,312</b>	



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

	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>1st Period Actual 2007-2008</u>
<i>District</i>										
Resident										
Fall & Spring	16,070	15,897	15,473	16,474	17,905	17,772	17,206	16,930	17,033	17,974
Fall & Spring (N/C)	19	6	6	25	8	43	50	43	27	52
Summer (N/C)	0	0	0	0	1	0	2	4	4	5
Summer	<u>1,918</u>	<u>2,112</u>	<u>2,285</u>	<u>2,200</u>	<u>2,502</u>	<u>2,005</u>	<u>2,113</u>	<u>2,157</u>	<u>2,180</u>	<u>2,230</u>
Total, Resident	18,007	18,015	17,764	18,699	20,416	19,820	19,371	19,134	19,244	20,261
Total, Apprenticeship	254	214	216	213	196	140	144	150	159	194
Flex-time	35	42	31	18	16	25	16	24	16	20
Non-Resident										
Fall & Spring	613	678	673	638	558	445	405	402	389	377
Fall & Spring (N/C)	1	1	1	4	2	3	2	1	1	2
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>54</u>	<u>60</u>	<u>63</u>	<u>66</u>	<u>65</u>	<u>45</u>	<u>34</u>	<u>40</u>	<u>38</u>	<u>22</u>
Total, Non-Resident	668	739	737	709	625	493	441	443	428	402
<b>District Total</b>	<b>18,964</b>	<b>19,010</b>	<b>18,748</b>	<b>19,639</b>	<b>21,253</b>	<b>20,478</b>	<b>19,972</b>	<b>19,751</b>	<b>19,847</b>	<b>20,876</b>

**BOARD REPORT NO. 08-1-6CA**

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

**APPROVAL OF 2008-09 BUDGET AND PLANNING CALENDAR**

The budget development process for 2008-09 requires formulation of a budget calendar. Included in the 2008-09 calendar is consultation with the Committee for Budget and Finance, which is a subcommittee of the District Shared Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2008-09 on September 10, 2008.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached 2008-09 Budget and Planning Calendar.

## Budget and Planning Calendar, 2008-09

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2008 Schedule of Classes		
November – December		Review of Budget and Planning Calendar, discussion of budget strategies and resource allocation, and budget development process	
January 10	Governor's Budget Proposal		
January	Chancellor's Council review/revise draft of Budget and Planning Calendar and budget development process; discussion of Governor's Budget; District revenue/expenditure implications.	Review of Governor's Budget and discussion of District revenue and expenditure implications (inform DSGC at its next meeting). Finalize resource allocation recommendation.	Approval of 2008-09 Budget and Planning Calendar, review of Governor's Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities.
January/February	Chancellor's Council discussions of budget strategies and allocations. Approve resource allocation.	Continuing discussion of State budget and District revenue/expenditure options.	Board policy discussions/decision regarding budget adjustments which impact existing positions.
February	Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Campuses Finalize Summer Session 2008 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Review of preliminary District revenue assumptions and expenditure plans.
February/March	Discussion of budget priorities at Colleges and with Chancellor's Cabinet.	Review of 2007-08 Mid-Year Budget Report	Review of 2007-08 Mid-Year Budget Report
March	Campuses Finalize Fall 2008 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2008-09 budget priorities and Districtwide allocations.
April			Budget update with Board; review budget assumptions for Tentative budget.
May 9	Site Tentative Budgets completed. Work resumes developing final budget after tentative budget is loaded.		
Mid-May	Governor's May Revise		
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DSGC at its next meeting).	Governor's May Revise; budget priorities, goals and objectives.
June	District Office completes budget input and prepares Tentative Budget document	Review of 2008-09 Tentative Budget	
June 25			Adoption of 2008-09 Tentative Budget and 2008-09 Gann Limit.

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
June-August	Final adjustments to budget are made.		
July	Enactment of 2008-09 State Budget		
August	Legislative Trailer Bills		
August	2007-08 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept.10			Public Hearing/Adoption of 2008-09 Final Budget.



**Associated Students of Cañada College  
2<sup>nd</sup> Quarter Report (October-December)  
Fall 2007**

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

In **October** the ASCC held their two annual events: Club Day and the Halloween Festival. Fifteen clubs participated in club Day, including two new clubs Reel Films and the Anthology Club. Club Day included music from WILD 94.9 and pizza. The Halloween Festival included: free pizza, games, a costume contest, and prizes.

In **December** the Young Latino Leaders held their annual Posado. The event included live performances and traditional Mexican food.

# ASSOCIATED STUDENTS CAÑADA

## Balance Sheet YTD Comparison

As of December 31, 2007

	<u>Dec 31, '07</u>	<u>Dec 31, '06</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1050-3 · CASH/CHECKING-WELLS FARGO	199,056.14	164,221.24	34,834.90	21.21%
1060-3 · CASH/CHECKING - UNION BANK	40,000.00	40,000.00	0.00	0.0%
1080-3 · CASH/CD-WESTERN FIN. BANK	30,000.00	30,000.00	0.00	0.0%
Total Checking/Savings	<u>269,056.14</u>	<u>234,221.24</u>	<u>34,834.90</u>	<u>14.87%</u>
Other Current Assets				
1200-3 · EOPS LOAN RECEIVABLE	3,456.91	3,056.91	400.00	13.09%
1220-3 · DEAN'S EMERGENCY LOAN RECEIVABL	5,760.06	7,110.06	-1,350.00	-18.99%
1410-3 · ACCOUNTS REC.- STUDENT BODY FEE	64,328.10	56,089.20	8,238.90	14.69%
1411-3 · A/R STUD.FEE-BAD DEBT ALLOWANCE	-2,435.87	-1,134.36	-1,301.51	114.74%
1450-3 · INTEREST RECEIVABLE	195.53	95.55	99.98	104.64%
Total Other Current Assets	<u>71,304.73</u>	<u>65,217.36</u>	<u>6,087.37</u>	<u>9.33%</u>
Total Current Assets	340,360.87	299,438.60	40,922.27	13.67%
Fixed Assets				
1800-3 · FURNI/FIX & EQUIP	40,051.54	40,051.54	0.00	0.0%
1810-3 · ACCUM. DEPRECIATION/F&F - EQUIP	-36,681.49	-35,071.26	-1,610.23	4.59%
Total Fixed Assets	<u>3,370.05</u>	<u>4,980.28</u>	<u>-1,610.23</u>	<u>-32.33%</u>
TOTAL ASSETS	<u>343,730.92</u>	<u>304,418.88</u>	<u>39,312.04</u>	<u>12.91%</u>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Other Current Liabilities				
CLUB ACCOUNTS - CANADA	27,161.36	31,827.25	-4,665.89	-14.66%
TRUST ACCOUNTS - CANADA	145,186.35	131,285.97	13,900.38	10.59%
2850-3 · STUDENT CASH CLEARING	72.00	72.00	0.00	0.0%
Total Other Current Liabilities	<u>172,419.71</u>	<u>163,185.22</u>	<u>9,234.49</u>	<u>5.66%</u>
Total Current Liabilities	172,419.71	163,185.22	9,234.49	5.66%
Long Term Liabilities				
2100-3 · EOPS LOAN FUND	7,744.00	7,744.00	0.00	0.0%
2120-3 · DEANS' EMERGENCY LOAN FUND	9,565.00	9,565.00	0.00	0.0%
2140-3 · LATIN AMERICAN LOAN FUND	351.28	351.28	0.00	0.0%
2145-3 · MISCELLANEOUS LOAN FUNDS	84.95	84.95	0.00	0.0%
Total Long Term Liabilities	<u>17,745.23</u>	<u>17,745.23</u>	<u>0.00</u>	<u>0.0%</u>

# ASSOCIATED STUDENTS CAÑADA

## Balance Sheet YTD Comparison

As of December 31, 2007

	<u>Dec 31, '07</u>	<u>Dec 31, '06</u>	<u>\$ Change</u>	<u>% Change</u>
Total Liabilities	190,164.94	180,930.45	9,234.49	5.1%
Equity				
3100-3 · CAPITAL-COLLEGE	123,573.12	88,891.41	34,681.71	39.02%
Net Income	<u>29,992.86</u>	<u>34,597.02</u>	<u>-4,604.16</u>	<u>-13.31%</u>
Total Equity	<u>153,565.98</u>	<u>123,488.43</u>	<u>30,077.55</u>	<u>24.36%</u>
TOTAL LIABILITIES & EQUITY	<u>343,730.92</u>	<u>304,418.88</u>	<u>39,312.04</u>	<u>12.91%</u>

# ASSOCIATED STUDENTS CAÑADA

## Profit Loss YTD Comparison

July through December 2007

	<u>Jul - Dec '07</u>	<u>Jul - Dec '06</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Income</b>				
4115-3 · ATM	507.00	645.50	-138.50	-21.46%
4130-3 · INTEREST EARNED	557.08	567.12	-10.04	-1.77%
4135-3 · MISCELLANEOUS INCOME	0.00	30.00	-30.00	-100.0%
4138-3 · SPACE RENTAL - VENDOR'S FEES	0.00	435.00	-435.00	-100.0%
4145-3 · STUDENT ACTIVITY CARD SALES	50,705.00	44,369.60	6,335.40	14.28%
4155-3 · VENDING INCOME	3,212.67	4,975.09	-1,762.42	-35.43%
<b>Total Income</b>	<u>54,981.75</u>	<u>51,022.31</u>	<u>3,959.44</u>	<u>7.76%</u>
<b>Expense</b>				
5023-3 · CENTRAL DUPLICATING EXPENSE	1.74	255.02	-253.28	-99.32%
5060-3 · CONFERENCE EXPENSE	2,225.26	1,606.60	618.66	38.51%
5070-3 · DEPRECIATION/F & F	755.58	1,065.68	-310.10	-29.1%
5120-3 · EQUIPMENT EXPENSE	0.00	432.99	-432.99	-100.0%
5130-3 · MISCELLANEOUS EXPENSES	622.13	0.00	622.13	100.0%
5140-3 · OFFICE SUPPLIES EXPENSE	2,491.37	1,630.09	861.28	52.84%
5155-3 · PROGRAM ASSISTANCE EXPENSE	5,142.69	613.55	4,529.14	738.19%
5160-3 · PROGRAMS EXPENSE	7,814.11	1,751.01	6,063.10	346.26%
5180-3 · PUBLICITY	3,053.98	468.88	2,585.10	551.34%
5185-3 · SPACE RENTAL EXPENSE	0.00	435.00	-435.00	-100.0%
5210-3 · STUDENT ACTIVITY CARD EXPENSES	1,271.28	2,383.95	-1,112.67	-46.67%
5220-3 · VENDING EXPENSE	1,610.75	5,782.52	-4,171.77	-72.14%
<b>Total Expense</b>	<u>24,988.89</u>	<u>16,425.29</u>	<u>8,563.60</u>	<u>52.14%</u>
<b>Net Income</b>	<u><u>29,992.86</u></u>	<u><u>34,597.02</u></u>	<u><u>-4,604.16</u></u>	<u><u>-13.31%</u></u>

The Associated Students of College of San Mateo (ASCSM) has had a productive second half of the fall 2007 semester. Although this is a time of transition in Student Activities and at CSM, the ASCSM has been able to successfully continue to participate in college governance and has been able to create a lively and entertaining campus atmosphere for CSM student, faculty, staff, and administrators. Some of the highlights for the second half of the fall 2007 semester are:

### **Ongoing Activities**

In addition to participating in their weekly Student Senate meetings, the members of the ASCSM have also been actively involved with each of their standing committees, including the Academic Enhancement Committee, the Finance & Administration Committee, the Programs & Services Committee, the Public Relations Committee, the Inter Club Council, and the Legislative & Governmental Affairs Committee.

Members of the ASCSM Student Senate continued to participate in College and District governance committees. At the College level, student leaders are attending numerous committee meetings, including the College Council, the Faculty Academic Senate, the Committee on Instruction, the Enrollment Management Committee, the Diversity in Action Group, the College Auxiliary Services Advisory Committee and the College Assessment Committee. At the District level, students are also involved in the District Shared Governance Council, the District Committee on Budget & Finance, the District Auxiliary Services Advisory Committee and the District Student Council.

Additionally, representatives of the Student Senate have been involved with the college's planning process for new construction. Members of the ASCSM also continued to serve on the search committee to fill the vacant Coordinator of Student Activities position.

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

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

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

### **Events and Activities:**

#### **October 2007**

On Thursday, October 11, the Diversity in Action Group and the Gay-Straight Alliance, an ASCSM Club, co-sponsored an open forum for National Coming Out Day. The event gave GLBTQ members of the campus

community the opportunity to share their experiences and discuss ways of creating a welcoming climate at CSM.

Throughout the latter half of the month of October, several ASCSM Clubs, including The Catholic Club on Campus (“Triple C”) and the French Club, participated in the Language Arts Department’s annual World Language Week event. The event is a celebration of language and culture that highlights the diverse population at CSM.

During the week of October 22, the ASCSM sponsored Oktoberfest. The event, which included live music, contests, free food, and interactive games such as an obstacle course, a climbing wall, and a dunk tank, was a successful first-time fall event.

Also during the week of October 22, representatives from the ASCSM were involved with the college’s accreditation visit. In addition to be involved with the development of the college’s self study, members of the ASCSM met with members of the visiting team to share their perspective on CSM. At the visiting team’s debriefing meeting, the involvement and the commitment of CSM’s students was recognized as a commendation.

To celebrate Halloween, the ASCSM Programs & Services committee converted the Gallery Room in Building 5 into a haunted house. The committee also sponsored a costume contest and pumpkin pie eating contest on Halloween.

### **November 2007**

Over the weekend of November 9, 10, and 11, representatives from the ASCSM participated in the Fall General Assembly for the Student Senate for California Community Colleges (SSCCC). The General Assembly provided an opportunity for student leaders from around the state to come together and vote on various resolutions regarding issues facing community college students.

On Friday, November 16, the CSM Music Department, with support from the Associated Students, sponsored the annual CSM Jazz Festival. The festival featured bands from 13 local high schools, a free noontime concert, and instrument workshops for the high school students.

### **December 2007**

During the first week of December, the Diversity in Action Group (DIAG), the Gay-Straight Alliance and the Associated Students sponsored a display of the AIDS Memorial Quilt. The highlight of the weeklong event was a presentation by Dennis Smith, a co-founder of the quilt, on Wednesday, December 5.

On Thursday, December 6, the Performance Dance Ensemble held their annual Fall Dance Showcase. The showcase provided students in the dance program the opportunity to choreograph and perform their own pieces for the campus community.

In cooperation with the CSM Library, the ASCSM sponsored extended hours for the Library during the week of December 10 and December 17. This pilot program was intended to gauge the popularity of extending the hours for the period around final examinations. Depending on student feedback, the program may be repeated in the future.

Fauzi K Hamadeh  
Fall 2007 Acting Coordinator of Student Activities & ASCSM Advisor  
College of San Mateo

# ASSOCIATED STUDENTS CSM

Balance Sheet YTD Comparison  
As of December 31, 2007

	<u>Dec 31, 07</u>	<u>Dec 31, 06</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1050-4 · WELLS FARGO CHECKING ACCT	100.28	68,132.53	-68,032.25	-99.85%
1051-4 · UNION BANK OF CALIFORNIA	277,334.36	125,473.04	151,861.32	121.03%
1150-4 · PETTY CASH ASCSM	25.00	25.00	0.00	0.0%
<b>Total Checking/Savings</b>	<u>277,459.64</u>	<u>193,630.57</u>	<u>83,829.07</u>	<u>43.29%</u>
<b>Other Current Assets</b>				
1210.4 · ACCOUNTS RECEIVABLE - MISC	4,632.85	3,523.50	1,109.35	31.48%
1220.4 · A/R-Student Body Card Fee	100,682.00	136,551.00	-35,869.00	-26.27%
1221-4 · Allowance for Bad Debts-S.B.C.F	-1,912.96	-3,440.89	1,527.93	-44.41%
1310-4 · EMERGENCY LOAN RECEIVABLE	2,605.00	3,700.00	-1,095.00	-29.6%
1320-4 · LUCILE KOSHLAND E- LOAN REC.	0.00	350.00	-350.00	-100.0%
1330-4 · DISTRICT INVESTMENT POOL	376,708.88	361,992.27	14,716.61	4.07%
1340-4 · INVESTMT.MARK TO MARKET ADJMT.	-2,545.70	-5,567.02	3,021.32	-54.27%
<b>Total Other Current Assets</b>	<u>480,170.07</u>	<u>497,108.86</u>	<u>-16,938.79</u>	<u>-3.41%</u>
<b>Total Current Assets</b>	757,629.71	690,739.43	66,890.28	9.68%
<b>Fixed Assets</b>				
1800.4 · FURNITURE & FIXTURE-ASCSM	0.00	224.00	-224.00	-100.0%
1820.4 · OFFICE EQUIPMENT	0.00	0.00	0.00	0.0%
1840.4 · FURNITURE & FIXTURE - CAFE	0.00	462.27	-462.27	-100.0%
1860.4 · STUDENT CARD EQPT- ASCSM	0.00	0.00	0.00	0.0%
1870.4 · GAME & RECREATION FURNITURE	0.00	0.00	0.00	0.0%
<b>Total Fixed Assets</b>	<u>0.00</u>	<u>686.27</u>	<u>-686.27</u>	<u>-100.0%</u>
<b>TOTAL ASSETS</b>	<u><u>757,629.71</u></u>	<u><u>691,425.70</u></u>	<u><u>66,204.01</u></u>	<u><u>9.58%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Accounts Payable	25,822.92	14,578.52	11,244.40	77.13%
<b>Total Accounts Payable</b>	<u>25,822.92</u>	<u>14,578.52</u>	<u>11,244.40</u>	<u>77.13%</u>
<b>Other Current Liabilities</b>				
2010-4 · EMERGENCY LOAN FUND	10,453.95	11,251.95	-798.00	-7.09%
2015-4 · LUCILE KOSHLAND - LOAN FUND	4,600.00	4,600.00	0.00	0.0%
2020-4 · PEACHES WINSTON BOOK FUND	3,974.13	3,974.13	0.00	0.0%
2030-4 · FOREIGN STUDENT LOAN FUND	1,524.00	1,524.00	0.00	0.0%
2100-CL · CLUB ACCOUNTS	125,227.11	101,307.69	23,919.42	23.61%
2500-TR · TRUST ACCOUNT	267,908.09	268,688.30	-780.21	-0.29%
<b>Total Other Current Liabilities</b>	<u>413,687.28</u>	<u>391,346.07</u>	<u>22,341.21</u>	<u>5.71%</u>
<b>Total Current Liabilities</b>	<u>439,510.20</u>	<u>405,924.59</u>	<u>33,585.61</u>	<u>8.27%</u>
<b>Total Liabilities</b>	439,510.20	405,924.59	33,585.61	8.27%

# ASSOCIATED STUDENTS CSM

Balance Sheet YTD Comparison  
As of December 31, 2007

	<u>Dec 31, 07</u>	<u>Dec 31, 06</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Equity</b>				
3100 · CAPITAL-ASCSM	0.00	88,085.20	-88,085.20	-100.0%
3150 · CAPITAL-CSM CAFE	0.00	31,915.13	-31,915.13	-100.0%
3160 · CAPITAL-CSM VENDING	30,768.12	30,768.12	0.00	0.0%
3900 · Fund Balance	0.00	-66,404.02	66,404.02	100.0%
3901 · Fund Balance - ASCSM	244,178.42	175,028.12	69,150.30	39.51%
3902 · Fund Balance - CSM Cafe	27,378.68	-3,319.13	30,697.81	-924.88%
3950 · PRIOR YEAR ADJUSTMENTS	-36,393.25	-36,393.25	0.00	0.0%
Net Income	52,187.54	65,820.94	-13,633.40	-20.71%
Total Equity	<u>318,119.51</u>	<u>285,501.11</u>	<u>32,618.40</u>	<u>11.43%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>757,629.71</b></u>	<u><b>691,425.70</b></u>	<u><b>66,204.01</b></u>	<u><b>9.58%</b></u>

**ASSOCIATED STUDENTS CSM**

Profit Loss YTD Comparison

July through December 2007

	<u>Jul - Dec 07</u>	<u>Jul - Dec 06</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4115 · ATM	943.50	2,098.00	-1,154.50	-55.03%
4122 · PROGRAMS - INCOME	447.75	0.00	447.75	100.0%
4125 · GAMES/RECREATION	1,790.80	456.76	1,334.04	292.07%
4135 · MISC INCOME	190.06	380.00	-189.94	-49.98%
4145 · STUDENT BODY CARD FEE	84,593.50	103,449.00	-18,855.50	-18.23%
4154 · VENDING-PEPSI	8,547.24	11,950.44	-3,403.20	-28.48%
4155 · VENDING-ACTION	4,337.27	4,446.17	-108.90	-2.45%
4156 · CAFE CONTRACT COMMISSION	2,577.30	230.78	2,346.52	1,016.78%
<b>Total Income</b>	<u>103,427.42</u>	<u>123,011.15</u>	<u>-19,583.73</u>	<u>-15.92%</u>
<b>Expense</b>				
5070 · DEPRECIATIONS	44.00	1,214.70	-1,170.70	-96.38%
5078 · Loss on Disposal of Equipment	0.00	814.63	-814.63	-100.0%
5090 · EQUIPMENT REPAIR/MAINTENANCE	370.87	0.00	370.87	100.0%
5110 · FURNITURE/FIXTURES/EQUIPMENT	12.98	0.00	12.98	100.0%
5120 · Bad Debts Expense-Std. B. C. F.	343.97	1,965.54	-1,621.57	-82.5%
5130 · MISC EXPENSE	80.00	0.00	80.00	100.0%
5140 · OFFICE SUPPLIES	1,463.52	520.20	943.32	181.34%
5142 · Telephone Expense	13.56	0.00	13.56	100.0%
5160 · OPERATING	76.61	780.28	-703.67	-90.18%
5165 · HOSPITALITY	209.08	626.65	-417.57	-66.64%
5170 · PROGRAMS	13,088.32	1,273.97	11,814.35	927.37%
5172 · PUBLICATION EXPENSE	1,181.90	59.94	1,121.96	1,871.81%
5175 · CLUB ASSISTANCE/ICC	1,450.59	1,245.76	204.83	16.44%
5177 · COLLEGE PROGRAM ASSISTANCE	0.00	300.00	-300.00	-100.0%
5178 · SCHOLARSHIP-SMCCCD FOUNDATION	500.00	0.00	500.00	100.0%
5180 · STUDENT EXPRESS CARD	878.00	2,114.97	-1,236.97	-58.49%
5200 · STUDENT ASSISTANT ASCSM	24,938.84	35,649.94	-10,711.10	-30.05%
<b>Total Expense</b>	<u>44,652.24</u>	<u>46,566.58</u>	<u>-1,914.34</u>	<u>-4.11%</u>
<b>Net Ordinary Income</b>	<u>58,775.18</u>	<u>76,444.57</u>	<u>-17,669.39</u>	<u>-23.11%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4130 · INTEREST EARNED-DIST.INVESTMENT	8,874.17	6,003.76	2,870.41	47.81%
<b>Total Other Income</b>	<u>8,874.17</u>	<u>6,003.76</u>	<u>2,870.41</u>	<u>47.81%</u>
<b>Other Expense</b>				
6554 · CAFE CONT.COMM.exp. to Reserve	2,577.30	230.78	2,346.52	1,016.78%
6555 · Vending Inc. Exp. to VP Trust	12,884.51	16,396.61	-3,512.10	-21.42%
<b>Total Other Expense</b>	<u>15,461.81</u>	<u>16,627.39</u>	<u>-1,165.58</u>	<u>-7.01%</u>
<b>Net Other Income</b>	<u>-6,587.64</u>	<u>-10,623.63</u>	<u>4,035.99</u>	<u>-37.99%</u>
<b>Net Income</b>	<u><u>52,187.54</u></u>	<u><u>65,820.94</u></u>	<u><u>-13,633.40</u></u>	<u><u>-20.71%</u></u>

**Associated Students of Skyline College  
Budget Report for the 2nd Quarter 2007-2008  
Summary of Programs and Activities**

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

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

Art on Campus  
Campus Auxiliary Services Advisory Committee  
College Budget  
College Council  
Commencement Committee  
Curriculum Committee  
District Auxiliary Services Advisory Committee  
District Associated Students Governing Board  
District Board of Trustees  
District Budget Committee  
District Shared Governance Council  
Ed Policy Committee  
Fresh Look / Webpage Advisory Committee  
Health and Safety Committee  
Institutional Planning  
Technology Committee

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

***Recruitment of Students:*** The ASSC continues to encourage student participation in activities, events and student government, using handouts, flyers and giveaways to increase participation and attendance. Anticipating full council membership by the spring semester.

***Student Identification Cards:*** The Student Activities Office continues to produce Student ID Cards for the student body with assistance from the ASSC.

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

***Program and Events:***

**October 15-November 02, 2007**

Multicultural Hip Hop Conference  
ASSC sponsored with Filipino Student Union

**November 1, 2007**

Dia Los Muertos  
ASSC sponsored with LASO/Puente

**November 2, 2007**

Rock the School Bells  
ASSC sponsored with Kababayan Program

**November 16, 17 and 18, 2007**

NASCO Conference  
Ron Galatolo

**November 14, 2007**

Latino Film Festival

**November 15, 2007**

Latino Film Festival

**November 21, 2007**

Second Harvest Food Drive  
Sponsored by the ASSC  
Club grants for this event were as follows  
1<sup>st</sup> place-\$500.00  
2<sup>nd</sup> place-\$250.00  
3<sup>rd</sup> place-\$100.00

**November 30 – December 4**

Respiratory Therapy Club Conference

**December 5, 2007**

Other 49ers – Ruthanne Lum McCunn

**December 7, 2007**

Toys for Tots  
Sponsored by the ASSC

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

## Associated Students Skyline

### Balance Sheet YTD Comparison

As of December 31, 2007

	<u>Dec 31, 07</u>	<u>Dec 31, '06</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
101 - Change Fund	25.00	25.00	0.00	0.0%
100 - Cash in Bank	167,389.65	134,529.13	32,860.52	24.43%
103 - District Investment Pool	450,122.66	428,013.76	22,108.90	5.17%
<b>Total Checking/Savings</b>	<u>617,537.31</u>	<u>562,567.89</u>	<u>54,969.42</u>	<u>9.77%</u>
<b>Accounts Receivable</b>				
1200 - *Accounts Receivable	367,115.50	463,062.90	-95,947.40	-20.72%
<b>Total Accounts Receivable</b>	<u>367,115.50</u>	<u>463,062.90</u>	<u>-95,947.40</u>	<u>-20.72%</u>
<b>Other Current Assets</b>				
Accounts Receivable	175,479.82	33,486.51	141,993.31	424.03%
<b>Total Other Current Assets</b>	<u>175,479.82</u>	<u>33,486.51</u>	<u>141,993.31</u>	<u>424.03%</u>
<b>Total Current Assets</b>	<u>1,160,132.63</u>	<u>1,059,117.30</u>	<u>101,015.33</u>	<u>9.54%</u>
<b>Fixed Assets</b>				
160.0 - Fixed Assets	4,293.67	6,383.05	-2,089.38	-32.73%
<b>Total Fixed Assets</b>	<u>4,293.67</u>	<u>6,383.05</u>	<u>-2,089.38</u>	<u>-32.73%</u>
<b>TOTAL ASSETS</b>	<u><u>1,164,426.30</u></u>	<u><u>1,065,500.35</u></u>	<u><u>98,925.95</u></u>	<u><u>9.28%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 - Accounts Payable	1,099.28	1,099.28	0.00	0.0%
<b>Total Accounts Payable</b>	<u>1,099.28</u>	<u>1,099.28</u>	<u>0.00</u>	<u>0.0%</u>
<b>Other Current Liabilities</b>				
Club Accounts	122,520.86	111,750.05	10,770.81	9.64%
Loan Funds	3,182.66	3,182.66	0.00	0.0%
Trust Accounts	694,668.79	621,555.33	73,113.46	11.76%
<b>Total Other Current Liabilities</b>	<u>820,372.31</u>	<u>736,488.04</u>	<u>83,884.27</u>	<u>11.39%</u>
<b>Total Current Liabilities</b>	<u>821,471.59</u>	<u>737,587.32</u>	<u>83,884.27</u>	<u>11.37%</u>
<b>Total Liabilities</b>	<u>821,471.59</u>	<u>737,587.32</u>	<u>83,884.27</u>	<u>11.37%</u>
<b>Equity</b>				
400 - Opening Bal Equity	137,292.05	137,292.05	0.00	0.0%
450 - Retained Earnings	152,620.94	129,834.11	22,786.83	17.55%
Net Income	53,041.72	60,786.87	-7,745.15	-12.74%
<b>Total Equity</b>	<u>342,954.71</u>	<u>327,913.03</u>	<u>15,041.68</u>	<u>4.59%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,164,426.30</u></u>	<u><u>1,065,500.35</u></u>	<u><u>98,925.95</u></u>	<u><u>9.28%</u></u>

## Associated Students Skyline

### Profit Loss YTD Comparison

July through December 2007

	<u>Jul - Dec 07</u>	<u>Jul - Dec 06</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Income</b>				
<b>Revenues from Operations</b>				
508 · Interest Income	10,675.73	7,222.59	3,453.14	47.81%
510 · Miscellaneous Income	80.00	50.00	30.00	60.0%
520 · Student Activity Card Income	72,681.50	69,508.90	3,172.60	4.56%
528 · Vending Income	4,673.32	4,650.21	23.11	0.5%
<b>Total Revenues from Operations</b>	<u>88,110.55</u>	<u>81,431.70</u>	<u>6,678.85</u>	<u>8.2%</u>
<b>Total Income</b>	88,110.55	81,431.70	6,678.85	8.2%
<b>Expense</b>				
<b>Operating Expenses</b>				
601 · Payroll Expense	743.75	3,440.50	-2,696.75	-78.38%
602 · Employee Benefits	16.79	73.08	-56.29	-77.03%
620 · Depreciation	796.56	1,292.82	-496.26	-38.39%
622 · General Fund Expenditures	150.37	130.00	20.37	15.67%
623 · Office Supplies	3,219.98	3,772.07	-552.09	-14.64%
624 · Activities Fund	14,971.24	3,771.01	11,200.23	297.01%
625 · Chartered Clubs/Org. Fund	11,875.00	1,000.00	10,875.00	1,087.5%
626 · Scholarships&NonProfit Donation	1,000.00	759.88	240.12	31.6%
632 · ASSC President's Account	10.83	0.00	10.83	100.0%
642 · Conference & Travel	0.00	6,405.47	-6,405.47	-100.0%
650 · Publicity Expense	2,284.31	0.00	2,284.31	100.0%
<b>Total Operating Expenses</b>	<u>35,068.83</u>	<u>20,644.83</u>	<u>14,424.00</u>	<u>69.87%</u>
<b>Total Expense</b>	35,068.83	20,644.83	14,424.00	69.87%
<b>Net Income</b>	<u><u>53,041.72</u></u>	<u><u>60,786.87</u></u>	<u><u>-7,745.15</u></u>	<u><u>-12.74%</u></u>

**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

**Quarterly Financial Status Report, CCFS-311Q  
VIEW QUARTERLY DATA**

**CHANGE THE PERIOD**

**Fiscal Year: 2007-2008**

**Quarter Ended: (Q2) Dec 31, 2007**

**District: (370) SAN MATEO**

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2004-05	Actual 2005-06	Actual 2006-07	Projected 2007-2008
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
<b>A. Revenues:</b>					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	90,654,782	106,151,800	113,931,358	112,627,610
A.2	Other Financing Sources (Object 8900)	121,817	78,404	702,657	12,994
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	<b>90,776,599</b>	<b>106,230,204</b>	<b>114,134,015</b>	<b>112,640,604</b>
<b>B. Expenditures:</b>					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	87,847,388	92,651,889	100,452,457	107,214,807
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,949,516	13,625,995	12,989,611	4,918,801
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	<b>90,796,904</b>	<b>106,277,884</b>	<b>113,442,068</b>	<b>112,133,608</b>
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	<b>-20,305</b>	<b>-47,680</b>	<b>691,947</b>	<b>6,906</b>
D.	<b>Fund Balance, Beginning</b>	<b>9,947,691</b>	<b>9,927,386</b>	<b>9,879,706</b>	<b>9,879,706</b>
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	<b>9,947,691</b>	<b>9,927,386</b>	<b>9,879,706</b>	<b>9,879,706</b>
E.	<b>Fund Balance, Ending (C + D.2)</b>	<b>9,927,386</b>	<b>9,879,706</b>	<b>10,571,653</b>	<b>9,886,612</b>
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	10.9%	9.3%	9.3%	8.8%

**II. Annualized Attendance FTES:**

G.1	Annualized FTES (excluding apprentice and non-resident)	20,287	17,440	21,827	18,340
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**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

Line	Description	As of the specified quarter ended for each fiscal year			
		2004-05	2005-06	2006-07	2007-2008
H.1	Cash, excluding borrowed funds				6,082,687
H.2	Cash, borrowed funds only				0
H.3	<b>Total Cash (H.1 + H.2)</b>	<b>17,459,816</b>	<b>8,261,141</b>	<b>12,444,121</b>	<b>6,082,687</b>

**IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:**

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>I. Revenues:</b>					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	112,552,607	112,620,307	47,386,354	42.1%
I.2	Other Financing Sources (Object 8900)	0	12,994	12,523	96.4%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	<b>112,552,607</b>	<b>112,633,301</b>	<b>47,398,877</b>	<b>42.1%</b>
<b>J. Expenditures:</b>					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	112,577,020	113,295,992	53,138,912	46.9%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,918,801	4,918,801	1,500,000	30.5%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	<b>117,496,629</b>	<b>118,214,793</b>	<b>54,638,912</b>	<b>46.2%</b>
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	<b>-4,944,022</b>	<b>-5,581,492</b>	<b>-7,240,035</b>	
L.	<b>Adjusted Fund Balance, Beginning</b>	<b>9,879,706</b>	<b>9,879,706</b>	<b>9,879,706</b>	
L.1	<b>Fund Balance, Ending (C + L.2)</b>	<b>4,935,684</b>	<b>4,298,214</b>	<b>2,639,671</b>	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	4.2%	3.6%		

V. Has the district settled any employee contracts during this quarter? **NO**

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

Contract Period Settled	Management	Academic	Classified

(Specify) VVVV-VV	Total Cost Increase	%	Permanent		Temporary		Total Cost Increase	%
			Total Cost Increase	%	Total Cost Increase	%		
<b>a. SALARIES:</b>								
Year 1:								
Year 2:								
Year 3:								
<b>b. BENEFITS:</b>								
Year 1:								
Year 2:								
Year 3:								

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

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? NO

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed? This year? NO  
Next year? NO

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

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**San Mateo County Community College District**  
**DISTRICT CASH FLOW SUMMARY**  
**FOR THE QUARTER ENDING DECEMBER 31, 2007**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE &amp; Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST-RETIREMENT RESERVES</u>
<b>Beg. Cash Balance in County Treasury</b>	<b>17,577,058.43</b>	<b>5,725,610.88</b>	<b>35,781,613.27</b>	<b>511,819,628.57</b>	<b>91,308.78</b>	<b>292,848.63</b>	-
<b>Cash inflow from operations:</b>							
Year-to-date Income	47,398,877.34	9,373,991.27	13,417,071.43	6,292,148.91	344,530.83	3,329,016.98	1,853,623.11
Accounts Receivable	4,371,675.66	3,016,314.18	473,639.65	13,725,185.60	103,035.77	154,963.23	2,967,240.58
Deferred Income	(2,951,908.34)	(1,009,476.68)		(259,009.65)	(13,722.50)	(219,501.75)	
Cash awaiting for deposit	-						
<b>Total Income</b>	<b>66,395,703.09</b>	<b>17,106,439.65</b>	<b>49,672,324.35</b>	<b>531,577,953.43</b>	<b>525,152.88</b>	<b>3,557,327.09</b>	<b>4,820,863.69</b>
<b>Cash outflow for operations:</b>							
Year to date expenditure	54,638,911.54	10,664,305.67	19,320,496.04	14,929,419.26	491,973.65	3,039,833.00	3,031.18
Advances / Prepaid	22,808.51	(420.00)	-	-	-	-	
Account Payable	9,964,306.03	(13,034.04)	50,415.44	8,639,448.29	29,021.01	(32,832.50)	
<b>Cash Balance From Operations</b>	<b>1,769,677.01</b>	<b>6,455,588.02</b>	<b>30,301,412.87</b>	<b>508,009,085.88</b>	<b>4,158.22</b>	<b>550,326.59</b>	<b>4,817,832.51</b>
<b>Other Cash inflow</b>							
Medical Flex Plan / Revolv. Fund	-		6,663.91				
TRANS							
Trusts (JPA & 3CBG)							
<b>Beg. Investment Balance</b>							
LAIIF Balance	5,331,426.28						20,676,385.12
County Pool Balance	1,364,236.81						3,713,787.94
Special Bond			87,594.65	5,000.00			2,298,711.07
C.O.P.	-						
<b>Total Beg. Balance</b>	<b>6,695,663.09</b>		<b>87,594.65</b>	<b>5,000.00</b>			<b>26,688,884.13</b>
<b>Y.T.D. Investment Balance</b>							
LAIIF Balance	5,458,205.06						21,168,059.75
County Pool Balance	1,380,035.60						8,039,952.81
Special Bond			90,021.32	5,000.00			2,298,704.08
C.O.P.	-						
<b>Y.T.D. Balance</b>	<b>6,838,240.66</b>		<b>90,021.32</b>	<b>5,000.00</b>			<b>31,506,716.64</b>
Net Cash changes from Investment	(142,577.57)		(2,426.67)	-			(4,817,832.51)
Net changes from unrealized gain / (loss)							
Cash Balance in County Treasury	1,627,099.44	6,455,588.02	30,298,986.20	508,009,085.88	4,158.22	550,326.59	0.00
<b>Net Cash (Excluding TRANS &amp; Trusts)</b>	<b>1,627,099.44</b>	<b>6,455,588.02</b>	<b>30,292,322.29</b>	<b>508,009,085.88</b>	<b>4,158.22</b>	<b>550,326.59</b>	<b>0.00</b>

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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES			CLASSIFIED SALARIES		
				1000		PER FTES	2000		PER FTES
				AMOUNT	%		AMOUNT	%	
<b>2000-01</b>									
Cañada College	\$11,808,658	3,546	\$3,330	\$7,181,138	60.81%	\$2,025	\$2,190,884	18.55%	\$618
College of San Mateo	\$27,940,102	8,680	\$3,219	\$16,860,441	60.34%	\$1,942	\$4,906,389	17.56%	\$565
Skyline College	\$20,003,626	6,522	\$3,067	\$11,770,621	58.84%	\$1,805	\$3,431,499	17.15%	\$526
Central Svcs/District Office	\$20,860,800	0	\$0	\$971,335	4.66%	\$0	\$5,661,786	27.14%	\$0
<b>Total</b>	<b>\$80,613,186</b>	<b>18,748</b>	<b>\$4,300</b>	<b>\$36,783,535</b>	<b>45.63%</b>	<b>\$1,962</b>	<b>\$16,190,558</b>	<b>20.08%</b>	<b>\$864</b>
<b>2001-2002</b>									
Cañada College	\$12,632,803	3,948	\$3,200	\$7,853,008	62.16%	\$1,989	\$2,310,446	18.29%	\$585
College of San Mateo	\$29,955,660	8,783	\$3,411	\$18,156,582	60.61%	\$2,067	\$5,515,589	18.41%	\$628
Skyline College	\$21,496,139	6,908	\$3,112	\$12,639,227	58.80%	\$1,830	\$4,136,010	19.24%	\$599
Central Svcs/District Office	\$22,580,021	0	\$0	\$515,388	2.28%	\$0	\$6,976,608	30.90%	\$0
<b>Total</b>	<b>\$86,664,623</b>	<b>19,639</b>	<b>\$4,413</b>	<b>\$39,164,205</b>	<b>45.19%</b>	<b>\$1,994</b>	<b>\$18,938,653</b>	<b>21.85%</b>	<b>\$964</b>
<b>2002-2003</b>									
Cañada College	\$12,914,050	4,095	\$3,154	\$7,938,949	61.48%	\$1,939	\$2,466,168	19.10%	\$602
College of San Mateo	\$30,361,237	9,562	\$3,175	\$18,624,825	61.34%	\$1,948	\$5,930,211	19.53%	\$620
Skyline College	\$21,601,746	7,596	\$2,844	\$12,985,438	60.11%	\$1,710	\$4,224,624	19.56%	\$556
Central Svcs/District Office	\$24,579,650	0	\$0	\$1,061,516	4.32%	\$0	\$7,816,635	31.80%	\$0
<b>Total</b>	<b>\$89,456,683</b>	<b>21,253</b>	<b>\$4,209</b>	<b>\$40,610,728</b>	<b>45.40%</b>	<b>\$1,911</b>	<b>\$20,437,638</b>	<b>22.85%</b>	<b>\$962</b>
<b>2003-2004</b>									
Cañada College	\$11,792,286	3,754	\$3,141	\$7,098,066	60.19%	\$1,891	\$2,090,852	17.73%	\$557
College of San Mateo	\$28,985,348	9,598	\$3,020	\$17,502,322	60.38%	\$1,824	\$5,157,683	17.79%	\$537
Skyline College	\$20,325,148	7,128	\$2,851	\$12,208,467	60.07%	\$1,713	\$3,783,320	18.61%	\$531
Central Svcs/District Office	\$27,181,269	0	\$0	\$574,914	2.12%	\$0	\$7,823,285	28.78%	\$0
<b>Total</b>	<b>\$88,284,051</b>	<b>20,480</b>	<b>\$4,311</b>	<b>\$37,383,769</b>	<b>42.34%</b>	<b>\$1,825</b>	<b>\$18,855,140</b>	<b>21.36%</b>	<b>\$921</b>
<b>2004-2005</b>									
Cañada College	\$13,075,199	4,061	\$3,220	\$7,522,047	57.53%	\$1,852	\$2,320,706	17.75%	\$571
College of San Mateo	\$29,993,932	8,942	\$3,354	\$18,130,378	60.45%	\$2,028	\$5,125,054	17.09%	\$573
Skyline College	\$21,488,221	6,970	\$3,083	\$12,940,296	60.22%	\$1,857	\$3,773,824	17.56%	\$541
Central Svcs/District Office	\$26,239,553	0	\$0	\$556,323	2.12%	\$0	\$8,142,280	31.03%	\$0
<b>Total</b>	<b>\$90,796,905</b>	<b>19,973</b>	<b>\$4,546</b>	<b>\$39,149,044</b>	<b>43.12%</b>	<b>\$1,960</b>	<b>\$19,361,863</b>	<b>21.32%</b>	<b>\$969</b>
<b>2005-06</b>									
Cañada College	\$13,755,589	4,195	\$3,279	\$8,025,133	58.34%	\$1,913	\$2,548,605	18.53%	\$608
College of San Mateo	\$31,692,633	8,669	\$3,656	\$19,075,209	60.19%	\$2,200	\$5,370,121	16.94%	\$619
Skyline College	\$22,945,013	6,887	\$3,332	\$13,556,860	59.08%	\$1,968	\$4,053,691	17.67%	\$589
Central Svcs/District Office	\$37,884,646	0	\$0	\$684,157	1.81%	\$0	\$8,810,570	23.26%	\$0
<b>Total</b>	<b>\$106,277,881</b>	<b>19,751</b>	<b>\$5,381</b>	<b>\$41,341,359</b>	<b>38.90%</b>	<b>\$2,093</b>	<b>\$20,782,987</b>	<b>19.56%</b>	<b>\$1,052</b>
<b>2006-07</b>									
Cañada College	\$15,513,098	4,255	\$3,646	\$9,052,774	58.36%	\$2,128	\$2,997,603	19.32%	\$704
College of San Mateo	\$34,805,627	8,791	\$3,959	\$21,259,480	61.08%	\$2,418	\$5,942,897	17.07%	\$676
Skyline College	\$24,344,471	6,801	\$3,580	\$14,577,180	59.88%	\$2,143	\$4,425,099	18.18%	\$651
Central Svcs/District Office	\$32,732,386	0	\$0	\$543,059	1.66%	\$0	\$9,007,902	27.52%	\$0
<b>Total</b>	<b>\$107,395,582</b>	<b>19,847</b>	<b>\$5,411</b>	<b>\$45,432,493</b>	<b>42.30%</b>	<b>\$2,289</b>	<b>\$22,373,501</b>	<b>20.83%</b>	<b>\$1,127</b>

Notes:

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

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

Page 2

EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000		
AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
\$1,477,846	12.51%	\$417	\$849,738	7.20%	\$240	\$109,052	0.92%	\$31	\$0	0.00%	\$0
\$3,381,767	12.10%	\$390	\$1,549,140	5.54%	\$178	\$349,089	1.25%	\$40	\$893,275	3.20%	\$103
\$2,411,962	12.06%	\$370	\$1,504,845	7.52%	\$231	\$586,994	2.93%	\$90	\$297,705	1.49%	\$46
\$4,197,159	20.12%	\$0	\$5,375,003	25.77%	\$0	\$1,255,583	6.02%	\$0	\$3,399,934	16.30%	\$0
<b>\$11,468,734</b>	<b>14.23%</b>	<b>\$612</b>	<b>\$9,278,726</b>	<b>11.51%</b>	<b>\$495</b>	<b>\$2,300,718</b>	<b>2.85%</b>	<b>\$123</b>	<b>\$4,590,914</b>	<b>5.69%</b>	<b>\$245</b>
\$1,641,808	13.00%	\$416	\$621,208	4.92%	\$157	\$48,445	0.38%	\$12	\$157,888	1.25%	\$40
\$3,779,836	12.62%	\$430	\$1,591,167	5.31%	\$181	\$360,865	1.20%	\$41	\$551,621	1.84%	\$63
\$2,722,326	12.66%	\$394	\$1,359,202	6.32%	\$197	\$460,671	2.14%	\$67	\$178,703	0.83%	\$26
\$4,649,086	20.59%	\$0	\$6,028,644	26.70%	\$0	\$724,435	3.21%	\$0	\$3,685,858	16.32%	\$0
<b>\$12,793,056</b>	<b>14.76%</b>	<b>\$651</b>	<b>\$9,600,221</b>	<b>11.08%</b>	<b>\$489</b>	<b>\$1,594,416</b>	<b>1.84%</b>	<b>\$81</b>	<b>\$4,574,070</b>	<b>5.28%</b>	<b>\$233</b>
\$1,865,192	14.44%	\$455	\$554,146	4.29%	\$135	\$31,230	0.24%	\$8	\$58,365	0.45%	\$14
\$4,411,303	14.53%	\$461	\$1,193,566	3.93%	\$125	\$103,905	0.34%	\$11	\$97,427	0.32%	\$10
\$3,064,203	14.18%	\$403	\$1,200,784	5.56%	\$158	\$121,793	0.56%	\$16	\$4,904	0.02%	\$1
\$5,824,556	23.70%	\$0	\$6,920,699	28.16%	\$0	\$305,539	1.24%	\$0	\$2,650,705	10.78%	\$0
<b>\$15,165,254</b>	<b>16.95%</b>	<b>\$714</b>	<b>\$9,869,195</b>	<b>11.03%</b>	<b>\$464</b>	<b>\$562,467</b>	<b>0.63%</b>	<b>\$26</b>	<b>\$2,811,401</b>	<b>3.14%</b>	<b>\$132</b>
\$1,942,156	16.47%	\$517	\$579,130	4.91%	\$154	\$26,203	0.22%	\$7	\$55,879	0.47%	\$15
\$4,761,950	16.43%	\$496	\$1,075,809	3.71%	\$112	\$105,309	0.36%	\$11	\$382,275	1.32%	\$40
\$3,393,849	16.70%	\$476	\$836,728	4.12%	\$117	\$35,212	0.17%	\$5	\$67,572	0.33%	\$9
\$7,234,924	26.62%	\$0	\$6,894,239	25.36%	\$0	\$342,145	1.26%	\$0	\$4,311,762	15.86%	\$0
<b>\$17,332,879</b>	<b>19.63%</b>	<b>\$846</b>	<b>\$9,385,906</b>	<b>10.63%</b>	<b>\$458</b>	<b>\$508,869</b>	<b>0.58%</b>	<b>\$25</b>	<b>\$4,817,488</b>	<b>5.46%</b>	<b>\$235</b>
\$2,186,184	16.72%	\$538	\$949,290	7.26%	\$234	\$70,109	0.54%	\$17	\$26,863	0.21%	\$7
\$5,131,569	17.11%	\$574	\$1,396,104	4.65%	\$156	\$43,686	0.15%	\$5	\$167,140	0.56%	\$19
\$3,674,519	17.10%	\$527	\$925,656	4.31%	\$133	\$71,598	0.33%	\$10	\$102,326	0.48%	\$15
\$7,964,149	30.35%	\$0	\$6,693,121	25.51%	\$0	\$230,493	0.88%	\$0	\$2,653,187	10.11%	\$0
<b>\$18,956,422</b>	<b>20.88%</b>	<b>\$949</b>	<b>\$9,964,172</b>	<b>10.97%</b>	<b>\$499</b>	<b>\$415,886</b>	<b>0.46%</b>	<b>\$21</b>	<b>\$2,949,516</b>	<b>3.25%</b>	<b>\$148</b>
\$2,426,386	17.64%	\$578	\$741,963	5.39%	\$177	\$1,662	0.01%	\$0	\$11,840	0.09%	\$3
\$5,502,772	17.36%	\$635	\$1,526,260	4.82%	\$176	\$32,953	0.10%	\$4	\$185,318	0.58%	\$21
\$3,965,764	17.28%	\$576	\$1,175,846	5.12%	\$171	\$5,192	0.02%	\$1	\$187,660	0.82%	\$27
\$8,353,451	22.05%	\$0	\$6,570,316	17.34%	\$0	\$224,975	0.59%	\$0	\$13,241,177	34.95%	\$0
<b>\$20,248,373</b>	<b>19.05%</b>	<b>\$1,025</b>	<b>\$10,014,385</b>	<b>9.42%</b>	<b>\$507</b>	<b>\$264,782</b>	<b>0.25%</b>	<b>\$13</b>	<b>\$13,625,995</b>	<b>12.82%</b>	<b>\$690</b>
\$2,657,715	17.13%	\$625	\$803,287	5.18%	\$189	\$1,719	0.01%	\$0	\$51,186	0.33%	\$12
\$5,946,591	17.09%	\$676	\$1,656,659	4.76%	\$188	\$0	0.00%	\$0	\$288,699	0.83%	\$33
\$4,162,778	17.10%	\$612	\$1,153,116	4.74%	\$170	\$26,299	0.11%	\$4	\$149,225	0.61%	\$22
\$3,568,987	10.90%	\$0	\$6,917,282	21.13%	\$0	\$194,463	0.59%	\$0	\$12,500,693	38.19%	\$0
<b>\$16,336,071</b>	<b>15.21%</b>	<b>\$823</b>	<b>\$10,530,344</b>	<b>9.81%</b>	<b>\$531</b>	<b>\$222,481</b>	<b>0.21%</b>	<b>\$11</b>	<b>\$12,989,803</b>	<b>12.10%</b>	<b>\$654</b>

Notes:

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

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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>2001-2002</b>								
Cañada College	\$12,337,984	3,948	\$9,300,549	75.38%	\$2,356	\$1,824,057	14.78%	\$462
College of San Mateo	\$28,326,892	8,783	\$22,824,753	80.58%	\$2,599	\$3,564,453	12.58%	\$406
Skyline College	\$21,052,322	6,908	\$16,332,449	77.58%	\$2,364	\$2,640,226	12.54%	\$382
Central Svcs/District Office	\$20,917,912	0	\$4,492,050	21.47%	\$0	\$1,071	0.01%	\$0
<b>Total</b>	<b>\$82,635,110</b>	<b>19,639</b>	<b>\$52,949,801</b>	<b>64.08%</b>	<b>\$2,696</b>	<b>\$8,029,807</b>	<b>9.72%</b>	<b>\$409</b>
<b>2002-2003</b>								
Cañada College	\$12,568,099	4,095	\$9,462,639	75.29%	\$2,311	\$1,814,555	14.44%	\$443
College of San Mateo	\$28,608,707	9,559	\$23,215,700	81.15%	\$2,429	\$3,396,281	11.87%	\$355
Skyline College	\$21,190,072	7,585	\$16,576,214	78.23%	\$2,185	\$2,520,121	11.89%	\$332
Central Svcs/District Office	\$22,991,850	0	\$5,849,476	25.44%	\$0	\$400,752	1.74%	\$0
<b>Total</b>	<b>\$85,358,728</b>	<b>21,239</b>	<b>\$55,104,029</b>	<b>64.56%</b>	<b>\$2,594</b>	<b>\$8,131,709</b>	<b>9.53%</b>	<b>\$383</b>
<b>2003-2004</b>								
Cañada College	\$11,527,638	3,753	\$8,863,921	76.89%	\$2,362	\$1,466,925	12.73%	\$391
College of San Mateo	\$26,917,388	9,597	\$21,243,979	78.92%	\$2,214	\$3,554,627	13.21%	\$370
Skyline College	\$19,951,945	7,127	\$15,620,283	78.29%	\$2,192	\$2,289,664	11.48%	\$321
Central Svcs/District Office	\$24,932,870	0	\$6,062,452	24.32%	\$0	\$234,218	0.94%	\$0
<b>Total</b>	<b>\$83,329,841</b>	<b>20,477</b>	<b>\$51,790,635</b>	<b>62.15%</b>	<b>\$2,529</b>	<b>\$7,545,434</b>	<b>9.05%</b>	<b>\$368</b>
<b>2004-2005</b>								
Cañada College	\$12,766,997	4,061	\$9,884,468	77.42%	\$2,434	\$1,578,171	12.36%	\$389
College of San Mateo	\$28,153,518	8,942	\$22,304,783	79.23%	\$2,494	\$3,657,969	12.99%	\$409
Skyline College	\$21,141,029	6,970	\$16,707,797	79.03%	\$2,397	\$2,461,809	11.64%	\$353
Central Svcs/District Office	\$25,456,582	0	\$6,316,373	24.81%	\$0	\$332,869	1.31%	\$0
<b>Total</b>	<b>\$87,518,126</b>	<b>19,973</b>	<b>\$55,213,421</b>	<b>63.09%</b>	<b>\$2,764</b>	<b>\$8,030,818</b>	<b>9.18%</b>	<b>\$402</b>
<b>2005-2006</b>								
Cañada College	\$13,433,034	4,195	\$10,429,502	77.64%	\$2,486	\$1,732,452	12.90%	\$413
College of San Mateo	\$29,641,602	8,669	\$23,696,737	79.94%	\$2,734	\$3,653,820	12.33%	\$421
Skyline College	\$22,541,883	6,887	\$17,500,735	77.64%	\$2,541	\$2,710,112	12.02%	\$394
Central Svcs/District Office	\$29,071,627	0	\$6,420,495	22.09%	\$0	\$138,270	0.48%	\$0
<b>Total</b>	<b>\$94,688,147</b>	<b>19,751</b>	<b>\$58,047,469</b>	<b>61.30%</b>	<b>\$2,939</b>	<b>\$8,234,654</b>	<b>8.70%</b>	<b>\$417</b>
<b>2006-2007</b>								
Cañada College	\$15,188,197	4,255	\$11,678,314	76.89%	\$2,745	\$2,005,024	13.20%	\$471
College of San Mateo	\$32,849,639	8,791	\$26,222,370	79.83%	\$2,983	\$4,035,319	12.28%	\$459
Skyline College	\$24,083,289	6,801	\$18,875,389	78.38%	\$2,775	\$2,828,514	11.74%	\$416
Central Svcs/District Office	\$31,405,893	0	\$10,113,333	32.20%	\$0	\$91,401	0.29%	\$0
<b>Total</b>	<b>\$103,527,018</b>	<b>19,847</b>	<b>\$66,889,406</b>	<b>64.61%</b>	<b>\$3,370</b>	<b>\$8,960,258</b>	<b>8.65%</b>	<b>\$451</b>

Notes:

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

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

Page 2

	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>2001-2002</b>								
Cañada College	\$12,337,984	3,948	\$3,882	0.03%	\$1	\$1,209,496	9.80%	\$306
College of San Mateo	\$28,326,892	8,783	\$50,182	0.18%	\$6	\$1,887,504	6.66%	\$215
Skyline College	\$21,052,322	6,908	\$63,849	0.30%	\$9	\$2,015,798	9.58%	\$292
Central Svcs/District Office	\$20,917,912	0	\$7,421,023	35.48%	\$0	\$9,003,768	43.04%	\$0
<b>Total</b>	<b>\$82,635,110</b>	<b>19,639</b>	<b>\$7,538,936</b>	<b>9.12%</b>	<b>\$384</b>	<b>\$14,116,566</b>	<b>17.08%</b>	<b>\$719</b>
<b>2002-2003</b>								
Cañada College	\$12,568,099	4,095	\$14,410	0.11%	\$4	\$1,276,495	10.16%	\$312
College of San Mateo	\$28,608,707	9,559	\$91,980	0.32%	\$10	\$1,904,746	6.66%	\$199
Skyline College	\$21,190,072	7,585	\$92,136	0.43%	\$12	\$2,001,601	9.45%	\$264
Central Svcs/District Office	\$22,991,850	0	\$7,622,870	33.15%	\$0	\$9,118,752	39.66%	\$0
<b>Total</b>	<b>\$85,358,728</b>	<b>21,239</b>	<b>\$7,821,396</b>	<b>9.16%</b>	<b>\$368</b>	<b>\$14,301,594</b>	<b>16.75%</b>	<b>\$673</b>
<b>2003-2004</b>								
Cañada College	\$11,527,638	3,753	\$22,774	0.20%	\$6	\$1,174,018	10.18%	\$313
College of San Mateo	\$26,917,388	9,597	\$25,548	0.09%	\$3	\$2,093,234	7.78%	\$218
Skyline College	\$19,951,945	7,127	\$34,393	0.17%	\$5	\$2,007,605	10.06%	\$282
Central Svcs/District Office	\$24,932,870	0	\$8,099,486	32.49%	\$0	\$10,536,714	42.26%	\$0
<b>Total</b>	<b>\$83,329,841</b>	<b>20,477</b>	<b>\$8,182,201</b>	<b>9.82%</b>	<b>\$400</b>	<b>\$15,811,571</b>	<b>18.97%</b>	<b>\$772</b>
<b>2004-2005</b>								
Cañada College	\$12,766,997	4,061	\$26,358	0.21%	\$6	\$1,277,999	10.01%	\$315
College of San Mateo	\$28,153,518	8,942	\$52,632	0.19%	\$6	\$2,138,134	7.59%	\$239
Skyline College	\$21,141,029	6,970	\$30,015	0.14%	\$4	\$1,941,408	9.18%	\$279
Central Svcs/District Office	\$25,456,582	0	\$8,298,369	32.60%	\$0	\$10,508,972	41.28%	\$0
<b>Total</b>	<b>\$87,518,126</b>	<b>19,973</b>	<b>\$8,407,373</b>	<b>9.61%</b>	<b>\$421</b>	<b>\$15,866,514</b>	<b>18.13%</b>	<b>\$794</b>
<b>2005-2006</b>								
Cañada College	\$13,433,034	4,195	\$18,700	0.14%	\$4	\$1,252,381	9.32%	\$299
College of San Mateo	\$29,641,602	8,669	\$67,045	0.23%	\$8	\$2,224,001	7.50%	\$257
Skyline College	\$22,541,883	6,887	\$39,579	0.18%	\$6	\$2,291,457	10.17%	\$333
Central Svcs/District Office	\$29,071,627	0	\$9,178,140	31.57%	\$0	\$13,334,722	45.87%	\$0
<b>Total</b>	<b>\$94,688,147</b>	<b>19,751</b>	<b>\$9,303,463</b>	<b>9.83%</b>	<b>\$471</b>	<b>\$19,102,561</b>	<b>20.17%</b>	<b>\$967</b>
<b>2006-2007</b>								
Cañada College	\$15,188,197	4,255	\$24,767	0.16%	\$6	\$1,480,092	9.75%	\$348
College of San Mateo	\$32,849,639	8,791	\$102,174	0.31%	\$12	\$2,489,776	7.58%	\$283
Skyline College	\$24,083,289	6,801	\$69,199	0.29%	\$10	\$2,310,187	9.59%	\$340
Central Svcs/District Office	\$31,405,893	0	\$9,271,854	29.52%	\$0	\$11,929,305	37.98%	\$0
<b>Total</b>	<b>\$103,527,018</b>	<b>19,847</b>	<b>\$9,467,994</b>	<b>9.15%</b>	<b>\$477</b>	<b>\$18,209,360</b>	<b>17.59%</b>	<b>\$917</b>

Notes:

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

**San Mateo County Community College District**

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

Page 1

	TOTAL GEN'L FUND EXPENSES 1000X only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>2000-2001</b>							
Cañada College	\$7,181,138	\$3,169,536	44.14%	\$2,262,946	31.51%	\$647,262	9.01%
College of San Mateo	\$16,860,442	\$7,638,107	45.30%	\$5,031,408	29.84%	\$2,374,979	14.09%
Skyline College	\$11,770,621	\$5,822,017	49.46%	\$3,169,580	26.93%	\$1,239,044	10.53%
Central Svcs/District Office	\$971,334	\$0	0.00%	\$0	0.00%	\$543,410	55.94%
<b>Total</b>	<b>\$36,783,535</b>	<b>\$16,629,660</b>	<b>45.21%</b>	<b>\$10,463,934</b>	<b>28.45%</b>	<b>\$4,804,695</b>	<b>13.06%</b>
<b>2001-2002</b>							
Cañada College	\$7,853,008	\$3,232,830	41.17%	\$2,634,411	33.55%	\$747,935	9.52%
College of San Mateo	\$18,156,582	\$8,334,112	45.90%	\$5,405,488	29.77%	\$2,452,138	13.51%
Skyline College	\$12,639,227	\$6,009,572	47.55%	\$3,662,685	28.98%	\$1,307,260	10.34%
Central Svcs/District Office	\$515,389	\$0	0.00%	\$0	0.00%	\$61,896	12.01%
<b>Total</b>	<b>\$39,164,206</b>	<b>\$17,576,514</b>	<b>44.88%</b>	<b>\$11,702,584</b>	<b>29.88%</b>	<b>\$4,569,229</b>	<b>11.67%</b>
<b>2002-2003</b>							
Cañada College	\$7,938,949	\$3,467,519	43.68%	\$2,615,205	32.94%	\$805,999	10.15%
College of San Mateo	\$18,624,825	\$8,518,979	45.74%	\$5,604,672	30.09%	\$2,409,304	12.94%
Skyline College	\$12,985,437	\$6,069,969	46.74%	\$4,062,460	31.28%	\$1,257,087	9.68%
Central Svcs/District Office	\$1,061,515	\$0	0.00%	\$391,050	36.84%	\$211,944	19.97%
<b>Total</b>	<b>\$40,610,726</b>	<b>\$18,056,467</b>	<b>44.46%</b>	<b>\$12,673,387</b>	<b>31.21%</b>	<b>\$4,684,334</b>	<b>11.53%</b>
<b>2003-2004</b>							
Cañada College	\$7,098,066	\$3,144,684	44.30%	\$2,302,158	32.43%	\$760,360	10.71%
College of San Mateo	\$17,502,322	\$8,577,689	49.01%	\$5,012,198	28.64%	\$1,823,505	10.42%
Skyline College	\$12,208,468	\$6,112,291	50.07%	\$3,334,618	27.31%	\$1,119,031	9.17%
Central Svcs/District Office	\$628,339	\$0	0.00%	\$112,740	17.94%	\$130,975	20.84%
<b>Total</b>	<b>\$37,437,195</b>	<b>\$17,834,664</b>	<b>47.64%</b>	<b>\$10,761,714</b>	<b>28.75%</b>	<b>\$3,833,871</b>	<b>10.24%</b>
<b>2004-2005</b>							
Cañada College	\$7,522,047	\$3,276,153	43.55%	\$2,656,401	35.31%	\$546,918	7.27%
College of San Mateo	\$18,130,378	\$8,676,777	47.86%	\$5,535,593	30.53%	\$1,864,834	10.29%
Skyline College	\$12,940,296	\$6,088,589	47.05%	\$3,795,455	29.33%	\$1,288,737	9.96%
Central Svcs/District Office	\$556,323	\$0	0.00%	\$0	0.00%	\$130,512	23.46%
<b>Total</b>	<b>\$39,149,044</b>	<b>\$18,041,520</b>	<b>46.08%</b>	<b>\$11,987,449</b>	<b>30.62%</b>	<b>\$3,831,002</b>	<b>9.79%</b>
<b>2005-2006</b>							
Cañada College	\$8,025,133	\$3,505,905	43.69%	\$2,853,363	35.56%	\$542,219	6.76%
College of San Mateo	\$19,075,209	\$9,146,227	47.95%	\$5,821,588	30.52%	\$1,867,996	9.79%
Skyline College	\$13,556,860	\$6,550,140	48.32%	\$3,977,735	29.34%	\$1,312,030	9.68%
Central Svcs/District Office	\$684,157	\$0	0.00%	\$0	0.00%	\$184,560	26.98%
<b>Total</b>	<b>\$41,341,359</b>	<b>\$19,202,272</b>	<b>46.45%</b>	<b>\$12,652,686</b>	<b>30.61%</b>	<b>\$3,906,806</b>	<b>9.45%</b>
<b>2006-2007</b>							
Cañada College	\$9,052,775	\$3,440,689	38.01%	\$3,695,489	40.82%	\$650,099	7.18%
College of San Mateo	\$21,259,480	\$9,336,418	43.92%	\$7,163,376	33.69%	\$2,414,805	11.36%
Skyline College	\$14,577,179	\$6,361,816	43.64%	\$5,016,930	34.42%	\$1,370,191	9.40%
Central Svcs/District Office	\$490,047	\$0	0.00%	\$186	0.04%	\$90,637	18.50%
<b>Total</b>	<b>\$45,379,481</b>	<b>\$19,138,923</b>	<b>42.18%</b>	<b>\$15,875,981</b>	<b>34.98%</b>	<b>\$4,525,732</b>	<b>9.97%</b>

Notes:

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

**San Mateo County Community College District**

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

Page 2

	TOTAL GEN'L FUND EXPENSES 1000X only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>2000-2001</b>							
Cañada College	\$7,181,138	\$141,102	1.96%	\$693,578	9.66%	\$266,714	3.71%
College of San Mateo	\$16,860,442	\$419,276	2.49%	\$1,161,731	6.89%	\$234,939	1.39%
Skyline College	\$11,770,621	\$487,859	4.14%	\$901,089	7.66%	\$151,032	1.28%
Central Svcs/District Office	\$971,334	\$70,628	7.27%	\$357,298	36.78%	\$0	0.00%
<b>Total</b>	<b>\$36,783,535</b>	<b>\$1,118,865</b>	<b>3.04%</b>	<b>\$3,113,696</b>	<b>8.46%</b>	<b>\$652,685</b>	<b>1.77%</b>
<b>2001-2002</b>							
Cañada College	\$7,853,008	\$92,711	1.18%	\$842,565	10.73%	\$302,556	3.85%
College of San Mateo	\$18,156,582	\$532,656	2.93%	\$1,219,820	6.72%	\$212,368	1.17%
Skyline College	\$12,639,227	\$530,632	4.20%	\$963,653	7.62%	\$165,426	1.31%
Central Svcs/District Office	\$515,389	\$106,633	20.69%	\$346,859	67.30%	\$0	0.00%
<b>Total</b>	<b>\$39,164,206</b>	<b>\$1,262,632</b>	<b>3.22%</b>	<b>\$3,372,897</b>	<b>8.61%</b>	<b>\$680,350</b>	<b>1.74%</b>
<b>2002-2003</b>							
Cañada College	\$7,938,949	\$91,244	1.15%	\$740,766	9.33%	\$218,216	2.75%
College of San Mateo	\$18,624,825	\$516,423	2.77%	\$1,337,925	7.18%	\$237,522	1.28%
Skyline College	\$12,985,437	\$442,875	3.41%	\$978,686	7.54%	\$174,360	1.34%
Central Svcs/District Office	\$1,061,515	\$155,679	14.67%	\$302,842	28.53%	\$0	0.00%
<b>Total</b>	<b>\$40,610,726</b>	<b>\$1,206,221</b>	<b>2.97%</b>	<b>\$3,360,219</b>	<b>8.27%</b>	<b>\$630,098</b>	<b>1.55%</b>
<b>2003-2004</b>							
Cañada College	\$7,098,066	\$107,055	1.51%	\$638,217	8.99%	\$145,592	2.05%
College of San Mateo	\$17,502,322	\$383,720	2.19%	\$1,458,659	8.33%	\$246,551	1.41%
Skyline College	\$12,208,468	\$408,556	3.35%	\$1,039,982	8.52%	\$193,990	1.59%
Central Svcs/District Office	\$628,339	\$69,631	11.08%	\$314,993	50.13%	\$0	0.00%
<b>Total</b>	<b>\$37,437,195</b>	<b>\$968,962</b>	<b>2.59%</b>	<b>\$3,451,851</b>	<b>9.22%</b>	<b>\$586,133</b>	<b>1.57%</b>
<b>2004-2005</b>							
Cañada College	\$7,522,047	\$135,800	1.81%	\$860,529	11.44%	\$46,245	0.61%
College of San Mateo	\$18,130,378	\$380,334	2.10%	\$1,411,863	7.79%	\$260,976	7.79%
Skyline College	\$12,940,296	\$474,803	3.67%	\$1,094,725	8.46%	\$197,987	1.53%
Central Svcs/District Office	\$556,323	\$24,801	4.46%	\$401,010	72.08%	\$0	0.00%
<b>Total</b>	<b>\$39,149,044</b>	<b>\$1,015,739</b>	<b>2.59%</b>	<b>\$3,768,127</b>	<b>9.63%</b>	<b>\$505,209</b>	<b>1.29%</b>
<b>2005-2006</b>							
Cañada College	\$8,025,133	\$203,198	2.53%	\$910,945	11.35%	\$9,502	0.12%
College of San Mateo	\$19,075,209	\$418,873	2.20%	\$1,546,789	8.11%	\$273,736	8.11%
Skyline College	\$13,556,860	\$508,931	3.75%	\$1,019,490	7.52%	\$188,533	1.39%
Central Svcs/District Office	\$684,157	\$6,460	0.94%	\$493,137	72.08%	\$0	0.00%
<b>Total</b>	<b>\$41,341,359</b>	<b>\$1,137,462</b>	<b>2.75%</b>	<b>\$3,970,361</b>	<b>9.60%</b>	<b>\$471,771</b>	<b>1.14%</b>
<b>2006-2007</b>							
Cañada College	\$9,052,775	\$228,981	2.53%	\$988,140	10.92%	\$49,377	0.55%
College of San Mateo	\$21,259,480	\$469,672	2.21%	\$1,583,476	7.45%	\$291,733	1.37%
Skyline College	\$14,577,179	\$509,909	3.50%	\$1,079,613	7.41%	\$238,720	1.64%
Central Svcs/District Office	\$490,047	\$23,116	4.72%	\$376,108	76.75%	\$0	0.00%
<b>Total</b>	<b>\$45,379,481</b>	<b>\$1,231,678</b>	<b>2.71%</b>	<b>\$4,027,337</b>	<b>8.87%</b>	<b>\$579,830</b>	<b>1.28%</b>

Notes:

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