

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

2008-09 MID-YEAR BUDGET REPORT

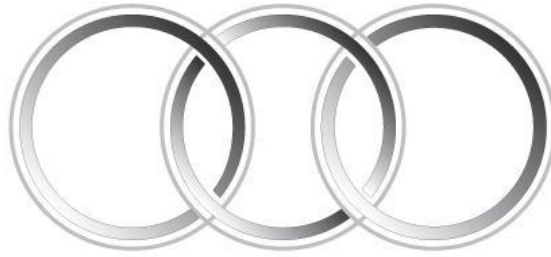


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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

2008-09
Mid-Year Budget
Report

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San Mateo County Community College District 2008-09 Mid-Year Budget Report

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2008-09 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 fiscal year 2009-10.

Governor Schwarzenegger released his proposed budget for 2009-10 early on December 31, 2008. Since then, he has had numerous meetings with top legislative leaders in an effort to craft a package that would address a \$41.6 billion shortfall ending June 30, 2010. After what appeared to be an acceptable budget finally emerged, a much anticipated floor vote from the legislature failed during the President’s Day marathon weekend. It took another few days and more compromises for the final Senate vote to deliver passage of the long-awaited budget.



The proposed solutions include tax increases, spending cuts and borrowing. The budget package includes no student tuition fee increase and a funding increase to community colleges for three percent growth for fiscal year 2009-10 and it does not include a cost-of-living increase. Given the circumstances, community colleges were protected from deeper cuts. This reflects the recognition from state leaders to place priority on enrollment demand as community colleges experience surging enrollment because of cuts at the California State Universities and University of California systems as well as the economic downturn.

The District is once again faced with a very challenging budget year. Due to developments at the State level, during November, the District and the three Colleges began preparations for mid-year budget cuts in late fall. The District Budget and Finance Committee has been discussing budget strategies for ways to deal with a severe budget shortfall in the current year and the next fiscal year. Chief Financial Officer Kathy Blackwood has instructed the Colleges to prepare for cuts in the range of between three to ten percent. Chancellor Ron Galatolo held open forums at the Colleges to review the current state budget crisis and how it differs from the situation in 2002-03 because of the ongoing structural deficit, highly polarized state legislature and the size of the deficit.

During this uncertain economic climate, the District needs to work collectively to address the serious financial challenges that lie ahead.

Highlights of budget package affecting community colleges:

For 2008-09

- **\$39.8 million** cut to eliminate **0.68 COLA**
- **\$3.6 million** reduction to capture unspent prior year funds
- **\$3 million** to cut mandate payments
- **No change in student fees**, remains at **\$20/unit**
- **\$340 million** in apportionment funding deferred from January to April to July replacing the **existing \$245 million** deferral added to the community college budget in 2008-09
- **Delay repayment** of existing \$200 million June to July deferral now to be repaid in October

For 2009-10

- **No COLA**
- **No fee increases**
- **\$185.4 million** augmentation to **fund 3% enrollment growth**
- **Maintains funding the Cal Grant program**
- **Does not include categorical flexibility provisions for the colleges**
- **Does not include other policy changes**

Proposition 98

- **Lowers Prop 98 spending for the colleges and K-12 schools to \$50.7 billion in 2008-09** (a reduction of \$7.4 billion)
- The current reduction is accomplished by **\$5 billion in funding swaps, deferrals and \$2.4 billion in program cuts**
- **\$700 million less in funding for 2009-10** than provided for in 2008-09

State Budget Overview

The 2008-09 State budget was signed in mid-September 2008. By October, it was apparent according to analysts' early data that the State budget – passed only a month earlier – had fallen about \$10 billion into the red. The rapid swelling of the deficit was related to loss of capital gains, falling property taxes, the stock market plunge as well as broader economic troubles and global recession. The Governor had convened special sessions with the legislature to address the situation. However, numerous meetings failed to yield results.

Once America's most prosperous State, California is now on the brink of insolvency. Over the last month, the headlines in major newspapers across the State read "We are broke! — We are out of money!" State Controller John Chiang has sounded the alarm and announced the State is unable to pay its bills and keep programs running. Cash reserves are dwindling and special funds are tapped out. IOUs or "registered warrants" will be issued possibly as early as April. California already has taken some steps to conserve cash. A joint decision by the State Treasurer, Controller and Director of Finance froze State funding for public works projects. The Controller delayed an estimated \$1.9 billion in payments to taxpayers who filed their tax returns and are owed refunds. He also imposed the same 30-day delay on payments to counties for welfare programs, vendor payments to State contractors and college tuition assistance. Fortunately, education was given high priority and is among the sectors that will be receiving payments.

As reported by several news articles, "the budget crisis in California is a consequence of an economy based on borrowing to pay back old debt as well as financing new spending." The administration has acknowledged a consistent structural deficit. This fact combined with the dramatic decline in revenues has produced an astonishing \$42 billion shortfall over the next eighteen months. The Governor and State legislative leaders have been meeting in closed sessions for the past few weeks to come up with solutions but signs of progress were stalled by ideological differences between the two parties. They have missed their own self-imposed deadlines. The "Big Five"—the Governor, the Assembly Speaker, the Senate pro tempore, the Assembly minority leader and the Senate minority leader struggled to close the budget gap on a combination of spending cuts and tax increases over the next year-and-a-half. Republicans have adamantly refuse to raise taxes and the Democrats do not want to cut public school spending or reduce public assistance (i.e. medical aid to the poor), unemployment insurance and welfare and they were nowhere near compromise. The two parties have had to make major concessions before coming to agreement. It is difficult to comprehend the tremendous challenge that confronts them.

How large is the deficit? The San Jose Mercury News reported that "California's shortfall is larger than the entire yearly budget of every state in the union except New York. It exceeds the gross domestic product of more than 100 countries, including Syria, Costa Rica and Kenya." The substantial amount reflects the impact of the worsening national economy. The immediate source of the problem is a decline in State revenues from anticipated collections from property taxes and other sources.

The Governor's January 15th State of the State speech to push lawmakers to end a stalemate that threatens to paralyze State operations has not produced immediate action from the legislature. According to the Office of the Governor, every day the State goes without an approved revised budget, it loses \$40 million, and every hour, \$1.7 million. The situation is so "critical" that Director of Finance Mike Genest stated that the absence of a budget will necessitate additional cuts and tax increases.



Governor Schwarzenegger vetoed the short-lived Democratic plan in December and has asked for realistic long term cuts. He expressed his support for a plan that contains an economic stimulus package that includes a mortgage rescue package and suspension of some environmental rules. But his challenge comes as Californians are too absorbed with their own personal finances and do not bother with the budget gridlock in Sacramento.

Up and down the State, many cities, counties and schools are preparing for severe cuts to their local budgets.



The Legislative Analyst Office is a nonpartisan unit whose function is to provide fiscal and policy information and advice to the legislature. It is now headed by Mac Taylor who replaced Elizabeth Hill last year. The LAO issued an initial assessment and found the Governor's proposal to be a "good faith effort to close a colossal budget gap". The LAO concurred with the fiscal estimates and endorsed many of the Governor's proposals. With regards to Proposition 98 funding they recommended cuts to categorical programs rather than relying on deferrals to general purpose funds. If no action was taken to add new revenues, Proposition 98 faces more than \$4 billion in reductions. They urged the legislature to act as early as March emphasizing that the legislature's failure to act over the last two months has added \$12 billion to the problem. They will be releasing a separate Proposition 98 report the third week of February.

The LAO recommended increasing community college enrollment fees from \$20 to \$30 per credit unit which would generate roughly \$120 million in additional State revenue as part of the budget solution. Our experience shows a direct relationship between tuition increases and enrollment decline.

Another suggestion from the LAO is to reduce the rate of reimbursement for certain community college "enrichment classes" that include physical education from the credit rate to the regular noncredit rate. If it were reduced, this would save the State \$60 million for the rest of 2008-09 and \$120 million in 2009-10. It is not clear at this point which specific programs they are looking into.

The LAO introduced the idea of a special election and suggested moving it up to April rather than June to provide more time to develop alternatives for measures that are defeated. They recommended that the legislature adopt ballot measures that would generate savings, provide greater flexibility and reduce legal risks. They also proposed more strategic program reductions and less reliance on borrowing. The LAO joins the consensus view that the State and nation are officially in a recession, that without corrective action, the State faces fiscal disaster.

National Issues

The Federal Economic Stimulus compromise package, also known as the "American Recovery and Reinvestment Bill of 2009", was successfully passed by both the House of Representatives and the Senate and was signed by President Obama on February 17th. According to School Services of California, the stimulus package is intended to counter job losses and stimulate the economy through investment infrastructure, research and development, and the environment. It also aims to address the record high deficits faced by the states.

Assistant Vice Chancellor Fred Harris from the Systems Office sent an email highlighting provisions contained in the package showing support for schools and community colleges although details remain unclear:

- A new "American Opportunity Tax Credit" replacing the Hope Scholarship credit of \$1800
- The Pell Grant maximum increased by \$500 the next two years
- Federal Work-Study funding increased by \$200 million
- Provides \$53.6 billion for "State fiscal stabilization" distributed according to formula based on a State's general and school-aged population
- States are given discretion to spend \$8.2 billion of the stabilization funding in accordance with State priorities and community colleges are encouraged to attempt to access this funding
- Provides for training and employment services for three Workforce Investment Act Title I programs (\$1.25 billion for dislocated workers, \$500 million for adult workers, \$1.2 billion for youth programs)
- Provides \$100 million for the National Science Foundation's Education and Resources directorate
- Contains legislation of \$200 million to address health professions workforce shortages

The Education Department will distribute the money as quickly as it can over the next couple of years. State governors and city mayors are endorsing and supporting key elements of the bill as it would assist in balancing their budgets at a time when they are facing fiscal conditions not seen since the Great Depression.

District Response to Fiscal Crisis

Immediately following the Governor's call for special sessions with the legislature, the District responded quickly and conducted open forums at the Colleges to update the community on the budget crisis. Chancellor Galatolo said the District expected mid-year budget cuts and faces severe reductions next year. The added loss to the county investment pool due to the Lehman Brothers bankruptcy totaling \$25 million in bond funds and operating funds further contributed to the precarious situation. (Note: The County Treasurer manages and invests deposits from governmental entities in San Mateo County in this pool and is examining options and strategies to minimize the actual loss). The Board of Trustees adopted retirement incentive packages for all employee groups similar to what was implemented in 2002-03. This is the same approach that led to "managed hiring" which is intended to avoid layoffs. Vice Chancellor Harry Joel sent an email message Districtwide providing details for the various incentive packages. The concept of managed hiring involves retirement incentives as well as defunding of some positions to save money, followed by a process to secure alternative positions within the District for the employees in defunded positions. Applying this approach during the fiscal crisis in 2002-2003 proved successful for the District. Given that approximately 80% of the District's operating expenses go to salary and benefits, it is likely that the changes necessary to balance the budget will impact the workforce.

Once the legislature and Governor decide on a budget, current year reductions are estimated from \$3 million to \$5 million and for next year between \$6 million to \$8 million. At SMCCCD, the budget committees at the three Colleges and District Office have begun the process of identifying and analyzing ways to achieve necessary cost reductions. A list of budget savings suggestions is being solicited from faculty, staff and students throughout the District. It is compiled to determine areas in the budget that can potentially yield savings. Word has spread Districtwide to exercise prudence in spending.

Besides retirement incentives and managed hiring, other strategies being considered include curtailing conference and travel mileage expenses; reducing or eliminating overtime as well as the use of student assistants or short-term employees; closing the Colleges during semester breaks; suspending some organizational memberships; program improvement and viability review at CSM; delaying the Dental Hygiene program at CSM; cancelling the annual classified retreat; maximizing use of counseling hours during peak periods at Skyline and reducing services in some departments. Through the years, the District has adapted and made changes as necessary to address economic circumstances and service needs. While considering these changes, it is important to remember that positive outcomes result when student demands drive the decision-making process.

The next few months are crucial for community colleges and for San Mateo County Community College District in particular. The District will concentrate on budget and program adjustments in response to the crippling budget situation. Additionally, the District will work vigorously to protect local property tax dollars that support public education by working closely with local legislative representatives and community college advocates.

District Enrollment

Enrollment growth will continue to be a factor in determining funding. For 2008-09, the District will be funded up to its allowable base revenue cap. The District entered 2008-09 in a status called "restoration" following a year of "declining enrollment" in 2007-08. This was a result of the District's strategy to capture unclaimed growth revenue from the State by shifting FTES between fiscal years.

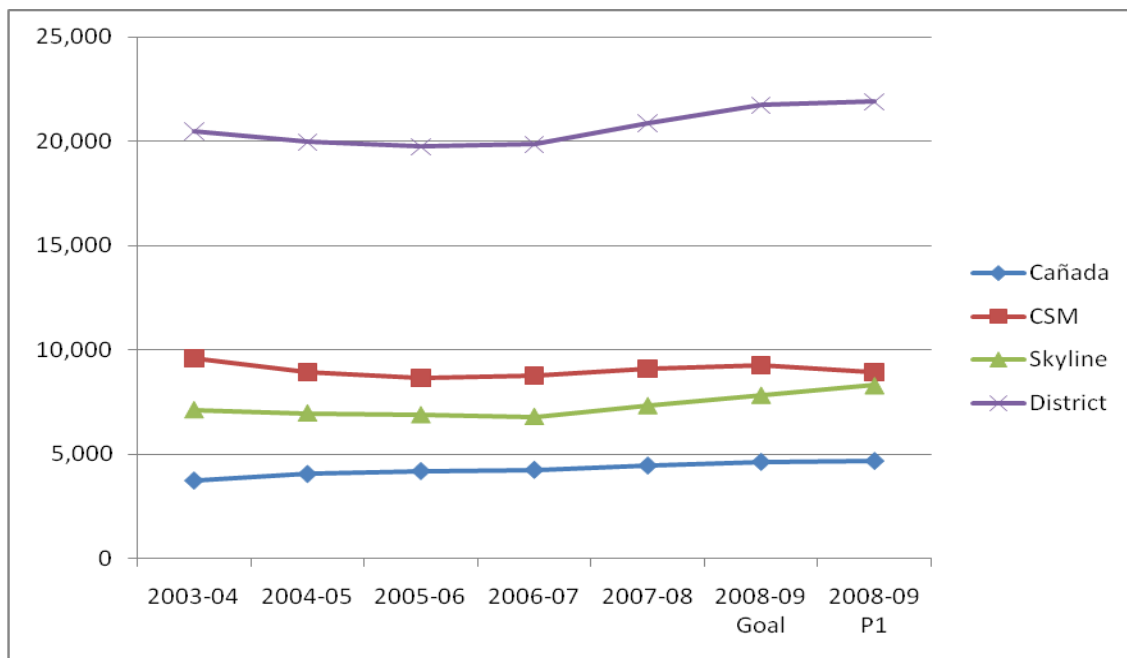
The proposed three percent funding growth from the State translates to approximately 1.5% for SMCCCD. The District budgeted to grow a total of 4.4% full time equivalent students (FTES) in 2007-08 (Cañada 2%, CSM 4% and Skyline 9%). The first period report projections include actual numbers for Summer and Fall and estimates for Spring. Enrollment growth at all three Colleges has surpassed expectations. On the first period report (P1) in mid-January, there was a 4.9% increase in Districtwide enrollment. Compared to Spring 2008, there was a consistent increase at all three Colleges—Cañada is 8.6%, CSM is 16.1% and Skyline is 8.3%. Productivity at Cañada is 531, CSM is 548 and Skyline is 589 which are all above the Statewide standard of 525.

The significant increase in enrollment is attributable to the troubled economy and the need for workers to retrain and acquire new skills as well as the Colleges’ attempts to provide programs and better match community needs. California’s increasing unemployment has resulted in large numbers of people going back to school. An immediate response to the Governor’s proposed mid-year reductions was the decision at College of San Mateo to eliminate approximately 150 under-enrolled sections in Spring 2009 while students were directed to register for comparable courses. Despite the reduced number of sections, enrollment has increased.

A specific Board goal for 2008-09 was to improve and expand on efforts to sustain and increase student enrollment. This has been accomplished successfully through initiatives by the Colleges. At Skyline College, additional sections have been added in areas that have waitlists or for which demand has been identified. In addition, the Colleges are reviewing ways to schedule classes to maximize student contact hours and facilitate program completion for students. Recruitment and marketing strategies include outreach to high schools in conjunction with conducting increased community college level classes at high schools, coordination and improvement of marketing efforts, and increased recruitment efforts. Enrollment strategies include the development of new programs and evaluation of program mix such as aligning the timing of course offerings with maximum student demand. This includes taking into account the time and day a course is offered and the coordination of that course with companion courses.

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.

FTES	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09 Goal	2008-09 P1
Cañada	3,753	4,061	4,195	4,255	4,452	4,624	4,607
CSM	9,597	8,941	8,669	8,791	9,085	9,278	9,041
Skyline	7,128	6,970	6,887	6,801	7,330	7,834	8,204
District	20,478	19,972	19,751	19,847	20,867	21,736	21,852
%	-4.00%	-2.47%	-1.11%	0.49%	5.14%	4.16%	4.93%



Following are charts distributed by the Office of the Vice Chancellor, Educational Services and Planning. 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 regardless of units taken. Enrollment data reflects total number of enrollments in each class.

End First Day of Classes

Tuesday, January 20,2009

	Cañada		CSM		Skyline		SMCCCD	
Overview	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	14,225	5.3%	25,579	-1.0%	23,522	9.7%	63,326	4.2%
College Headcounts	6,211	6.4%	10,316	1.8%	9,342	10.5%	25,869	5.9%
FTES*	1,961	7.5%	3,674	0.0%	3,283	7.5%	8,918	4.3%
Load**	504	6.1%	524	14.2%	549	4.8%	528	9.2%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	236	4.0%	362	-5.0%	276	8.2%	874	1.3%
First-Time Transfer	393	10.7%	860	19.6%	695	14.7%	1,948	16.0%
Returning	588	21.0%	779	-4.4%	794	10.1%	2,161	6.9%
Returning Transfer	284	3.3%	642	0.6%	488	-0.8%	1,414	0.6%
Concurrent K-12	188	-27.4%	329	34.3%	204	28.3%	721	8.7%
Continuing	4,521	6.8%	7,343	0.1%	6,885	10.7%	18,749	5.4%

Last Day to Add/Drop

Monday, February 2,2009

	Cañada		CSM		Skyline		SMCCCD	
Overview	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	15,201	6.8%	27,135	2.0%	25,502	13.0%	67,838	7.0%
College Headcounts	6,792	7.4%	11,079	4.3%	9,935	11.1%	27,806	7.4%
FTES*	2,094	10.6%	3,917	3.8%	3,571	11.4%	9,582	8.0%
Load**	544	8.3%	558	17.4%	602	8.1%	570	12.3%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	396	29.0%	437	1.6%	333	0.3%	1,166	9.1%
First-Time Transfer	432	8.0%	928	19.0%	822	17.3%	2,182	16.0%
Returning	710	22.0%	914	1.3%	939	13.0%	2,563	10.7%
Returning Transfer	293	-4.2%	715	5.6%	568	5.0%	1,576	3.4%
Concurrent K-12	368	-12.2%	495	46.4%	238	12.3%	1,101	13.6%
Continuing	4,589	6.5%	7,589	1.3%	7,035	11.3%	19,213	6.0%

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 and WSCH or Section and 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 to FTE. 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.

SMCCCD 2008-09 and 2009-10 Budget Planning

On January 28, 2009, the Board of Trustees approved the 2009-10 Budget and Planning Calendar which can be found on Pages 85-86. In the coming weeks, the District Committee on Budget and Finance will be reviewing preliminary income assumptions and expenditure plans for 2009-10. The District’s 2008-09 first Principal Apportionment (P1) report is a useful tool for projecting current and future FTES revenue. Due to Statewide growth for surpassing available funding, the District cannot predict how much of its growth will be funded. A best, worst and middle case scenario will be prepared and analyzed by the committee to determine the best course of action for the District.

Tax Revenue Anticipation Notes (TRANs)

The current proposal to defer apportionment payments forces the District to prepare for Tax Revenue Anticipation Notes (TRANs) as high as \$25 million. Property taxes to support the District’s operations are received in December and April of each year. Every year, the District issues 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 \$35 million meaning that some funds are coming from the State every month. This reduced the District’s reliance on property tax funds.

Increased Costs

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 2009-10 expenditure plan as budget planning commences. On January 1, 2009, health care premiums increased for Blue Shield (5%) and Kaiser (8%) while the other plans did not increase. Vision and Dental care remained at the same level as last year. Beginning July 1, 2008, the unemployment rate increased six times from .005% to .3%.

The employer contribution rate for the Public Employees Retirement System (PERS) for 2009-10 is projected at 9.4% according to the School Services dashboard. The current 2008-09 rate is 9.428%. 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 by one-half of 1% per year and will continue to a maximum of 13% to 14.25%.

Utilities costs are also projected to increase over the next several years as new facilities are added at the campuses. During the next several months, the utilities budget for 2008-09 will be thoroughly reviewed and projected for inclusion in the District’s expenditure plan.



District Committee on Budget and Finance members:

Kathy Blackwood	District Chief Financial Officer
Rick Ambrose	CSM Academic Senate
Anyta Archer	Skyline Classified
Eloisa Briones	Skyline Budget Office
Jacqueline Gamelin	CSM AFT
Jim Keller	District Executive Vice Chancellor
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	

2008-09 Mid-Year Budget Status

Revenues

The District’s revenue received to date is \$30,418,167 or 26.05% of the total revenue budget. This is largely because of adjustments in December due to the Lehman loss and delays in receiving apportionment.

Unrestricted General Fund Revenue	2008-09 Budget	12/31/2008 Actuals	% of Total Budget
Base Revenue	\$108,229,523	\$28,170,051	26.03%
Lottery	2,503,260	0	0%
State PT Faculty Compensation	1,609,670	0	0%
Apprenticeship	216,157	104,791	48.48%
Non Resident Tuition	1,510,091	1,534,726	101.63%
Interest Income	1,686,000	390,748	23.18%
Miscellaneous	995,500	217,851	21.88%
Total Projected Revenue	\$116,750,201	\$30,418,167	26.05%

Expenditures

The District’s expenditures to date are \$54,699,128 or 45.56% of the total expenditure budget equivalent to the percentage for the same period last year.

Unrestricted General	2008-09 Budget	12/31/2008 Actuals	% of Total Budget
Cañada College	\$17,066,903	\$8,495,837	49.78%
College of San Mateo	35,318,170	17,853,993	50.55%
Skyline College	26,940,859	13,895,258	51.58%
District Office	17,661,430	7,897,349	44.72%
Central Services	23,068,178	6,556,691	28.42%
Total Expense Budget	\$120,055,540	\$54,699,128	45.56%

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2008 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 \$5,939,010 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	\$(8,927)
2000	Classified Salaries	(300,383)
3000	Employee Benefits	2,426
4000	Supplies and Materials	(319,045)
5000	Operating Expenses	93,293
6000	Capital Outlay	25,116
7000	Other Outgo	<u>15,000</u>
Total		\$145,570

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	\$142,961
8900	Other Sources	<u>2,609</u>
Total		\$145,570

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

General Fund (Restricted) – Fund 3

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

1000	Academic Salaries	\$408,254
2000	Classified Salaries	291,343
3000	Employee Benefits	143,345
4000	Supplies and Materials	158,234
5000	Operating Expenses	492,098
6000	Capital Outlay	151,117
7000	Other Outgo	<u>78,278</u>
Total		\$1,798,843

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 46.

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

8100	Federal Revenues	\$1,241,981
8600	State Revenues	335,300
8800	Local Revenues	185,443
8900	Other Sources	<u>36,120</u>
Total		\$1,798,843

Capital Outlay Projects Fund – Fund 4

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

4000	Supplies and Materials	371,458
5000	Operating Expenses	11,950,085
6000	Capital Outlay	(11,533,356)
7000	Other Outgo	<u>27,000</u>
Total		\$788,187

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.

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

8600	State Revenues	\$798,000
8800	Local Revenues	<u>17,187</u>
Total		\$788,187

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:

2000	Classified Salaries	\$(1,161)
4000	Supplies and Materials	254
5000	Operating Expenses	2,507
6000	Capital Outlay	<u>30,000</u>
Total		\$31,600

Increases in the Child Development Fund budget occurred as a result of a one-time Federal contract matched with local bond funds for facilities renovation and repair at the CSM Child Development Center.

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

8100	Federal Revenues	\$15,484
8900	Local Revenues	<u>16,116</u>
Total		\$31,600

Trust Fund (Student Aid) – Fund 7

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

7600	Payments to Students	\$40,052
Total		\$40,052

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	\$40,052
Total		\$40,052

Other Funds

Self Insurance Fund

The Self Insurance Fund (Page 42) 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 \$176,670 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 44) 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 45-51) 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 \$740,359 in 2007-08 to \$836,207 in 2008-09. The \$95,848 increase can be attributed to enrollment growth as well as the annual dollar increase. In 2005-06, AB982 removed from the Education Code the BOG student fee waiver program for low-income students. As in prior years, low-income students pay the Health Services fee, but many receive financial aid which covers the fee.

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

Parking Fund

Effective Fall 2008, the parking fee for a full semester increased to \$40 (up from \$30 per semester), which is the maximum amount as permitted by the Education Code. The Summer session fee remains at \$20. The daily permit increased from \$1 to \$2. In addition, a two-term Fall/Spring semester parking permit was made available for \$70. After several months of discussions with students, the increases were approved by the Board effective Spring 2008 and should bring SMCCCD fees consistent with neighboring colleges in order to reduce the annual operating deficit. In accordance with State law, students eligible for a Board of Governor's Grant that waives their enrollment fees pay only \$20 per semester for a parking permit. The increase does not affect those students.

Mid-year parking fee revenue dramatically increased from \$747,679 in 2007-08 to \$1,051,695 in 2008-09. Parking permit fee revenue increased by 15% and parking citation fee revenue increased by 28% which is largely due to enrollment growth and higher parking fees for 2008-09 as well as citations issued at College of San Mateo staff parking lots.

When parking revenue does not cover all eligible parking-related expenses, 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 54-55. The adjusted budget is \$110,020,916. Project expenditures as of December 2008 were \$51,514,618 with transfers of \$27,000.

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.

Capital Improvement Program

The focus of the Capital Improvement Program for fiscal year 2008-2009 continues to be the refinement of the design of the Skyline College Design-Build Project, the beginning of construction on the College of San Mateo Design-Build Project and the conclusion of construction on the Gateway Project at Cañada College. These projects, which comprise approximately 70% of the value of the District's second phase of the Capital Improvement Program (CIP2), are proceeding according to schedule.

In addition to these major projects, planning and construction continues on renovation projects, and construction is active at all three campuses. 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 as well as State and locally funded modernization projects. In the

Summer of 2008, this process was complicated by the decision at the State level to suspend the November 2008 bond election. This action resulted in the loss of six State-funded projects (\$53M). Staff is currently working with senior College and District administration to re-prioritize renovations based on this unprecedented decision. In addition, because of the State's inability to sell bonds, two projects that are in design will be put on hold after the Division of the State Architect (DSA) approves them and will be submitted to the State Chancellor's Office seeking "Authorization to Bid".

Compilations of site-specific activities which have recently been completed or are currently in design, pre-construction, or under construction, are listed below. Construction dates listed reflect currently planned schedules as of February 2009, but are subject to change.



--Conceptual Image of Cañada College's Primary Gateway--

Completed Projects – The following projects were completed in the Summer or Fall of 2008:

- Pony Espresso Concession Stand
 - Construction completed June 2008
- Buildings 16,18 Science and Engineering Modernization
 - Construction completed Fall 2008

Active Construction Projects – The following projects are under active construction:

- New Building 7 Facilities Maintenance Center
 - Construction phase: February 2008 - March 2009
- Gateways, Circulation and Parking Project
 - Construction phase: May 2008 - April 2009
- Building 8 Administration Phase 2 Modernization
 - Construction phase: July 2008 - March 2009

Active Planning Projects –The following projects are in the planning and design stage:

- Buildings 5,6 Student Center/Classroom Modernization (State-funded project)
This project has been put on hold pending sale of State bonds. Design will continue through DSA approval and the project will be submitted to the State Chancellor's Office seeking "Authorization to Bid" to be in compliance with the District's contract with the State.
- Campus Security Office
- Building 1, Gymnasium: Cost effective face lift to provide temporary expansion of Fitness Center after the Facilities department moves into their new building

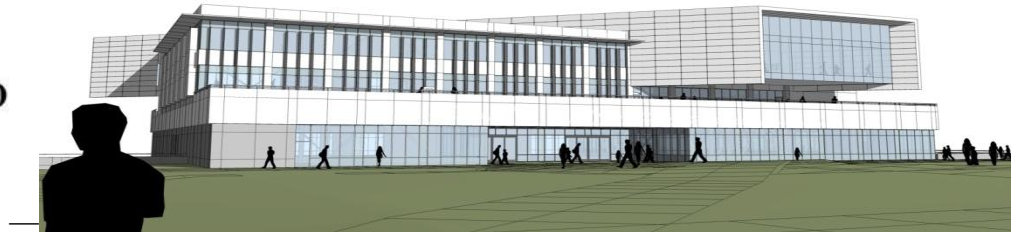
Future State Capital Outlay Funded Projects –The State has informed the District that the following project will compete in the 2010-2011 fiscal year State Capital Outlay cycle:

- Building 1 Gymnasium Modernization

Approved, but not funded in the 2008-2009 cycle and is now re-competing for State funds as part of the 2010-2011 cycle

The following project was approved and funded as a Priority A-4 Immediate Infrastructure Failure Project and will be funded in the 2010-2011 funding cycle:

- Electrical Infrastructure Upgrades
 - Planning for this project will begin during the 2009 Spring semester



--Conceptual Rendering of CSM B10N (Student Center)--

Completed Projects – The following projects were completed in time for the Spring 2009 semester opening:

- Building 16 Classroom Modernization Phase 3
 - Modernization of Corridors, Lobbies, Restrooms and new Internal Lift installed
- Buildings 2,4 Fine Arts Complex Modernization
 - Modernization of Classrooms and Offices
- Building 14 Classroom Modernization Phase 2
 - Modernization of Classrooms, Corridors, Lobbies and Student Lounges
- CIP2 Design-Build Project
 - Demolition of Buildings 5,6
 - Demolition of Buildings 10, 11, 13

Active Construction Projects – The following projects are under active construction:

- CIP2 Design-Build Project
 - New Building 5N Allied Health and Wellness
Construction Period: Fall 2008 - Spring 2010
 - New Building 10N Student Center
Construction Period: Spring 2009 - Spring 2011
 - Site Work
Construction Period: Spring 2009 - Spring 2011
- Buildings 12,15,17,34 Design Build Modernization
 - Building 12
Construction Period: Spring 2009 - Spring 2012
 - Building 15
Construction Period: Spring 2009 - Summer 2009
 - Building 17
Construction Period: Fall and Winter 2009
 - Building 34
Construction Period: Spring 2011- Summer 2011

Active Planning Projects – The following projects are in the planning stages at CSM:

- Building 9 Modernization
 - Cost effective renovation specifically designed to improve accessible restrooms, update KCSM FM studio space, building waterproofing, modernize library classroom and improve wireless and electrical connectivity in the library
 - Design and Pre-Construction: Spring 2009
- North Gateway (Demolition of Buildings 21-29) Project (State -funded project)
 - Increment 1- Electrical Load Center 4 Replacement; Increment 2 - Demolition of Buildings 21-27 and 29
 - Construction of new North Gateway
This project has been put on hold pending sale of State bonds. Design will continue through DSA approval and the project will be submitted to the State Chancellor's Office seeking "Authorization to Bid" to be in compliance with the District's contract with the State.
- South East Infrastructure Project
 - Pre-Construction and Design: Fall 2008
 - Construction Period: Spring 2009

Future State Capital Outlay Funded Projects – The State has informed the District that the following project will compete in the 2010-2011 fiscal year State Capital Outlay cycle:

- Modernization of CSM Building 8, Gymnasium



--Conceptual Rendering of Skyline College Building 4N--

Completed Projects – The following project was completed in the Fall 2008 semester:

- Building 7 Science and Allied Health
 - Construction completed : December 2008

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

- Replacement Facilities Maintenance Center
 - Construction Phase: Spring 2008 – Spring 2009
- Corporation Yard
 - Construction Phase: Fall 2008 – Spring 2009
- CIP2 Design-Build Project
 - New Building 4 Multicultural Center, Cosmetology, Classroom and Administration Offices
 - Construction Phase: Spring 2009 – Spring 2011

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

- Building 5 Modernization
 - Pre-Construction Phase and Design: Spring 2009
- Buildings and Sitework of CIP2 Skyline College Design-Build Project
 - Gateways and Quad Construction
 - New Building 11 Auto Transmission
 - Parking, Paving, Sidewalk, Roadway Upgrade work
 - Design and Construction period: Spring 2008 - Spring 2011

Future State Capital Outlay Funded Projects – The State has informed the District that the following project will compete in the 2010-2011 fiscal year State Capital Outlay cycle:

- Skyline B1 Modernization Phase 4: Theatre Renovation

The following project was approved and funded as a Priority A-4 Immediate Infrastructure Failure Project and will be funded in the 2010-2011 funding cycle:

- Electrical Infrastructure Upgrades
 - Pre-Construction and Design: Spring 2009

The State has frozen reimbursements to construction projects. The sudden cutoff in infrastructure funding greatly impacts SMCCCD. In December, the District submitted invoices totaling \$2.1 million to the State Chancellor’s office but the invoices did not make it in time for submittal to the Department of Finance. Although payment has not been received, we are continuing to build our State -funded projects using local bond funds.

In its 2009-10 Budget Analysis Series report the LAO provided the following description of the State’s Pooled Money Investment Account (PMIA):

What Is the PMIA? The PMIA is the State’s short-term savings account. Moneys in the General Fund and State special funds are held in the PMIA and invested according to conservative guidelines. Some cities, counties, and other local entities also invest in the Local Agency Investment Fund (LAIF), which is a separate part of the PMIA. As of November 2008, the PMIA had a balance of \$63 billion, of which \$21 billion was in the LAIF.

Who Administers the PMIA? The Investment Division of the State Treasurer’s Office manages the PMIA. The PMIA is governed by the Pooled Money Investment Board (PMIB), which is chaired by the Treasurer and also includes the Controller and the Director of Finance. In addition to the PMIB, the Local Investment Advisory Board—a five-member board also chaired by the Treasurer—provides oversight for the LAIF.

Why Did the PMIB Cut Off Funding for Infrastructure Projects? The State’s weakening cash cushion has affected the balances of the State’s portion of the PMIA. Under State law, the PMIA provides short-term loans (known as “AB 55 loans”) to jump start projects funded by the future sale of State general obligation and lease-revenue bonds. The AB 55 loans are repaid from State bond or commercial paper issues. On December 17, 2008, the PMIB voted to begin the process of shutting down the AB 55 loan program, which may put a halt on hundreds of infrastructure projects. The deterioration of the State’s cash cushion in the PMIA and the State’s inability to access the bond or note markets—due in part to its budget and cash crises—were the reasons cited for the action. By addressing these budget and cash crises, the Legislature would lay the groundwork for the PMIB to restart the AB 55 loan program.

Enterprise Fund

Bookstores



The following data reflects Bookstore operations for the fiscal year 2008-09 through December 31, 2008.

Bookstore Sales	2008-09	2007-08	\$ Change	% Change
Regular Merchandise Sales	\$3,546,499	\$3,442,538	\$103,961	3.02%
Computer Products Sales	750,873	494,696	256,177	51.78%
Total Merchandise Sales	\$4,297,732	\$3,937,234	\$360,138	9.15%
Textbook Rental Sales	70,162	53,793	16,368	30.43%
Total Sales	\$4,367,533	\$3,991,027	\$376,507	9.43%



Regular merchandise sales have increased modestly this year compared to last year by \$103K or 3%. Computer product sales increased dramatically over the same period last year with a 51% increase. The increase is attributed to increased orders for computers through the District as well as strong holiday sales and a partnership with Dell computers where the Bookstores are selling Dell products in the store. This partnership is actually quite remarkable as Dell has always been an exclusively on-line retail provider. With changes in the marketplace, Dell has seen the value of partnering with specific retail outlets to sell their products in the store; this partnership with the District Bookstores has taken much work and planning with the Dell team; special thanks go to Kevin Chak, manager of the Skyline Bookstore for taking the lead working with Dell staff.

Course materials sales, comprised of the sale of new books, used books, course packs and rental books, were mixed. While overall textbook unit sales increased only 1% Districtwide, the sale of used textbooks increased 8%, course packs increased 7% and textbook rentals increased 33%. This is very significant as each of these categories represent a significant cost savings to students. The used book and textbook rental programs have saved students \$295K and \$212K in textbook costs respectively thus far in the academic year. The increase in course pack sales also represents a savings to students. Course packs are a compilation of copyrighted and non-copyrighted materials, legally processed by the Bookstore staff and assembled for sale to students. Course packs contain only the material that an instructor chooses. Course packs are generally significantly less expensive than textbooks. Since Fall 2005, the textbook rental program has served over 10,000 students. The textbooks rented during this period would have cost students \$1,342,680 if they were purchased at full retail. The textbooks were rented for \$335,670 saving students \$1,007,010! The Bookstore team is very proud of this accomplishment and continues to work with faculty at each campus to identify additional titles to add to the program.



Comparative figures are shown below:

Bookstore Recap	2008-09	2007-08	\$ Change	%Change
Total Merchandise Sales	\$4,297,372	\$3,937,234	\$360,138	9.15%
Textbook Rental Fees	70,162	53,793	16,368	30.43%
Cost of Goods Sold	3,116,027	2,817,985	298,042	10.58%
Gross profit	1,251,507	1,173,042	78,464	6.69%
Total Operating Expenses	1,392,360	1,177,374	214,987	18.26%
Net Income from Operations	(140,854)	(4,332)	(136,522)	(3151.73)%
Interest and Other Income	167,081	191,979	(24,898)	(12.97)%
Net Income Before Other Expenses	26,227	187,647	(161,420)	(86.02)%
Other Exp--Admin Salary and Benefits	53,081	38,362	14,719	38.37%
Other Exp--District Support	40,688	39,618	1,070	2.70%
Net Change in Fund Balance	(\$67,541)	\$109,668	(\$177,209)	(161.59)%

Cost of goods increased in line with the increase in computer sales. Computer sales derive little to no margin (a commission is paid on the sales) and an increase in sales has a direct, equal impact on cost of sales. Total operating expenses increased by 18.26% 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. Additionally, the loss in the Bookstore investment pool due to the collapse of Lehman Brothers was taken in October causing not only an increase in operating expenses but also a significant drop in profitability. Many other line item direct expenses are actually lower this year than the prior year. Interest and other income are down due to lower interest rates this year as well as the timing of some commission payments from Apple and Dell.

Cafeterias

Pacific Dining, under the leadership of Rick McMahon, Enrique Alonso and Octavio Amezcua operate the food service at the three District Colleges after being awarded the contract in June 2007. College of San Mateo has procured both a mobile kitchen to augment operations with the demolition of Building 5 (where the CSM cafeteria was previously housed) and a satellite food operation (kiosk) to serve the central campus. KJ Café has contracted to operate beverage and snack kiosks at both Skyline and College of San Mateo. The District's vending services contractors are Pepsi Bottling Group and Action Vending.

The following data reflects Cafeteria operations for the fiscal year 2008-09 through December 31, 2008.

Cafeteria Recap	2008-09	2007-08	\$ Change	% Change
Food Service Income	\$54,783	\$61,228	(\$6,445)	(10.53)%
Vending Income	40,746	27,988	\$12,758	45.58%
Interest Income	4,813	12,785	(\$7,972)	(62.35)%
Other Income	500	500	\$0	0.00%
Expenditures	106,764	107,194	(\$429)	(0.40)%
Net Change in Fund Balance	(\$5,922)	(\$4,692)	(\$1,230)	(26.22)%

Compared to the first quarter 2007-08, food service income has declined by 10.5%. This is due in large part to the impact of construction at both the CSM and Cañada campuses. Further, the CSM campus had very limited food service over the Summer session due to the demolition of Building 5. The decline was at almost 40% at the end of the first quarter indicating that we are making steady progress. We expect to finish the year with a slight increase in our income.

Vending income has increased 45% (income from the Pepsi and Action Vending machines). District Auxiliary Services has worked very closely with our vendor partners, the Student Activities Coordinators on each campus as well as our construction partners at each campus to locate machines in the best, easily accessible areas on campus. We are also benefitting from the presence of the construction teams themselves who are patronizing the machines regularly. This is of significant benefit to our students who receive all of the vending income from the District to support their endeavors. Interest income decreased dramatically. Like the Bookstore fund, the Cafeteria fund took a loss after the adjustment made in October for the investment portfolio loss experienced by the County Pool.

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

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 2008 are reflected in this report and total \$3,963,940, an increase of \$924,107 over the same period last year. Additional Fall 2008 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

Due to the financial crunch, the normal Board approved transfer of \$1,500,000 from the general fund into the retirement reserve account did not occur in the Fall. When the 2008-09 Final Budget Report was prepared in Summer 2008, the fund balance was expected to be approximately \$35 million at the end of the current fiscal year. The downturn in the economy may affect the fund balance projection estimate consisting of revenue and interest by the time the fiscal year closes on June 30, 2009.

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

The following data reflects Associated Students operations for fiscal year 2008-09 through December 31, 2008.

ASB Total Income	2008-09	2007-08	\$ Change	%Change
Cañada College ASB	\$61,786	\$55,095	\$6,692	12.15%
College of San Mateo ASB	117,648	112,302	5,346	4.76%
Skyline College ASB	96,407	88,110	8,297	9.42%

ASB Total Expenditures	2008-09	2007-08	\$ Change	%Change
Cañada College ASB	\$14,756	\$24,989	(\$10,233)	(40.95)%
College of San Mateo ASB	117,032	60,114	56,918	94.68%
Skyline College ASB	76,272	35,069	41,203	117.49%

Activity card sales are the major source of income for the Associated Students. Cañada has recorded a 7.07% increase this year; CSM has recorded a 1.12% increase and Skyline has recorded a 10.39% increase. The increase in enrollment at all three Colleges has contributed to card sales.

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. During the first quarter, both ASBs at Skyline and CSM have reported losses from the County Investment Pool. The losses are \$27,502 for Skyline and \$34,625 for CSM. Cañada has no investment in the County Pool and accordingly there was no loss.

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

ASB Net Income	2008-09	2007-08	\$ Change	%Change
Cañada College ASB	\$47,030	\$30,106	\$16,925	56.22%
College of San Mateo ASB	616	52,188	(\$51,571)	-98.82%
Skyline College ASB	45,961	53,041	(\$7,081)	-13.35%

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.

On June 25, 2008, the Board approved a contract with RPM Consultant Group to establish a retirement board, codify the District's "substantive plan" separately from the various collective bargaining agreements and issue requests for proposals for the management of the investment of these funds. A committee comprising of District and union representatives has been reviewing proposals. An irrevocable trust will be established after the Board approves the plan. Once the trust is established and funds are deposited, the District will be able to use the funds towards reducing the post-retirement benefits liability. Putting funds in the trust reduces the amount of the liability the District must recognize annually and it also increases interest earnings. State law allows the post-retirement trust fund to be invested in longer term instruments that can have higher returns than short-term investments.

GASB 45 requires the District to amortize and record its liability for Other Post-Retirement Benefits but it does not require districts to fund its retiree health and welfare benefits. In addition, it requires 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.

Post-Retirement Benefit Actuarial Study

During the last actuarial study in January 2007, the retirement fund liability was estimated at close to \$150 million. A new actuarial study will be performed in the spring after the results of the retirement incentives are known. A study will be performed every two years. This study will determine the total liability as of that date and will also determine the amount of the liability the District will have to recognize each year. If that money is set aside each year, there will not be a liability on the books. Without this liability, our credit rating will improve and lower our cost of borrowing.

The District is paying over \$6 million each year in the "pay as you go" payments for current retirees. In addition, the District has been setting aside \$1.5 million every year towards this liability and the Reserve for Post-Retirement Benefits (Fund 8) will have accrued over \$35 million by the end of June 2009, including interest.

District Housing

In 2004, SMCCCD broke ground and built 44 affordable housing units called College Vista for staff and faculty near the campus of College of San Mateo adjacent to the District Office. It offers high quality, below-market rental housing for employees of the District. It has now been in existence for more than three years and has proven to be a success according to the current District occupants. About 59% of College Vista residents work at either College of San Mateo or the District Office and walk to work.

In 2008, plans were approved by various authorities and agencies to build 60 affordable staff and faculty housing units near the campus of Cañada College. After months of hearings, the Redwood City Planning Commission

gave the final approval needed for the Cañada Vista project on July 1, 2008. The approval culminated a protracted entitlement process that included 15 separate public meetings and dozens of community meetings. The vote was 5-0 to grant a Planned Development Permit for the project and the commission was highly complimentary about the project. The grading plans were submitted to the City in July and the District obtained a grading permit by September. Education Housing Partners conducted the bidding process for grading and received five bids. After reviewing all proposals, O.C. Jones was chosen. They are a very large contractor and will have the machinery to deal with the subcutaneous rock that is known to exist on the site. At the Board's request, a prequalification process is in progress for the bidding process for a general contractor. The start date for construction of Cañada Vista was moved from October 2008 to March or April of 2009.

Like College Vista, the new development at Cañada College 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

In October 2007, all three Colleges were visited by distinct 10-member teams representing other community colleges across the State. The teams met with various College groups to verify contents of the Self-Studies the Colleges had prepared to address the accreditation standards.

Skyline's accreditation was reaffirmed and Skyline is required to complete a progress report by October 2009. The College of San Mateo and Cañada were required to complete two successive progress reports, one in October 2008, and a follow up report in October 2009. After further work on addressing team recommendations on their reports submitted last October to the Commission, both Colleges have been reaffirmed as fully accredited.

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.

Payroll News

For over two years, District paychecks have been issued in-house. The District has been able to produce its 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.

In Spring 2008, manual timesheets for students and short term employees were automated using "web time entry." Through the use of WebSmart on the internet, student workers and some groups of employees enter their work hours online which are approved electronically. The web-enabled method of processing timesheets facilitates employee time tracking, scheduling, and reporting as well as assists in reducing labor expenses. Managers and approvers stay informed with real-time reports which ultimately cuts payroll costs. The next phase of implementation is the automation of recording overtime hours for full time staff.

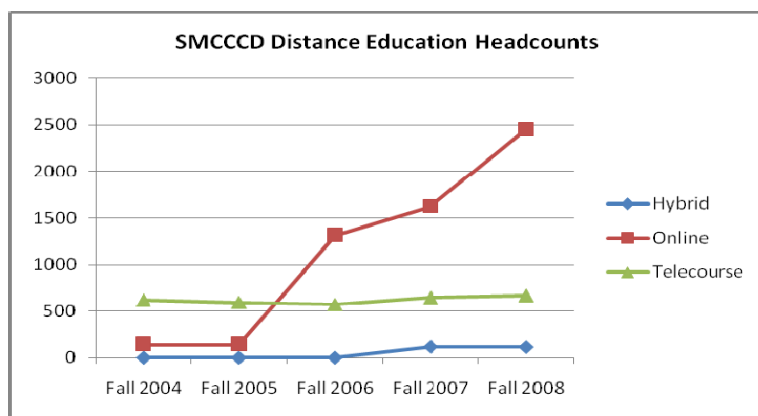
Beginning 2008, anyone who received a paycheck through the Banner system is able to access payroll information such as his or her paystub, W-2 and other benefits and deductions using WebSmart. Updating employee information is also available. A few features such as leave balances, emergency contacts, and cell phone emergency notifications have been available to employees via WebSmart for some time.

As a cost saving measure, effective January 2009, the Payroll department no longer prints or mails out pay advices or check stubs for those who are signed up for direct deposit as these are available for viewing and printing online.

Distance Education

The California Community College System Strategic Plan and the District’s own research demonstrate a clear need for expanding 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 existing technology-assisted learning. The 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. For more information, please visit: <http://www.smccd.edu/edservplan/deac/>

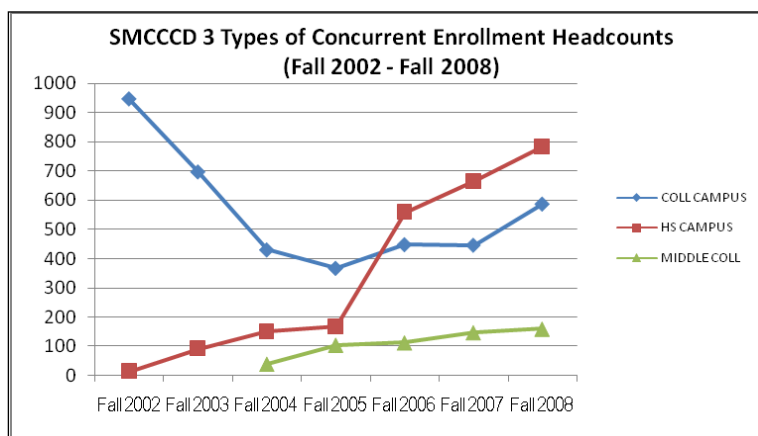
The Districtwide effort to expand and promote distance education has contributed to growth in online enrollments. The District has adopted a complementary course management system, invested in professional development to train faculty on the use of the system and online pedagogical best practices, and funded a number of new online courses. DEAC is coordinating this effort and has developed and implemented the District Distance Education Plan in 2008.



Along with the Colleges’ ongoing efforts in distance education there has been dramatic growth in online distance education headcounts. The online student headcounts, by far the largest distance education population, increased by 51.4% from Fall 2006 to Fall 2008, more than reaching the annual goal of 20% per year established in the distance education plan. For telecourses, student headcounts increased by a mere 3.5% and hybrid course student headcounts decreased by 3.4%.

Concurrent Enrollment

The District and the three Colleges have enhanced existing efforts and initiated new ones to further strengthen partnerships with high school districts, to increase parent awareness, to streamline processes, and to adapt to new challenges. The District is also investigating potential partnerships with external providers that can assist us in delivering online curriculum to concurrently enrolled students. Finally, efforts are underway to comprehensively examine existing efforts for the purpose of developing an integrated and collaborative College Connection work plan.



The growth in concurrent enrollment is an ongoing, continuing effort. It is also subject to the restrictions of specific State laws and it involves many partners: high school districts, students’ parents, and neighboring college districts which compete for high school students with us. In spite of this, our Colleges have made solid progress. In terms of student headcounts, compared to Fall 2007, concurrent enrollment students grew by 21.6% Districtwide (from 1259 in Fall 2007 to 1,531 to Fall 2008). The number of concurrent enrollment students enrolled in high school campuses grew by 17.9%; enrolled in courses offered on College campuses grew by 31.7%; and Middle College students grew by 8.1%.

offered on College campuses grew by 31.7%; and Middle College students grew by 8.1%.

Technology News

The last upgrade to the District servers that support SunGard/Banner administrative information systems was in July 2004. Since then the District completed the migration of Banner to Release 7 and implemented Banner payroll. A number of improvements were included in this upgrade including the implementation of the fixed assets module, a new service to provide the capability to send emergency text messages to students, faculty and staff, the ability to automate financial aid awards using direct deposit and numerous web-based self-service capabilities for students, faculty and staff.

In Fall 2008, IBM hardware was purchased to support the continued growth of Banner services. Among the major projects scheduled to be deployed are: migration to Banner release 8.x by the end of 2009; implementation of the CCC TRANS system for electronic interchange of student academic transcript data with CSU's, UC's and other California community colleges; integration of account creation and maintenance of Google student email accounts within Banner; and continuation of the implementation of the Banner Degree Audit and Curriculum Advising and Program Planning (CAPP) module.



As part of a larger initiative to provide disaster recovery services for the District, the upgrade also included hardware to establish a backup site for Banner and email services to be hosted at a remote location separate from the District's Information Technology Services (ITS) department. These remote servers will be continually refreshed with up-to-date information and will be ready to handle production processing should a disaster occur at the primary computer center.

At the Board retreat in early February, ITS presented data about equipment replacement and support. In 2004-05, there were a total of 3,305 computers at the District and this number has now risen to 4,443. There are a variety of printers throughout the District totaling 1,134. Almost two thirds of computers are installed in computer labs and one third are used by faculty and staff. There are currently 229 "smart classrooms" in the District. A "smart classroom" is configured to include: a high resolution projector, a screen, a sound system for amplifying audio, a DVD player, and wireless network support. It is constructed to allow faculty to easily connect to the projector and wireless network.

It is becoming increasingly clear that a "replacement cycle" for computers is necessary. A long-term plan must be developed and implemented to support the replacement of technology-based equipment at the Colleges. The computer life-cycle is normally between three to four years. Current practice is for computers to be reallocated when new ones are purchased to ensure maximum life and utilization. In addition, some network equipment is reaching end-of-support from vendors. Funding these technology needs will require more discussion with the administration and the Colleges in the months ahead.

Museum of Tolerance

On May 29, 2002, the Board of Trustees approved an annual allocation of \$50,000 to support 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 17th group visited the Museum in the Fall of 2008. Shortly after the visit, however, it was decided to suspend future workshops in light of the tight budget situation.

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Budget Tables

Page 27 – **SMCCCD Funds Chart**

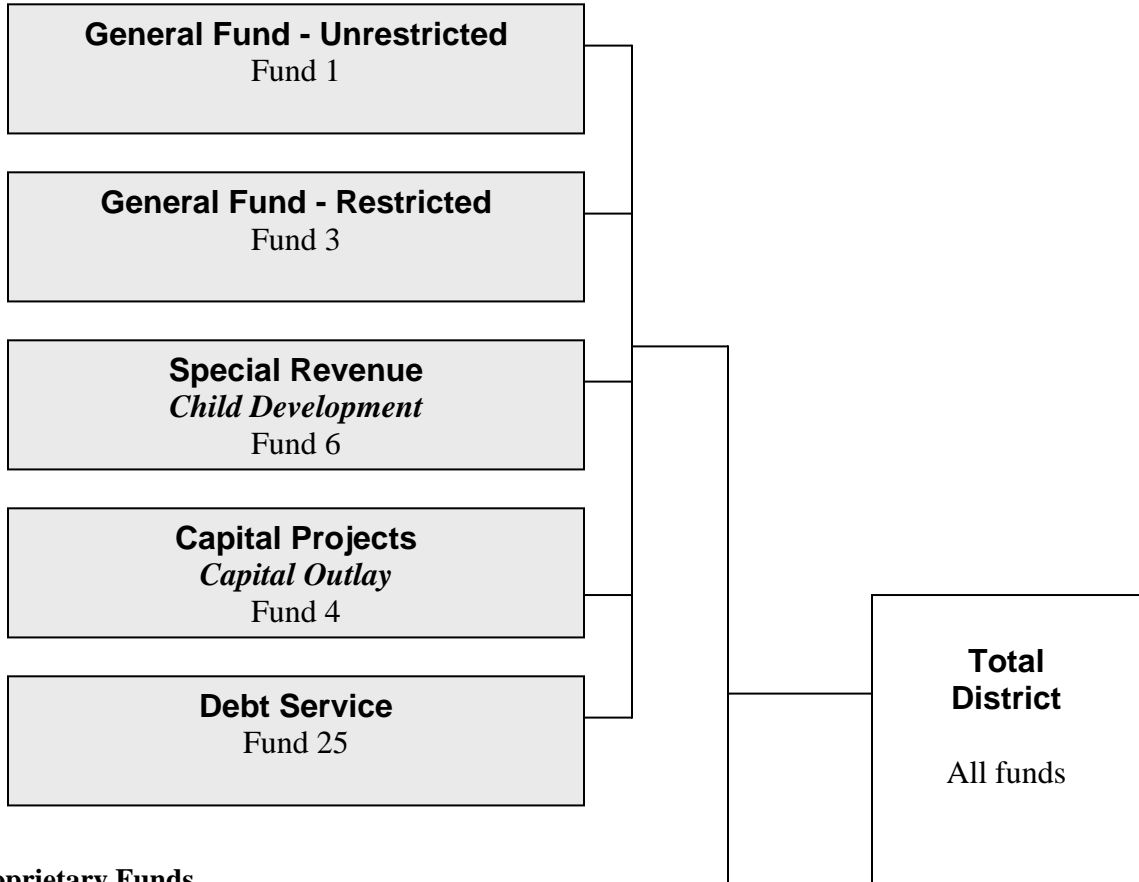
Page 28 – **2008-09 Adoption Budget**

Page 30 – **2008-09 Mid-Year Actuals**

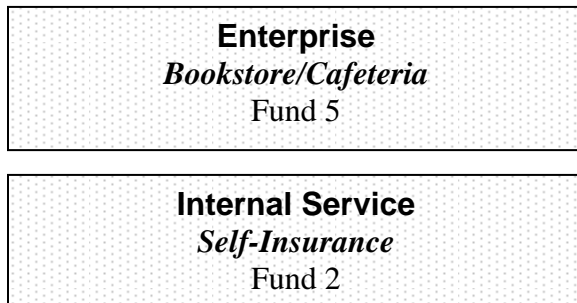
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San Mateo County Community College District Funds

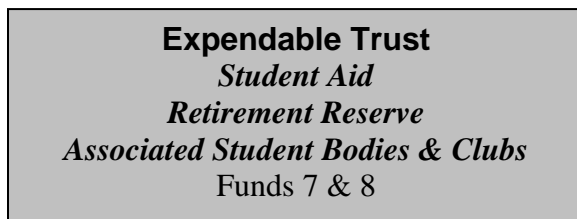
Governmental Funds



Proprietary Funds



Fiduciary Funds



San Mateo County Community College District
2008-2009
Final Budget - All Funds



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

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

Revenue

1	Federal Revenue	0	3,161,503	33,000	0	0
2	State Revenue	42,037,918	11,226,925	558,100	18,085,066	0
3	Local Revenue	74,712,283	10,290,279	217,912	17,958,800	32,034,500
4	Total Revenue	116,750,201	24,678,707	809,012	36,043,866	32,034,500

Expenses

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	52,453,750	4,489,892	180,827	331,200	0
7	Classified Salaries	25,404,710	7,966,601	527,734	2,620,394	0
8	Employee Benefits	25,001,468	3,387,906	297,753	931,948	0
9	Materials & Supplies	3,283,113	2,901,703	77,300	3,646,295	0
10	Operating Expenses	13,774,640	5,265,639	95,150	12,296,003	0
11	Capital Outlay	137,860	629,767	0	87,977,631	0
12	Total Expenses	120,055,541	24,641,507	1,178,764	107,803,471	0

Transfers & Other

13	Transfers In	0	914,423	381,396	0	0
14	Other Sources	0	0	0	0	0
15	Transfers out	(2,910,559)	(114,739)	0	0	0
16	Contingency	2,030,001	0	0	0	0
17	Other Out Go	(187,645)	(836,884)	0	0	(32,129,136)
18	Total Transfers/Other	(1,068,203)	(37,201)	381,396	0	(32,129,136)

Fund Balance

19	Net Change in Fund Balance	(4,373,542)	(0)	11,644	(71,759,605)	(94,636)
20	Beginning Balance, 7/1/07	10,312,552	2,976,966	177,874	481,025,247	26,772,227
21	Adjustments to Beginning Balance	0	0	0	0	0
22	Net Fund Balance, 6/30/08	5,939,010	2,976,966	189,518	409,265,642	26,677,591

**San Mateo County Community College District
2008-09
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	7,000,429	0	10,194,932	1	
0	0	0	485,928	0	72,393,938	2	
9,000,000	246,720	210,000	0	1,094,000	145,764,495	3	
9,000,000	246,720	210,000	7,486,357	1,094,000	228,353,364	4	
6,220,000	0	0	0	0	6,220,000	5	
0		0	0	0	57,455,668	6	
1,403,918	20,000	27,109	0	0	37,970,465	7	
382,035	4,500	9,508	0	0	30,015,118	8	
0	69,373	10,000	0	0	9,987,784	9	
742,700	115,500	1,063,000	0	2,250	33,354,882	10	
0	0	0	0	0	88,745,258	11	
8,748,653	209,373	1,109,617	0	2,250	263,749,175	12	
					0		
					0		
0	0	0	114,739	1,500,000	2,910,558	13	
0	0	0	0	0	0	14	
					0		
0	0	0	0	0	(3,025,298)	15	
0	0	0	0	0	2,030,001	16	
0	0	0	(7,664,596)	0	(40,818,261)	17	
0	0	0	(7,549,857)	1,500,000	(38,903,000)	18	
					0		
					0		
251,347	37,348	(899,617)	(63,500)	2,591,750	(74,298,811)	19	
6,181,924	408,068	6,445,054	192,001	32,836,442	567,328,353	20	
0	0	0	0	0	0	21	
6,433,271	445,415	5,545,437	128,501	35,428,192	493,029,542	22	

**San Mateo County Community College District
2008-2009**

Second Quarter Actuals - All Funds



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

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

Revenue

1	Federal Revenue	0	1,208,606	8,502	0	0
2	State Revenue	13,360,720	4,596,203	230,080	3,757,186	11,134,062
3	Local Revenue	17,049,323	4,428,222	128,576	(21,641,720)	547,411
4	Total Revenue	30,410,043	10,233,031	367,159	(17,884,534)	11,681,473

Expenses

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	24,774,891	2,182,860	86,054	78,971	0
7	Classified Salaries	12,094,559	3,926,137	264,544	1,326,057	0
8	Employee Benefits	12,036,238	1,576,199	144,876	410,800	0
9	Materials & Supplies	1,004,642	728,938	39,375	2,873,986	0
10	Operating Expenses	4,696,453	1,776,230	174	6,079,836	0
11	Capital Outlay	92,345	48,815	0	40,744,968	0
12	Total Expenses	54,699,127	10,239,179	535,023	51,514,618	0

Transfers & Other

13	Transfers In	\$0	38,757	144,840	0	0
14	Other Sources	1,097	0	0	0	0
15	Transfers out	(159,840)	(78,817)	0	(77,000)	0
16	Contingency	(0)	0	0	0	0
17	Other Out Go	0	(382,844)	0	0	(24,251,784)
18	Total Transfers/Other	(158,743)	(422,904)	144,840	(77,000)	(24,251,784)

Fund Balance

19	Net Change in Fund Balance	(24,447,828)	(429,052)	(23,024)	(69,476,152)	(12,570,311)
20	Beginning Balance, 7/1/08	10,312,552	2,976,966	177,874	481,025,247	26,772,227
21	Adjustments to Beginning Balance	0	0	0	0	0
22	Net Fund Balance, 12/31/08	(14,135,276)	2,547,914	154,850	411,549,095	14,201,916

San Mateo County Community College District
2008-09
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	3,578,508	0	4,795,617		
0	0	(233,620)	260,886	0	33,105,517	2	
4,534,614	108,624	1,029,163	328,689	(232,222)	6,280,680	3	
4,534,614	108,624	795,543	4,168,083	(232,222)	44,181,814	4	
3,116,027	0	0	0	0	3,116,027	5	
0	0	39,234	0	0	27,162,009	6	
721,921	10,761	12,183	0	0	18,356,162	7	
192,917	2,444	0	0	0	14,363,474	8	
15,556	0	0	0	0	4,662,497	9	
555,734	101,342	176,670	0	25,904	13,412,344	10	
0	0	0	0	0	40,886,127	11	
4,602,155	114,547	228,087	0	25,904	121,958,640	12	
0	0	0	40,052	0	223,648	13	
0	0	0	0	0	1,097	14	
					0		
0	0	0	0	0	(315,656)	15	
0	0	0	0	0	(0)	16	
0	0	0	(3,963,940)	0	(28,598,568)	17	
0	0	0	(3,923,888)	0	(28,689,479)	18	
(67,541)	(5,923)	567,456	244,195	(258,126)	(106,466,306)	19	
6,181,923	408,068	6,445,054	192,001	32,836,442	567,328,354	20	
0	0	0	0	0	0	21	
6,114,382	402,145	7,012,510	436,196	32,578,316	460,862,048	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
2008-2009 Mid-Year Report
Unrestricted General Fund (Fund 1) - Cañada College



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actuals To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,502,439	1,276,207	1,203,012	1,647,086	1,647,846	1,500,864	91%	3
4 Total Revenue	\$1,502,439	\$1,276,207	\$1,203,012	\$1,647,086	\$1,647,846	\$1,500,864	91%	4
Expenses								
5 Certificated Salaries	\$4,012,828	\$4,309,996	\$4,971,006	\$10,001,011	\$10,071,818	\$5,036,482	50%	5
6 Classified Salaries	1,191,860	1,489,629	1,588,036	3,368,686	3,325,286	1,644,606	49%	6
7 Employee Benefits	1,135,023	1,261,186	1,417,622	3,172,888	3,174,140	1,482,444	47%	7
8 Materials & Supplies	82,522	100,603	106,384	382,872	404,853	55,670	14%	8
9 Operating Expenses	232,127	238,420	255,551	141,446	195,844	276,635	141%	9
10 Capital Outlay	536	0	20,335	0	0	0	0%	10
11 Total Expenses	\$6,654,897	\$7,399,834	\$8,358,934	\$17,066,903	\$17,171,940	\$8,495,837	49%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	20	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(10,721)	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$20	\$0	\$0	(\$10,721)	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$5,152,438)	(\$6,123,627)	(\$7,155,922)	(\$15,430,538)	(\$15,524,094)	(\$6,994,973)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$5,152,438)	(\$6,123,627)	(\$7,155,922)	(\$15,430,538)	(\$15,524,094)	(\$6,994,973)		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
2008-2009 Mid-Year Report
Unrestricted General Fund (Fund 1) - College of San Mateo



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$24	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,853,327	3,416,342	3,062,043	3,095,584	3,096,463	3,184,256	103%	3
4 Total Revenue	\$3,853,327	\$3,416,366	\$3,062,043	\$3,095,584	\$3,096,463	\$3,184,256	103%	4
Expenses								
5 Certificated Salaries	\$9,196,110	\$10,333,687	\$10,892,931	\$20,825,154	\$21,066,526	\$10,851,704	52%	5
6 Classified Salaries	2,476,894	2,856,946	2,996,085	\$6,376,032	\$6,384,199	3,100,637	49%	6
7 Employee Benefits	2,601,056	2,839,374	3,008,932	\$6,537,423	\$6,542,095	3,150,515	48%	7
8 Materials & Supplies	166,489	167,995	190,635	\$451,545	\$466,430	182,415	39%	8
9 Operating Expenses	530,304	425,921	632,186	\$1,128,016	\$1,649,382	568,722	34%	9
10 Capital Outlay	10,104	11,426	0	\$0	\$0	0	0%	10
11 Total Expenses	\$14,980,957	\$16,635,349	\$17,720,769	\$35,318,170	\$36,108,632	\$17,853,993	49%	11
Transfers & Other								
12 Transfers In	\$5,571	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	48,432	4,302	0	0	0	0	0%	13
14 Transfers out	0	0	0	(250,143)	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$54,003	\$4,302	\$0	(\$250,143)	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$11,073,627)	(\$13,214,681)	(\$14,658,726)	(\$32,472,728)	(\$33,012,169)	(\$14,669,737)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$11,073,627)	(\$13,214,681)	(\$14,658,726)	(\$32,472,728)	(\$33,012,169)	(\$14,669,737)		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
2008-2009 Mid-Year Report
Unrestricted General Fund (Fund 1) - Skyline College



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	2,726,873	2,499,473	2,324,999	3,113,228	3,161,755	2,537,156	80%	3
4 Total Revenue	\$2,726,873	\$2,499,473	\$2,324,999	\$3,113,228	\$3,161,755	\$2,537,156	80%	4
Expenses								
5 Certificated Salaries	\$6,816,622	\$7,351,605	\$7,959,620	\$16,146,899	\$16,618,547	\$8,606,647	52%	5
6 Classified Salaries	1,885,177	2,204,116	2,267,351	4,812,160	4,812,160	2,275,338	47%	6
7 Employee Benefits	1,913,461	2,027,078	2,151,004	4,650,649	4,652,358	2,307,425	50%	7
8 Materials & Supplies	173,881	199,172	231,772	449,521	474,711	255,504	54%	8
9 Operating Expenses	377,290	438,279	377,174	799,982	857,862	443,177	52%	9
10 Capital Outlay	2,109	32,914	16,468	81,648	81,648	7,167	9%	10
11 Total Expenses	\$11,168,539	\$12,253,164	\$13,003,389	\$26,940,859	\$27,497,286	\$13,895,258	51%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	927	0	0	0	0	0%	13
14 Transfers out	(6,000)	0	0	(135,504)	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$6,000)	\$927	\$0	(\$135,504)	\$0	\$0	0%	17
Fund Balance								
Net Change in								
18 Fund Balance	(\$8,447,665)	(\$9,752,764)	(\$10,678,390)	(\$23,963,135)	(\$24,335,532)	(\$11,358,102)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
Net Fund Balance,								
21 Dec. 31	(\$8,447,665)	(\$9,752,764)	(\$10,678,390)	(\$23,963,135)	(\$24,335,532)	(\$11,358,102)		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
2008-2009 Mid-Year Report
Unrestricted General Fund (Fund 1) - District Office

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	8,530	0	2,524	0	0	0	0%	2
3 Local Revenue	58,557	(357,419)	(5,353)	0	(3,105)	(3,514)	113%	3
4 Total Revenue	\$67,087	(\$357,419)	(\$2,829)	\$0	(\$3,105)	(\$3,514)	113%	4
Expenses								
5 Certificated Salaries	\$168,942	\$124,765	\$146,914	\$634,400	\$634,400	\$273,729	43%	5
6 Classified Salaries	3,977,495	4,033,189	4,734,921	10,282,448	10,282,448	5,008,117	49%	6
7 Employee Benefits	1,402,193	1,364,051	1,675,252	3,864,348	3,864,348	1,583,773	41%	7
8 Materials & Supplies	364,632	550,509	620,723	623,170	634,113	481,522	76%	8
9 Operating Expenses	370,478	348,047	502,915	2,219,184	2,205,083	527,493	24%	9
10 Capital Outlay	64,474	59,790	5,896	37,880	59,546	22,714	38%	10
11 Total Expenses	\$6,348,214	\$6,480,351	\$7,686,621	\$17,661,430	\$17,679,939	\$7,897,349	45%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(221,846)	(226,846)	(5,000)	2%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	(6,341)	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	(\$6,341)	\$0	(\$221,846)	(\$226,846)	(\$5,000)	2%	17
Fund Balance								
18 Net Change in Fund Balance	(\$6,281,127)	(\$6,844,111)	(\$7,689,450)	(\$17,883,276)	(\$17,909,890)	(\$7,905,862)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$6,281,127)	(\$6,844,111)	(\$7,689,450)	(\$17,883,276)	(\$17,909,890)	(\$7,905,862)		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
2008-2009 Mid-Year Report
Unrestricted General Fund (Fund 1) - Central Services*

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	11,568,360	19,233,394	17,756,721	42,037,918	42,037,918	13,360,720	32%	2
3 Local Revenue	21,003,584	24,292,910	23,050,783	66,856,385	66,952,454	9,830,561	15%	3
4 Total Revenue	\$32,571,944	\$43,526,304	\$40,807,504	\$108,894,303	\$108,990,372	\$23,191,280	21%	4
Expenses								
5 Certificated Salaries	\$89,657	\$68,412	\$12,254	\$4,846,286	\$4,053,532	\$6,329	0%	5
6 Classified Salaries	234,968	248,911	128,069	565,382	300,233	65,860	22%	6
7 Employee Benefits	3,071,410	3,101,631	3,455,902	6,776,159	6,770,953	3,512,081	52%	7
8 Materials & Supplies	12,871	26,332	56,873	1,376,006	1,622,051	29,532	2%	8
9 Operating Expenses	2,189,989	2,368,955	2,707,842	9,486,013	8,959,762	2,880,426	32%	9
10 Capital Outlay	15,299	26,721	8,258	18,332	21,782	62,463	287%	10
11 Total Expenses	\$5,614,194	\$5,840,962	\$6,369,198	\$23,068,178	\$21,728,313	\$6,556,691	30%	11
Transfers & Other								
12 Transfers In	\$0	\$45,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	1,780	6,324	4,149	0	0	1,097	0%	13
14 Transfers out	0	(1,940,967)	(1,500,000)	(2,292,345)	(2,883,916)	(154,840)	5%	14
15 Contingency	0	0	0	2,030,001	2,030,001	0	0%	15
16 Other Out Go	0	0	0	(187,645)	0	0	0%	16
17 Total Transfers/Other	\$1,780	(\$1,889,643)	(\$1,495,851)	(\$449,989)	(\$853,915)	(\$153,743)	18%	17
Fund Balance								
18 Net Change in Fund Balance	\$26,959,530	\$35,795,699	\$32,942,455	\$85,376,136	\$86,408,143	\$16,480,847		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$26,959,530	\$35,795,699	\$32,942,455	\$85,376,136	\$86,408,143	\$16,480,847		21

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

San Mateo County Community College District
2008-2009 Mid-Year Report
Unrestricted General Fund (Fund 1) - Total District



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$24	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	11,576,890	19,233,394	17,759,245	42,037,918	42,037,918	13,360,720	32%	2
3 Local Revenue	29,144,780	31,127,513	29,635,484	74,712,283	74,855,412	17,049,323	23%	3
4 Total Revenue	\$40,721,670	\$50,360,931	\$47,394,729	\$116,750,201	\$116,893,330	\$30,410,043	26%	4
Expenses								
5 Certificated Salaries	\$20,284,159	\$22,188,465	\$23,982,725	\$52,453,750	\$52,444,823	\$24,774,891	47%	5
6 Classified Salaries	9,766,394	10,832,791	11,714,462	\$25,404,710	\$25,104,326	12,094,559	48%	6
7 Employee Benefits	10,123,143	10,593,320	11,708,712	\$25,001,467	\$25,003,894	12,036,238	48%	7
8 Materials & Supplies	800,394	1,044,611	1,206,387	\$3,283,114	\$3,602,159	1,004,642	28%	8
9 Operating Expenses	3,700,189	3,819,622	4,475,668	\$13,774,641	\$13,867,933	4,696,453	34%	9
10 Capital Outlay	92,522	130,851	50,957	\$137,860	\$162,976	92,345	57%	10
11 Total Expenses	\$44,766,800	\$48,609,660	\$53,138,911	\$120,055,541	\$120,186,111	\$54,699,127	46%	11
Transfers & Other								
12 Transfers In	\$5,571	\$45,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	50,232	11,553	4,149	0	0	1,097	0%	13
14 Transfers out	(6,000)	(1,940,967)	(1,500,000)	(2,910,558)	(3,110,762)	(159,840)	5%	14
15 Contingency	0	0	0	2,030,001	2,030,001	0	0%	15
16 Other Out Go	0	(6,341)	0	(187,645)	0	0	0%	16
17 Total Transfers/Other	\$49,803	(\$1,890,755)	(\$1,495,851)	(\$1,068,202)	(\$1,080,761)	(\$158,743)	15%	17
Fund Balance								
18 Net Change in Fund Balance	(\$3,995,327)	(\$139,484)	(\$7,240,033)	(\$4,373,542)	(\$4,373,542)	(\$24,447,828)		18
19 Beginning Balance, July 1	9,927,385	9,879,705	10,571,652	10,312,552	10,312,552	10,312,552		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$5,932,058	\$9,740,221	\$3,331,619	\$5,939,010	\$5,939,010	(\$14,135,276)		21

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

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Internal Service Fund (Fund 2)

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

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

**San Mateo County Community College District
2008-2009 Mid-Year Budget**

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



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,258	0	0	210,000	210,000	(233,620)	490%	3
4 Total Revenue	\$1,258	\$0	\$0	\$210,000	\$210,000	(\$233,620)	-111%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$10,602	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	19,407	46,014	27,109	27,109	39,234	145%	6
7 Employee Benefits	0	5,898	7,989	9,508	9,508	12,183	128%	7
8 Materials & Supplies	0	0	0	10,000	10,000	0	0%	8
9 Operating Expenses	2,179	301,222	150,208	1,063,000	1,063,000	176,670	17%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$2,179	\$326,527	\$214,813	\$1,109,617	\$1,109,617	\$228,087	21%	11
Transfers & Other								
12 Transfers In	\$0	\$332,000	\$980,278	\$0	\$0	1,029,163	0%	12
13 Other Sources	0	876,371	0	2,001,000	2,001,000	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$1,208,371	\$980,278	\$2,001,000	\$2,001,000	\$1,029,163	51%	17
Fund Balance								
18 Net Change in Fund Balance	(\$920)	\$881,844	\$765,465	\$1,101,383	\$1,101,383	\$567,456		18
19 Beginning Balance, July 1	528,892	3,321,927	528,892	6,445,054	6,445,054	6,445,054		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$527,972	\$4,203,771	\$1,294,357	\$7,546,437	\$7,546,437	\$7,012,510		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Debt Service Fund (Fund 25)

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

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

**San Mateo County Community College District
2008-2009 Mid-Year Budget**

Internal Service - Debt Service Fund (Fund 25) - Total District



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	24,161	0	0	11,134,062	0%	2
3 Local Revenue	43,219	25,304,699	12,412,632	32,034,500	32,034,500	547,411	2%	3
4 Total Revenue	\$43,219	\$25,304,699	\$12,436,793	\$32,034,500	\$32,034,500	\$11,681,473	36%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	400	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$400	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	0	0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	\$105,891	\$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	(481,338)	(5,101,657)	(19,105,684)	(32,129,136)	(32,129,136)	(24,251,784)	75%	16
17 Total Transfers/Other	(\$375,447)	(\$5,101,657)	(\$19,105,684)	(\$32,129,136)	(\$32,129,136)	(\$24,251,784)	75%	17
Fund Balance								
18 Net Change in Fund Balance	(\$332,228)	\$20,202,642	(\$6,668,891)	(\$94,636)	(\$94,636)	(\$12,570,311)		18
19 Beginning Balance, July 1	10,019,899	5,669,094	10,019,899	26,772,227	26,772,227	26,772,227		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$9,687,671	\$25,871,736	\$3,351,008	\$26,677,591	\$26,677,591	\$14,201,916		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Restricted General Fund (Fund 3)

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

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

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

San Mateo County Community College District

2008-09 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS

July 1, 2008 - December 31, 2008

<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
30079	Minority Science and Engineering Impr Prog	Federal		162,790			162,790
30080	College Cost Reduction and Access	Federal		765,000			765,000
30081	First 5 SMC USDOE Fund for Impr of Educ	Federal		275,894			275,894
31002	Disabled Students Prog & Services	State	23,070	(4,852)	94,570		112,788
31003	Extended Opportunity Prog & Services	State	15,426	4,398	14,413		34,237
31004	EOP&S/Coop Agencies Resources for Ed	State	(421)	(484)	(737)		(1,642)
31009	Matriculation	State	(7,851)	(5,381)	28,170		14,938
31012	Foster Care Education Program	State		560			560
31016	Student Financial Aid Admin Allowance	State	25,566	17,838	19,724		63,128
31030	Tech and Telecom Impr Program	State				10,904	10,904
31031	CalWORKs	State	18,850	18,850	18,850		56,550
31033	Temp Assistance to Needy Families	State	4,963	4,963	4,963		14,889
31043	Transfer and Articulation	State	(3,456)	(3,456)	(3,456)		(10,368)
31054	Statewide Leadership - Multimedia	State	10,000				10,000
31066	CCSF CA Early Childhood Mentor Prgm	State			908		908
31077	Math Engineering Science Achievement	State		3,015			3,015
31078	Enrollment Growth AD Nursing	State	20,000				20,000
31089	Cabrillo CCD Quick Start Multimedia	State		15,800			15,800
31099	Basic Skills 07-08 Appropriation	State		32	110		142
31105	Basic Skills 08-09 Appropriation	State		3,055	(3,569)		(514)
35001	Miscellaneous Donations	Local	6,518	1,879	7,982	15,588	31,966
35020	Donations - Athletics - Women's Soccer	Local		1,708			1,708
35041	Ctr for Int'l Trade Match	Local			7,227		7,227
35045	Financial Aid Admin Cost Allowance - Pell	Local	550	265	690		1,505
38001	Corp/Continuing Ed Indirect	Local	17,215			9,028	26,243
38163	Terra Firma Diversion Contract Ed	Local	6,745				6,745
38165	SMC HSA Ind Liv Prog C&CE	Local	124,294				124,294
38177	Gilead Sciences Contract Ed	Local	7,636				7,636
39017	Community Education	Local	20,000				20,000
Total 2008-2009 Fund 3 Budget Revenue Adjustments			289,104	1,274,374	199,845	35,520	1,798,843

San Mateo County Community College District
2008-2009 Mid-Year Report
Restricted General Fund (Fund 3) - Cañada College



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$667,117	\$383,401	\$420,241	\$1,252,830	\$2,473,977	\$566,453	23%	1
2 State Revenue	928,026	994,022	1,140,872	2,720,451	2,771,705	1,233,438	45%	2
3 Local Revenue	551,444	483,922	510,527	1,029,493	1,031,466	552,757	54%	3
4 Total Revenue	\$2,146,587	\$1,861,345	\$2,071,640	\$5,002,773	\$6,277,147	\$2,352,648	37%	4
Expenses								
5 Certificated Salaries	\$493,874	\$492,838	\$578,674	\$1,345,708	\$1,610,818	\$676,008	42%	5
6 Classified Salaries	632,304	557,048	646,586	1,498,080	1,712,395	689,321	40%	6
7 Employee Benefits	254,896	215,008	253,237	600,991	731,016	302,162	41%	7
8 Materials & Supplies	250,678	186,827	125,967	507,478	609,668	170,244	28%	8
9 Operating Expenses	178,793	117,668	134,981	511,827	780,036	156,021	20%	9
10 Capital Outlay	48,646	10,876	20,335	140,689	292,273	1,810	1%	10
11 Total Expenses	\$1,859,190	\$1,580,266	\$1,759,780	\$4,604,772	\$5,736,206	\$1,995,566	35%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$125,745	\$125,745	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(9,065)	(36,164)	(8,892)	(10,500)	(19,249)	(8,749)	45%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(173,579)	(137,593)	(190,884)	(362,864)	(497,055)	(173,940)	35%	16
17 Total Transfers/Other	(\$182,644)	(\$173,756)	(\$199,776)	(\$247,619)	(\$390,559)	(\$182,689)	47%	17
Fund Balance								
18 Net Change in Fund Balance	\$104,753	\$107,323	\$112,084	\$150,382	\$150,382	\$174,392		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$104,753	\$107,323	\$112,084	\$150,382	\$150,382	\$174,392		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
2008-2009 Mid-Year Report
Restricted General Fund (Fund 3) - College of San Mateo



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$355,195	\$409,837	\$285,042	\$524,713	\$529,676	\$178,366	34%	1
2 State Revenue	1,318,714	1,431,771	1,741,004	3,657,468	3,758,652	1,564,615	42%	2
3 Local Revenue	2,634,199	2,698,020	2,495,503	7,714,611	7,877,036	2,999,534	38%	3
4 Total Revenue	\$4,308,109	\$4,539,628	\$4,521,550	\$11,896,792	\$12,165,364	\$4,742,515	39%	4
Expenses								
5 Certificated Salaries	\$524,143	\$558,446	\$709,366	\$1,663,780	\$1,679,906	\$708,945	42%	5
6 Classified Salaries	1,698,146	1,862,031	1,914,859	3,871,000	3,913,342	1,990,334	51%	6
7 Employee Benefits	609,670	637,100	692,920	1,626,656	1,635,924	732,704	45%	7
8 Materials & Supplies	357,978	484,551	482,670	1,465,642	1,450,685	434,921	30%	8
9 Operating Expenses	1,430,743	1,693,649	1,683,767	3,033,793	3,259,718	1,327,550	41%	9
10 Capital Outlay	3,076	222,514	61,676	98,847	82,045	2,902	4%	10
11 Total Expenses	\$4,623,756	\$5,458,291	\$5,545,258	\$11,759,718	\$12,021,620	\$5,197,357	43%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$151,589	\$446,535	\$467,068	\$20,524	4%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(2,001)	(22,100)	(189,671)	(62,071)	(113,639)	(51,568)	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(88,793)	(83,402)	(92,991)	(225,885)	(201,519)	(106,804)	53%	16
17 Total Transfers/Other	(\$90,795)	(\$105,502)	(\$131,073)	\$158,579	\$151,909	(\$137,848)	-91%	17
Fund Balance								
18 Net Change in Fund Balance	(\$406,442)	(\$1,024,165)	(\$1,154,781)	\$295,653	\$295,653	(\$592,689)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$406,442)	(\$1,024,165)	(\$1,154,781)	\$295,653	\$295,653	(\$592,689)		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
2008-2009 Mid-Year Report
Restricted General Fund (Fund 3) - Skyline College



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$542,780	\$577,968	\$453,960	\$1,369,567	\$1,385,438	\$463,787	33%	1
2 State Revenue	1,118,873	1,141,739	1,330,041	4,299,987	4,471,945	1,768,898	40%	2
3 Local Revenue	541,388	597,150	611,467	1,129,343	1,141,360	737,991	65%	3
4 Total Revenue	\$2,203,041	\$2,316,857	\$2,395,468	\$6,798,897	\$6,998,742	\$2,970,676	42%	4
Expenses								
5 Certificated Salaries	\$584,313	\$642,843	\$718,617	\$1,476,505	\$1,603,523	\$797,907	50%	5
6 Classified Salaries	824,925	824,760	905,238	2,075,081	2,109,767	989,696	47%	6
7 Employee Benefits	342,808	346,709	381,285	962,532	966,585	443,823	46%	7
8 Materials & Supplies	123,523	89,932	69,190	577,400	628,696	95,277	15%	8
9 Operating Expenses	156,560	161,869	143,409	1,420,957	1,412,607	217,917	15%	9
10 Capital Outlay	16,265	9,563	1,374	148,526	155,361	44,103	28%	10
11 Total Expenses	\$2,048,393	\$2,075,675	\$2,219,114	\$6,661,002	\$6,876,538	\$2,588,723	38%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$342,142	\$342,142	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	(15,792)	(23,642)	(42,168)	(58,024)	(18,499)	32%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(86,185)	(92,626)	(104,795)	(248,135)	(216,588)	(102,101)	47%	16
17 Total Transfers/Other	(\$86,185)	(\$108,418)	(\$128,437)	\$51,839	\$67,530	(\$120,600)	-179%	17
Fund Balance								
18 Net Change in Fund Balance	\$68,463	\$132,764	\$47,917	\$189,734	\$189,734	\$261,353		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$68,463	\$132,764	\$47,917	\$189,734	\$189,734	\$261,353		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
2008-2009 Mid-Year Report
Restricted General Fund (Fund 3) - District Office

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$5,674	\$0	\$14,393	\$14,393	\$0	0%	1
2 State Revenue	39,702	52,526	39,904	549,020	559,924	29,252	5%	2
3 Local Revenue	115,765	169,390	180,306	416,832	425,860	137,940	32%	3
4 Total Revenue	\$155,467	\$227,591	\$220,210	\$980,245	\$1,000,177	\$167,192	17%	4
Expenses								
5 Certificated Salaries	\$1,073	\$12,555	\$12,997	\$3,899	\$3,899	\$0	0%	5
6 Classified Salaries	220,501	234,863	303,816	522,440	522,440	256,786	49%	6
7 Employee Benefits	78,302	79,314	104,158	197,726	197,726	97,509	49%	7
8 Materials & Supplies	60,817	38,104	34,164	351,182	370,888	28,496	8%	8
9 Operating Expenses	56,913	124,378	74,143	299,062	305,376	74,741	24%	9
10 Capital Outlay	0	0	0	241,705	251,205	0	0%	10
11 Total Expenses	\$417,607	\$489,215	\$529,279	\$1,616,014	\$1,651,534	\$457,532	28%	11
Transfers & Other								
12 Transfers In	11,066	9,898	13,535	\$0	\$15,588	18,233	0%	12
13 Other Sources	\$0	\$0	\$0	0	0	\$0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$11,066	\$9,898	\$13,535	\$0	\$15,588	\$18,233	117%	17
Fund Balance								
						0		
18 Net Change in Fund Balance	(\$251,073)	(\$251,726)	(\$295,534)	(\$635,770)	(\$635,770)	(\$272,108)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$251,073)	(\$251,726)	(\$295,534)	(\$635,770)	(\$635,770)	(\$272,108)		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
2008-2009 Mid-Year Report
Restricted General Fund (Fund 3) - Total District**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,565,093	\$1,376,881	\$1,159,243	\$3,161,503	\$4,403,484	\$1,208,606	27%	1
2 State Revenue	3,405,316	3,620,058	4,251,821	11,226,925	11,562,225	4,596,203	40%	2
3 Local Revenue	3,842,796	3,948,482	3,797,803	10,290,279	10,475,722	4,428,222	42%	3
4 Total Revenue	\$8,813,205	\$8,945,420	\$9,208,868	\$24,678,707	\$26,441,431	\$10,233,031	39%	4
Expenses								
5 Certificated Salaries	\$1,603,403	\$1,706,682	\$2,019,654	\$4,489,892	\$4,898,145	\$2,182,860	45%	5
6 Classified Salaries	3,375,875	3,478,702	3,770,499	7,966,601	8,257,944	3,926,137	48%	6
7 Employee Benefits	1,285,676	1,278,131	1,431,600	3,387,906	3,531,251	1,576,199	45%	7
8 Materials & Supplies	792,995	799,415	711,991	2,901,703	3,059,937	728,938	24%	8
9 Operating Expenses	1,823,009	2,097,564	2,036,300	5,265,639	5,757,737	1,776,230	31%	9
10 Capital Outlay	67,987	242,953	83,386	629,767	780,884	48,815	6%	10
11 Total Expenses	\$8,948,946	\$9,603,446	\$10,053,430	\$24,641,507	\$26,285,898	\$10,239,179	39%	11
Transfers & Other								
12 Transfers In	\$11,066	\$9,898	\$165,124	\$914,423	\$950,542	\$38,757	4%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(11,066)	(74,056)	(222,205)	(114,739)	(190,912)	(78,817)	41%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(348,557)	(313,621)	(388,671)	(836,884)	(915,163)	(382,844)	42%	16
17 Total Transfers/Other	(\$348,557)	(\$377,779)	(\$445,752)	(\$37,201)	(\$155,533)	(\$422,904)	272%	17
Fund Balance								
18 Net Change in Fund Balance	(\$484,298)	(\$1,035,805)	(\$1,290,314)	(\$0)	\$0	(\$429,052)		18
19 Beginning Balance, July 1	(32,392)	2,016,772	3,973,235	2,976,966	2,976,966	2,976,966		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$516,690)	\$980,967	\$2,682,921	\$2,976,966	\$2,976,966	\$2,547,914		21

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.*

2008-09 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2008

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2008-09 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CAÑADA	Library & Student Resource Ctr (Bldg 9)	41315.00	55424.38	55424.38	21198.48	21105.37	13120.53
CAÑADA	CAN Facilities Maintenance Center	41316.00	4297924.70	4627184.70	3378060.51	919863.02	329261.17
CAÑADA	CAN Bldgs 5/6 Academic Facilities Reconstruction	41317.00	44414.11	44414.11	44414.11	3519.13	(3519.13)
CAÑADA	CAN Heating Hot Water	43332.00	25000.00	25000.00	0.00	0.00	25000.00
CAÑADA	CAN Water Valve Replacement	43333.00	43170.00	43170.00	0.00	0.00	43170.00
CAÑADA	Science Lab Upgrade	44329.00	15737.20	15737.20	0.00	0.00	15737.20
CAÑADA	Arts Project	44343.00	8500.00	8500.00	601.33	0.00	7898.67
CAÑADA	CAN Bldg 13 Modernization	47301.00	3951471.78	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 16/18 Modernization	47302.00	2330324.63	2330324.63	2218363.56	109550.61	2410.46
CAÑADA	CAN Bldg 7 FMC	47303.00	1946272.47	1946272.47	383608.98	1352081.91	210581.58
CAÑADA	CAN Bldgs 5/6 Modernization	47304.00	5992701.99	10648756.99	298479.18	936785.04	9413492.77
CAÑADA	CAN Bldg 1 Modernization	47305.00	2326188.07	3716262.07	0.00	0.00	3716262.07
CAÑADA	CAN Bldg 8 Admin Renovation	47306.00	2768855.71	2982807.71	1473759.23	126370.89	1382677.59
CAÑADA	CAN Valve Replacement Project	47307.00	67076.00	67076.00	0.00	0.00	67076.00
CAÑADA	CAN Concession Stand	47308.00	232659.60	232659.60	142956.76	13822.16	75880.68
CAÑADA	CAN Bldg 3 Modernization	47309.00	804895.88	804895.88	0.00	0.00	804895.88
CAÑADA	CAN Gateways, Circulation & Parking	47312.00	7180429.07	7914717.07	3809081.07	3437715.51	667920.49
CAÑADA	CAN Quad Water Feature	47313.00	46343.49	46343.49	0.00	0.00	46343.49
CAÑADA	CAN Exterior Building Signage	47314.00	45000.00	45000.00	0.00	0.00	45000.00
CAÑADA	CAN Bldg 9 Heating Water Pump	47315.00	55000.00	55000.00	1792.97	2132.03	51075.00
CAÑADA	CAN Bldgs 20/21 Modernization	47316.00	72000.00	72000.00	28204.29	11580.25	32215.46
CAÑADA	CAN Small Projects	47323.00	0.00	100000.00	0.00	0.00	100000.00
CAÑADA	CAN Emergency Building Repairs	47324.00	0.00	150000.00	0.00	611.00	149389.00
CAÑADA	Faculty/Staff Housing-Cañada Site	48310.00	2675150.48	2675150.48	306840.58	528716.62	1839593.28
CAÑADA	CAN Bldg 3 Modernization	49301.00	4000.00	6516.14	2516.14	4000.00	0.00
CAÑADA	CAN Bldg 6	49302.00	0.00	0.00	(956.16)	0.00	956.16
CAÑADA	CAN Bldg 9	49303.00	83011.32	87776.32	48763.06	3503.00	35510.26
CAÑADA	CAN Space Programming	49304.00	25008.84	17468.15	2739.03	4924.89	9804.23
CAÑADA	CAN Utility Infrastructure Upgrade	49308.00	4735.00	1520.00	1520.00	0.00	0.00
CAÑADA	CAN Bldg 13	49309.00	0.00	4469.00	4469.00	0.00	0.00
CAÑADA	CAN Bldg 2	49312.00	1915.20	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 16/17/18	49320.00	2649748.96	2992877.35	2660365.01	57757.72	274754.62
CAÑADA	CAN Emerg. Bldg Repairs Allow.	49324.00	52000.11	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldsg 16/17 Modernization	49901.00	0.00	0.00	0.00	0.00	0.00
CSM	COP Investment	40001.00	544000.00	544000.00	100207.21	0.00	443792.79
CSM	CSM Bldgs 21-27 Demolition	41415.00	149466.00	643466.00	149466.00	0.00	494000.00
CSM	CSM Dental Hygiene Program	42402.00	25000.00	25000.00	0.00	0.00	25000.00
CSM	CSM Bldg 9 Exterior Waterproofing	43479.00	25487.01	25487.01	0.00	0.00	25487.01
CSM	Reading for Success	44427.00	0.00	0.00	0.00	0.00	0.00
CSM	CSM Regional Public Safety Center	44433.00	62060.25	62060.25	2596.20	903.80	58560.25
CSM	Ergonomic office furniture (completion)	44435.00	14890.86	14890.86	0.00	889.43	14001.43
CSM	Haz. Mat. clean-up/disposal	44438.00	10121.43	10121.43	0.00	0.00	10121.43
CSM	Window blinds for Bldg. 1 & other depts.	44448.00	0.09	0.09	0.00	0.00	0.09
CSM	Technology Improvements	44452.00	27186.65	27186.65	0.00	0.00	27186.65
CSM	CSM CIP2 Design Build Project	47401.00	171628548.64	183628548.64	16293904.37	118913030.05	48421614.22
CSM	CSM Bldg 14 Facelift	47402.00	5879183.39	6361865.39	1865606.82	987693.44	3508565.13
CSM	CSM Bldg 16 Modernization	47403.00	2374141.90	2695734.90	765925.93	651944.54	1277864.43
CSM	CSM Bldgs 2/3/4 Fine Arts Complex Modernization	47404.00	6974285.92	7601114.92	3039057.45	701924.14	3860133.33
CSM	CSM Bldg 12 Modernization	47405.00	1743000.00	0.00	0.00	0.00	0.00
CSM	CSM CIP2 Programming/Space Planning	47406.00	200000.00	200000.00	0.00	0.00	200000.00
CSM	CSM Coastside Shoreline Station TI	47407.00	584132.91	584132.91	120151.49	400441.25	63540.17
CSM	CSM North Gateway	47408.00	14557161.41	3917445.41	171212.23	622857.00	3123376.18
CSM	CSM Bldg 8 Modernization	47409.00	3302997.70	3553548.70	9000.00	2619.72	3541928.98
CSM	CSM Bldg 19 Modernization	47410.00	5966388.47	0.00	0.00	0.00	0.00
CSM	CSM Bldg 9 Modernization	47411.00	1495000.00	1603809.00	2400.00	24711.00	1576698.00
CSM	CSM Parking Lights	47414.00	10982.54	10982.54	0.00	0.00	10982.54
CSM	CSM SE Infrastructure and Yard	47415.00	2541186.85	2541186.85	176199.38	106714.97	2258272.50
CSM	CSM Lot 7 Stairs	47416.00	45000.00	45000.00	36808.75	0.00	8191.25
CSM	CSM Weather Station Project	47418.00	20000.00	40000.00	6900.00	29647.00	3453.00
CSM	CSM Bldg 1 Renovation	47419.00	500000.00	500000.00	0.00	0.00	500000.00
CSM	CSM bldg 15 Modernization	47420.00	0.00	300000.00	12795.01	43917.07	243287.92
CSM	CSM Bldg 17 Modernization	47421.00	0.00	25000.00	750.00	13250.00	11000.00
CSM	CSM Athletic Facilities Upgrade, Phase 2	47422.00	222626.17	222626.17	30622.12	13147.98	178856.07
CSM	CSM Small Projects	47423.00	0.00	100000.00	19727.31	4613.40	75659.29
CSM	CSM Emergency Building Repairs	47424.00	0.00	150000.00	559.88	35838.55	113601.57
CSM	Bookstore Project	48400.00	1146433.46	1146433.46	11095.10	64515.97	1070822.39
CSM	CSM Bldg 18	49401.00	0.00	1998.00	1998.00	0.00	0.00
CSM	CSM Integrated Science Center	49403.00	120.16	4980.00	3855.62	1124.38	0.00
CSM	CSM Space Programming	49406.00	33370.53	23426.48	12825.38	8763.10	1838.00
CSM	KCSM Digital Project	49409.00	352776.55	352776.55	355061.95	10485.21	(12770.61)
CSM	CSM Bldg 1/5/6	49410.00	8322.00	9649.18	9649.18	0.00	0.00
CSM	CSM Utility Infrastructure Upgrade	49413.00	5725.37	300.00	300.00	0.00	0.00
CSM	CSM Bldg 9	49421.00	730.00	670.00	670.00	0.00	0.00
CSM	CSM Landscape Upgrades	49423.00	4700.00	10000.00	9700.00	300.00	0.00
CSM	CSM Emergency Building Repairs	49429.00	105629.38	0.00	0.00	0.00	0.00

* NOTE: All negative balances will be cleared with January 2009 journals.

2008-09 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2008

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2008-09 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CSM	CSM Bldgs 21-24	49433.00	0.00	0.00	0.00	0.00	0.00
CSM	CSM Classroom Technology	49438.00	34812.50	34812.50	0.00	20312.50	14500.00
DISTRICTWIDE	General Capital Projects	40000.00	11036874.87	10804564.09	0.00	0.00	10804564.09
DISTRICTWIDE	College Housing Project	40003.00	1593500.00	1593500.00	0.00	0.00	1593500.00
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009.00	50719.34	50719.34	29402.35	0.00	21316.99
DISTRICTWIDE	College Art	42003.00	8966.00	8966.00	1900.00	0.00	7066.00
DISTRICTWIDE	Redevelopment Program	43001.00	7792356.28	7797356.28	700.00	4300.00	7792356.28
DISTRICTWIDE	Property Management Study	44001.00	1812551.19	1785551.19	142.18	0.00	1785409.01
DISTRICTWIDE	District Facilities Projects	44102.00	988661.14	990848.14	61786.14	7850.13	921211.87
DISTRICTWIDE	District Funded FCI Contingency	44103.00	845721.52	845721.52	36729.53	0.00	808991.99
DISTRICTWIDE	District Office Improvements	44106.00	11726.28	29726.28	28483.95	1330.00	(87.67)
DISTRICTWIDE	Energy Efficiency Projects Fund	44108.00	2575749.25	2575749.25	5977.02	0.00	2569772.23
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106.00	11488.20	11488.20	0.00	0.00	11488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112.00	0.00	0.00	3537.49	0.00	(3537.49)
DISTRICTWIDE	Chem Hygiene Hazmat/Comm Plan	46213.00	1028.00	1028.00	1117.90	0.00	(89.90)
DISTRICTWIDE	Bond Construction General	47000.00	53795848.64	51649681.64	0.00	0.00	51649681.64
DISTRICTWIDE	DW CIP2 Planning	47001.00	10283998.84	10283998.84	2083798.17	673196.26	7527004.41
DISTRICTWIDE	DW Legal Services	47002.00	300000.00	300000.00	0.00	0.00	300000.00
DISTRICTWIDE	DW Energy Efficiency Projects	47004.00	100000.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Safety and Security Cameras	47006.00	936456.27	1532623.27	775769.26	208392.64	548461.37
DISTRICTWIDE	DW Contingency	47007.00	264912.69	861371.01	0.00	0.00	861371.01
DISTRICTWIDE	DW Small Projects	47008.00	94242.88	94242.88	2976.60	60.00	91206.28
DISTRICTWIDE	DW Infrastructure Projects	47009.00	5662837.08	5662837.08	11.06	5764.31	5657061.71
DISTRICTWIDE	DW Halon Fire Suppression	47010.00	590.07	972.00	972.00	0.00	0.00
DISTRICTWIDE	C.O.P. Projects	48001.00	1018925.22	1018925.22	0.00	0.00	1018925.22
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100.00	2501.57	2501.57	0.00	0.00	2501.57
DISTRICTWIDE	DW Athletic Facilities	48101.00	159907.87	159907.87	0.00	0.00	159907.87
DISTRICTWIDE	Bond Construction General	49000.00	1308601.28	1308601.28	2250.00	0.00	1306351.28
DISTRICTWIDE	DW Energy Efficiency Projects	49001.00	27.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Program and Project Management	49004.00	366768.31	366768.31	211778.69	152258.13	2731.49
DISTRICTWIDE	DW Legal Services	49009.00	109426.22	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Teledata Upgrade	49015.00	733292.55	733292.55	422694.98	96135.51	214462.06
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016.00	220090.67	220090.67	89950.42	17467.53	112672.72
DISTRICTWIDE	DW CIP Contingency	49017.00	0.00	0.00	0.00	0.00	0.00
SKYLINE	Allied Health (Bldg 7)	41221.00	2517089.85	2517089.85	2377583.25	133586.60	5920.00
SKYLINE	SKY Facilities Maintenance Center	41222.00	2886199.22	2886199.22	2529416.89	356782.33	0.00
SKYLINE	Pacific Heights Project	42202.00	26903595.95	26903595.95	1750.00	13250.00	2688595.95
SKYLINE	SKY Bldg 3, Phase 2	42204.00	151137.03	151137.03	112469.04	31296.15	7371.84
SKYLINE	SKY Replace Bldg 3 Air Handler	43236.00	68386.00	68386.00	0.00	0.00	68386.00
SKYLINE	SKY Bldg 3, Elevator Replacement	43237.00	195768.00	195768.00	0.00	111172.00	84596.00
SKYLINE	SKY Campuswide Exterior Waterproofing	43238.00	100000.00	100000.00	0.00	0.00	100000.00
SKYLINE	Avon Damages Repair	44241.00	65100.04	65100.04	0.00	0.00	65100.04
SKYLINE	SKY Bldg 5 CIRD Office Repairs	46214.00	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 3 Modernization	47201.00	276770.92	276770.92	52630.68	0.00	224140.24
SKYLINE	SKY Bldg 7 Allied Health	47202.00	463777.98	463777.98	121037.70	342740.28	0.00
SKYLINE	SKY Bldg 12 FMC	47204.00	2409245.35	2409245.35	149508.55	2074572.09	185164.71
SKYLINE	SKY CIP2 Programming/Space Planning	47206.00	157616.22	157616.22	0.00	0.00	157616.22
SKYLINE	SKY CIP2 Design Build Project	47209.00	80813481.42	87059382.42	3287202.04	51385113.26	32387067.12
SKYLINE	SKY Bldg 1 Modernization	47210.00	8100746.99	3381746.99	4412.83	5173.81	3372160.35
SKYLINE	SKY Bldg 2 Modernization, Phase 3	47211.00	1910567.47	998167.47	36020.00	0.00	962147.47
SKYLINE	SKY Bldg 5 Partial Renovation	47213.00	561649.15	561649.15	0.00	391.71	561257.44
SKYLINE	SKY Loma Chica Project	47215.00	26185.04	26185.04	0.00	0.00	26185.04
SKYLINE	SKY Bldg 9 Auto Shop Project	47216.00	15878.00	15878.00	0.00	0.00	15878.00
SKYLINE	SKY Corporation Yard Project	47218.00	38815.21	838815.21	323663.09	264950.08	250202.04
SKYLINE	SKY Dance Room Lighting	47219.00	38500.00	42902.00	42501.55	0.00	400.45
SKYLINE	SKY NW Bldg 5 Stairs	47220.00	47375.00	47375.00	2275.00	37175.00	7925.00
SKYLINE	SKY Interior Building Signage	47221.00	25000.00	25000.00	2761.45	0.00	22238.55
SKYLINE	SKY Small Projects	47223.00	0.00	155000.00	38932.46	92273.26	23794.28
SKYLINE	SKY Emergency Building Repairs	47224.00	0.00	150000.00	707.55	34142.43	115150.02
SKYLINE	Sky Bldg 3	49202.00	267760.21	263690.21	5013.85	12845.45	245830.91
SKYLINE	Sky Bldg 6/7A	49203.00	4070.00	11118.00	7048.00	0.00	4070.00
SKYLINE	Sky Bldgs 7/8	49204.00	8952.84	0.00	0.00	0.00	0.00
SKYLINE	Sky Bldg 5	49205.00	19500.00	21420.00	20900.00	520.00	0.00
SKYLINE	SKY Space Programming	49206.00	23915.17	22352.98	13060.71	6417.01	2875.26
SKYLINE	SKY Swing Space	49207.00	0.00	817.49	0.00	793.69	23.80
SKYLINE	SKY Exterior Walkway Lighting	49208.00	0.00	9387.35	3215.35	6172.00	0.00
SKYLINE	SKY Bldg 1	49209.00	0.00	13080.00	0.00	13080.00	0.00
SKYLINE	SKY Bldg 2	49210.00	3200.00	3200.00	3200.00	0.00	0.00
SKYLINE	SKY Utility Infrastructure Upgrade	49211.00	4409.00	19066.89	19066.89	0.00	0.00
SKYLINE	SKY Landscape Upgrade	49214.00	0.00	2975.00	2975.00	0.00	0.00
SKYLINE	SKY Access Controls	49223.00	11638.01	0.00	0.00	0.00	0.00
SKYLINE	SKY Emerg. Bldg. Repair Allow.	49224.00	96843.22	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 7 Allied Health	49225.00	1271793.27	1271793.27	561466.82	474188.87	236137.58
	TOTAL		489973162.92	490562299.14	51514618.95	186757074.18	252290606.01

* NOTE: All negative balances will be cleared with January 2009 journals.



San Mateo County Community College District
2008-2009 Mid-Year Report
Capital Projects Fund (Fund 4) - Cañada College

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	2008-09 Actual To Date	%	
							To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	38,912	7,157,349	7,157,349	1,035,598	14%	2
3 Local Revenue	5,379	0	0	0	0	0	0%	3
4 Total Revenue	\$5,379	\$0	\$38,912	\$7,157,349	\$7,157,349	\$1,035,598	14%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	3,108	0	0	0	10,000	4,894	49%	6
7 Employee Benefits	426	0	0	0	2,000	569	28%	7
8 Materials & Supplies	361,872	73,504	264,945	597,929	1,542,003	1,060,197	69%	8
9 Operating Expenses	1,201,859	162,863	778,624	1,564,612	2,612,740	1,333,545	51%	9
10 Capital Outlay	4,239,244	9,132,137	2,848,772	19,815,015	19,815,015	12,427,572	63%	10
11 Total Expenses	\$5,806,509	\$9,368,504	\$3,892,340	\$21,977,556	\$23,981,758	\$14,826,777	62%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$5,801,130)	(\$9,368,504)	(\$3,853,428)	(\$14,820,207)	(\$16,824,409)	(\$13,791,179)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$5,801,130)	(\$9,368,504)	(\$3,853,428)	(\$14,820,207)	(\$16,824,409)	(\$13,791,179)		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
2008-2009 Mid-Year Report
Capital Projects Fund (Fund 4) - College of San Mateo



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	2008-09 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	29,988	101,655	180,103	6,200,000	6,200,000	25,487	0%	2
3 Local Revenue	0	20,000	0	0	0	0	0%	3
4 Total Revenue	\$29,988	\$121,655	\$180,103	\$6,200,000	\$6,200,000	\$25,487	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	1,500	69	5%	6
7 Employee Benefits	0	0	0	0	500	11	2%	7
8 Materials & Supplies	989,982	721,981	494,588	1,662,233	1,662,233	896,894	54%	8
9 Operating Expenses	268,914	368,331	512,479	4,616,529	5,620,333	2,819,116	50%	9
10 Capital Outlay	10,917,798	4,638,790	3,212,197	39,269,685	39,269,685	19,492,955	50%	10
11 Total Expenses	\$12,176,694	\$5,729,102	\$4,219,264	\$45,548,447	\$46,554,251	\$23,209,045	50%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	1,000	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$1,000	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$12,145,706)	(\$5,607,447)	(\$4,039,161)	(\$39,348,447)	(\$40,354,251)	(\$23,183,558)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$12,145,706)	(\$5,607,447)	(\$4,039,161)	(\$39,348,447)	(\$40,354,251)	(\$23,183,558)		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
2008-2009 Mid-Year Report
Capital Projects Fund (Fund 4) - Skyline College**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	2008-09 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	194,304	0	80,885	4,727,717	4,727,717	2,521,393	53%	2
3 Local Revenue	4,575,770	0	267,585	0	0	0	0%	3
4 Total Revenue	\$4,770,074	\$0	\$348,470	\$4,727,717	\$4,727,717	\$2,521,393	53%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	281	0	1,500	316	21%	6
7 Employee Benefits	0	0	33	0	500	37	7%	7
8 Materials & Supplies	240,980	732,268	156,879	641,775	1,976,352	822,339	42%	8
9 Operating Expenses	289,974	369,087	609,966	2,388,465	2,388,465	1,103,426	46%	9
10 Capital Outlay	10,313,081	11,676,164	3,266,030	26,465,700	26,465,700	7,792,700	29%	10
11 Total Expenses	\$10,844,035	\$12,777,519	\$4,033,190	\$29,495,940	\$30,832,517	\$9,718,819	32%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$6,073,961)	(\$12,777,519)	(\$3,684,719)	(\$24,768,223)	(\$26,104,800)	(\$7,197,426)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$6,073,961)	(\$12,777,519)	(\$3,684,719)	(\$24,768,223)	(\$26,104,800)	(\$7,197,426)		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
2008-2009 Mid-Year Report
Capital Projects Fund (Fund 4) - Districtwide Projects

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	2008-09 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$0	\$729,288	\$129,793	0	0	\$174,708	0%	2
3 Local Revenue	910,289	337,302,652	5,394,870	17,958,800	17,958,800	(21,641,720)	-120%	3
4 Total Revenue	\$910,289	\$338,031,940	\$5,524,663	\$17,958,800	\$17,958,800	(\$21,467,012)	-120%	4
Expenses								
5 Certificated Salaries	\$0	\$47,472	\$68,633	\$331,200	\$165,200	\$78,971	48%	5
6 Classified Salaries	4,955	493,564	1,122,580	2,620,394	2,620,394	1,320,778	50%	6
7 Employee Benefits	600	157,464	340,303	931,948	931,948	410,183	44%	7
8 Materials & Supplies	137,317	110,430	139,094	744,358	744,358	94,556	13%	8
9 Operating Expenses	975,105	3,834,349	842,346	3,726,397	1,763,259	823,749	47%	9
10 Capital Outlay	11,220,690	1,959,210	271,668	2,427,231	2,427,231	1,031,740	43%	10
11 Total Expenses	\$12,338,667	\$6,602,489	\$2,784,625	\$10,781,528	\$8,652,390	\$3,759,978	43%	11
Transfers & Other								
12 Transfers In	\$0	\$5,800,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	25,000	200,000	0	27,000	77,000	285%	13
14 Transfers out	(5,571)	5,845,000	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$5,571)	\$11,670,000	\$200,000	\$0	\$27,000	\$77,000	285%	17
Fund Balance								
18 Net Change in Fund Balance	(\$11,433,949)	\$343,099,451	\$2,940,038	\$7,177,272	\$9,333,410	(\$25,149,990)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$11,433,949)	\$343,099,451	\$2,940,038	\$7,177,272	\$9,333,410	(\$25,149,990)		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
2008-2009 Mid-Year Report
Capital Projects Fund (Fund 4) - Total District**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	2008-09 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$224,292	\$830,943	\$429,693	\$18,085,066	\$18,085,066	\$3,757,186	21%	2
3 Local Revenue	\$5,491,438	\$337,322,652	\$5,662,455	\$17,958,800	\$17,958,800	(\$21,641,720)	-121%	3
4 Total Revenue	\$5,715,730	\$338,153,595	\$6,092,149	\$36,043,866	\$36,043,866	(\$17,884,534)	-50%	4
Expenses								
5 Certificated Salaries	\$0	\$47,472	\$68,633	\$331,200	\$165,200	\$78,971	48%	5
6 Classified Salaries	\$8,063	\$493,564	\$1,122,862	\$2,620,394	\$2,633,394	\$1,326,057	50%	6
7 Employee Benefits	\$1,026	\$157,464	\$340,337	\$931,948	\$934,948	\$410,800	44%	7
8 Materials & Supplies	\$1,730,151	\$1,638,183	\$1,055,506	\$3,646,295	\$5,924,946	\$2,873,986	49%	8
9 Operating Expenses	\$2,735,852	\$4,734,630	\$2,743,415	\$12,296,003	\$12,384,797	\$6,079,836	49%	9
10 Capital Outlay	\$36,690,813	\$27,406,301	\$9,598,666	\$87,977,631	\$87,977,631	\$40,744,968	46%	10
11 Total Expenses	\$41,165,905	\$34,477,614	\$14,929,419	\$107,803,471	\$110,020,916	\$51,514,618	47%	11
Transfers & Other								
12 Transfers In	\$0	\$5,800,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	\$1,000	\$25,000	\$200,000	\$0	\$0	\$0	0%	13
14 Transfers out	(\$5,571)	(\$5,845,000)	\$0	\$0	\$27,000	(\$77,000)	-285%	14
15 Contingency	\$0	\$0	\$0	\$0	\$0	\$0	0%	15
16 Other Out Go	\$0	\$0	\$0	\$0	\$0	\$0	0%	16
17 Total Transfers/Other	(\$4,571)	(\$20,000)	\$200,000	\$0	\$27,000	(\$77,000)	-285%	17
Fund Balance								
18 Net Change in Fund Balance	(\$35,454,746)	\$303,655,981	(\$8,637,270)	(\$71,759,605)	(\$73,950,050)	(\$69,476,152)		18
19 Beginning Balance, July 1	7,900,433	129,362,713	213,940,712	481,025,247	481,025,247	481,025,247		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$27,554,313)	\$433,018,694	\$205,303,442	\$409,265,642	\$407,075,197	\$411,549,095		21

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



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

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
2008-2009 Mid-Year Report
Enterprise Fund - Bookstore (Fund 5)



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Income								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	3,537,489	3,835,108	4,183,005	9,000,000	9,000,000	4,534,614	50%	3
4 Total Income	\$3,537,489	\$3,835,108	\$4,183,005	\$9,000,000	\$9,000,000	\$4,534,614	50%	4
Expenses								
5 Cost of Sales	\$2,651,028	\$2,683,267	\$2,817,985	\$6,220,000	\$6,220,000	\$3,116,027	50%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	564,250	669,183	672,034	1,403,918	1,403,918	721,921	51%	7
8 Employee Benefits	132,843	185,125	192,887	382,035	382,035	192,917	50%	8
9 Materials & Supplies	14,673	15,556	17,906	0	0	15,556	0%	9
10 Operating Expenses	308,567	326,029	372,526	742,700	742,700	555,734	75%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$3,671,361	\$3,879,160	\$4,073,338	\$8,748,653	\$8,748,653	\$4,602,155	53%	12
Transfers & Other								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0	0%	16
17 Other Out Go	(105,891)	0	0	0	0	0	0%	17
18 Total Transfers/Other	(\$105,891)	\$0	\$0	\$0	\$0	\$0	0%	18
Fund Balance								
Net Change in Fund								
19 Balance	(\$239,763)	(\$44,052)	\$109,667	\$251,347	\$251,347	(\$67,541)		19
20 Beginning Balance, July 1	5,298,468	5,697,412	5,831,207	6,181,923	6,181,923	6,181,923		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$5,058,705	\$5,653,360	\$5,940,874	\$6,433,270	\$6,433,270	\$6,114,382		22



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

BOOKSTORES
Balance Sheet
December 31, 2008

ASSETS

Cash for Operations and Investments	\$4,178,135
Accounts Receivable	234,920
Inventory	2,419,226
Furniture, Fixtures & Equipment (Net)	333,155
TOTAL ASSETS	\$7,165,436

LIABILITIES AND CAPITAL

Liabilities	\$1,051,054
Capital-Reserved	6,114,382
TOTAL LIABILITIES AND CAPITAL	\$7,165,436



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

BOOKSTORES
Income Statement
For the Period Ending December 31, 2008

	<u>Year to Date</u> <u>Actual</u>		<u>2008-2009</u> <u>Budget</u>
INCOME			
Merchandise Sales	\$4,297,372	100.00%	\$ 8,500,000
COST OF GOODS SOLD			
Merchandise Purchases	3,116,027	72.51%	6,220,000
GROSS PROFIT	<u>\$1,181,345</u>	<u>27.49%</u>	<u>\$ 2,280,000</u>
OPERATING EXPENSES			
Salaries & Benefits	\$861,758		\$ 1,695,634
Other Inventory Expenses	\$191,918		290,460
Equipment Maintenance & Rental	7,392		24,450
Travel, Conference	12,386		19,380
Dues & Membership	3,296		10,230
Insurance	7,260		13,320
Utilities	21,086		26,128
Contracted Services	13,675		60,237
Legal, Audit and Bad Debts	2,500		1,800
Other Expenses	271,089		201,995
TOTAL OPERATING EXPENSES	<u>\$1,392,360</u>	<u>32.40%</u>	<u>\$2,343,634</u>
NET INCOME FROM OPERATIONS	(\$211,015)	-4.91%	\$ (63,634)
OTHER INCOME			
Interest & Other Income	\$237,242		\$ 500,000
TOTAL OTHER INCOME	<u>\$237,242</u>	<u>5.52%</u>	<u>\$ 500,000</u>
NET INCOME BEFORE OTHER EXPENSES	\$26,227	0.61%	\$436,366
OTHER EXPENSES			
Administrative Salary and Benefits	\$53,080		\$ 102,319
Rent	\$33,780		\$ 67,700
Donations	6,908		\$ 15,000
TOTAL OTHER EXPENSES	<u>\$93,768</u>	<u>2.18%</u>	<u>\$ 185,019</u>
Net Change in Fund Balance	(\$67,541)	-1.57%	\$ 251,347
Capital, July 1, 2008	6,181,923		
Capital, December 31, 2008	<u><u>\$6,114,382</u></u>		

San Mateo County Community College District
2008-2009 Mid-Year Report
Enterprise Fund - Cafeteria (Fund 5)



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	%	
							To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	89,622	86,718	102,502	246,720	246,720	108,624	44%	3
4 Total Revenue	\$89,622	\$86,718	\$102,502	\$246,720	\$246,720	\$108,624	44%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	2,953	9,648	20,000	20,000	10,761	54%	6
7 Employee Benefits	0	332	2,205	4,500	4,500	2,444	54%	7
8 Materials & Supplies	0	0	0	69,373	69,373	0	0%	8
9 Operating Expenses	71,475	85,261	95,341	115,500	115,500	101,342	88%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$71,475	\$88,546	\$107,194	\$209,373	\$209,373	\$114,547	55%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$18,147	(\$1,828)	(\$4,692)	\$37,347	\$37,347	(\$5,923)		18
19 Beginning Balance, July 1	692,808	630,858	629,374	408,068	408,068	408,068		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$710,955	\$629,030	\$624,682	\$445,415	\$445,415	\$402,145		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

CAFETERIAS
Balance Sheet
December 31, 2008

ASSETS

Cash for Operations and Investments	\$230,272
Cash Reserve for Equipment	0
Accounts Receivable	10,352
Furniture, Fixtures & Equipment (Net)	183,096
	<hr/>

LIABILITIES AND CAPITAL

Liabilities	\$21,575
Capital, July 1, 2008	\$408,067
Adjustment to Capital	(5,922)
Capital, December 31, 2007	<hr/> \$402,145

TOTAL LIABILITIES AND CAPITAL **\$423,720**



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

CAFETERIAS
Income Statement
For the Period Ending December 31, 2008

	<u>Year to Date Actual</u>	<u>2008-2009 Budget</u>
INCOME		
Special Service Income	-	20,000
Vending Income	40,746	52,872
Food Service Income	54,783	150,000
Interest	4,813	23,848
Surplus equipment	7,782	-
Other Income	500	0
	<hr/>	<hr/>
TOTAL INCOME	\$108,624	246,720
EXPENSES		
Salaries	\$ 10,761	\$ 20,000
Benefits	2,444	4,500
Depreciation Expense	15,000	15,000
Service Contracts & Repairs	26,111	99,400
Non Inventory Equipment	1,025	1,000
College Support	40,590	69,373
Loss from Investments	18,361	-
Other	255	100
	<hr/>	<hr/>
TOTAL EXPENSES	\$114,547	\$ 209,373
NET INCOME FROM OPERATIONS	(\$5,923)	
Capital, July 1, 2008	<hr/> \$408,068	<hr/> \$37,347
Capital, December 31, 2008	<hr/> \$402,145	



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 development centers at the Colleges.*

San Mateo County Community College District
2008-2009 Mid-Year Report
Child Development Fund (Fund 6) - Cañada College



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	19,593	33,982	0	100,000	100,000	0	0%	2
3 Local Revenue	(85)	7	8	0	0	20	0%	3
4 Total Revenue	\$19,508	\$33,989	\$8	\$100,000	\$100,000	\$20	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	(8,844)	0	0	92,000	93,161	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	(\$8,844)	\$0	\$0	\$92,000	\$93,161	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$28,352	\$33,989	\$8	\$8,000	\$6,839	\$20		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$28,352	\$33,989	\$8	\$8,000	\$6,839	\$20		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
2008-2009 Mid-Year Report
Child Development Fund (Fund 6) - College of San Mateo



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$3,427	\$3,197	\$6,316	\$13,000	\$13,000	\$10,090	78%	1
2 State Revenue	114,930	73,939	220,140	126,800	126,800	230,080	181%	2
3 Local Revenue	47,261	73,246	102,041	186,912	186,912	121,314	65%	3
4 Total Revenue	\$165,618	\$150,382	\$328,498	\$326,712	\$326,712	\$361,485	111%	4
Expenses								
5 Certificated Salaries	\$35,850	\$41,403	\$44,402	\$98,895	\$98,895	\$45,088	46%	5
6 Classified Salaries	82,050	111,944	122,316	268,680	267,519	133,428	50%	6
7 Employee Benefits	39,845	46,210	53,467	132,396	132,396	62,318	47%	7
8 Materials & Supplies	12,894	14,813	14,968	41,900	41,754	17,684	42%	8
9 Operating Expenses	7	0	31	650	796	174	22%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$170,646	\$214,370	\$235,184	\$542,521	\$541,360	\$258,692	48%	11
Transfers & Other								
12 Transfers In	\$0	\$46,210	\$0	\$216,038	\$216,038	\$62,318	29%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$46,210	\$0	\$216,038	\$216,038	\$62,318	29%	17
Fund Balance								
18 Net Change in Fund Balance	(\$5,027)	(\$17,778)	\$93,314	\$230	\$1,391	\$165,111		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$5,027)	(\$17,778)	\$93,314	\$230	\$1,391	\$165,111		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
2008-2009 Mid-Year Report
Child Development Fund (Fund 6) - Skyline College



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$7,432	\$0	\$20,000	\$20,000	(\$1,588)	-8%	1
2 State Revenue	0	127,503	0	331,300	331,300	0	0%	2
3 Local Revenue	5,533	14,309	16,025	31,000	31,000	7,242	23%	3
4 Total Revenue	\$5,533	\$149,245	\$16,025	\$382,300	\$382,300	\$5,654	1%	4
Expenses								
5 Certificated Salaries	\$34,068	\$38,236	\$39,587	\$81,932	\$81,932	\$40,966	50%	5
6 Classified Salaries	96,252	126,089	125,911	259,054	259,054	130,766	50%	6
7 Employee Benefits	46,249	62,756	76,261	165,357	165,357	82,521	50%	7
8 Materials & Supplies	17,068	13,915	15,006	35,400	35,400	21,392	60%	8
9 Operating Expenses	981	1,065	25	2,500	2,500	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$194,618	\$242,061	\$256,790	\$544,243	\$544,243	\$275,645	51%	11
Transfers & Other								
12 Transfers In	\$0	\$62,756	\$0	\$165,357	\$165,357	\$82,521	50%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$62,756	\$0	\$165,357	\$165,357	\$82,521	50%	17
Fund Balance								
18 Net Change in Fund Balance	(\$189,085)	(\$30,060)	(\$240,765)	\$3,414	\$3,414	(\$187,470)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$189,085)	(\$30,060)	(\$240,765)	\$3,414	\$3,414	(\$187,470)		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
2008-2009 Mid-Year Report
Child Development Fund (Fund 6) - District Office

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$15,484	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	16,116	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$31,600	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	351	0%	6
7 Employee Benefits	0	0	0	0	0	36	0%	7
8 Materials & Supplies	0	0	0	0	400	299	75%	8
9 Operating Expenses	0	0	0	0	1,200	0	0%	9
10 Capital Outlay	10,500	0	0	0	30,000	0	0%	10
11 Total Expenses	\$10,500	\$0	\$0	\$0	\$31,600	\$686	2%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$10,500)	\$0	\$0	\$0	\$0	(\$686)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$10,500)	\$0	\$0	\$0	\$0	(\$686)		21

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

San Mateo County Community College District
2008-2009 Mid-Year Report
Child Development Fund (Fund 6) - Total District



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$3,427	\$10,629	\$6,316	\$33,000	\$48,484	\$8,502	18%	1
2 State Revenue	134,523	235,424	220,140	558,100	558,100	230,080	41%	2
3 Local Revenue	52,708	87,562	118,074	217,912	234,028	128,576	55%	3
4 Total Revenue	\$190,659	\$333,616	\$344,531	\$809,012	\$840,612	\$367,159	44%	4
Expenses								
5 Certificated Salaries	\$69,918	\$79,639	\$83,988	\$180,827	\$180,827	\$86,054	48%	5
6 Classified Salaries	178,302	238,033	248,227	527,734	526,573	264,544	50%	6
7 Employee Benefits	86,094	108,966	129,729	297,753	297,753	144,876	49%	7
8 Materials & Supplies	29,963	28,728	29,974	77,300	77,554	39,375	51%	8
9 Operating Expenses	(7,857)	1,065	56	95,150	97,657	174	0%	9
10 Capital Outlay	10,500	0	0	0	30,000	0	0%	10
11 Total Expenses	\$366,919	\$456,431	\$491,974	\$1,178,764	\$1,210,364	\$535,023	44%	11
Transfers & Other								
12 Transfers In	\$0	\$108,966	\$0	\$381,396	\$381,396	\$144,840	38%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$108,966	\$0	\$381,396	\$381,396	\$144,840	38%	17
Fund Balance								
18 Net Change in Fund Balance	(\$176,260)	(\$13,849)	(\$147,443)	\$11,644	\$11,644	(\$23,024)		18
19 Beginning Balance, July 1	250,125	272,565	156,256	177,874	177,874	177,874		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$73,864	\$258,716	\$8,813	\$189,518	\$189,518	\$154,850		21

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



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Expendable Trust Fund

Financial Aid

(Fund 7)

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

San Mateo County Community College District
2008-2009 Mid-Year Report
Student Aid Fund (Fund 7) - Cañada College



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$492,546	\$535,508	\$574,264	\$1,499,427	\$1,499,427	\$774,467	52%	1
2 State Revenue	44,678	45,752	49,616	97,028	97,028	52,839	54%	2
3 Local Revenue	36,677	38,573	76,096	0	0	81,055	0%	3
4 Total Revenue	\$573,901	\$619,833	\$699,976	\$1,596,455	\$1,596,455	\$908,361	57%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$30,008	\$8,892	\$10,500	\$11,796	\$1,296	11%	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	(590,990)	(621,043)	(648,578)	(1,606,955)	(1,608,251)	(832,967)	52%	16
17 Total Transfers/Other	(\$590,990)	(\$591,035)	(\$639,686)	(\$1,596,455)	(\$1,596,455)	(\$831,671)	52%	17
Fund Balance								
18 Net Change in Fund Balance	(\$17,089)	\$28,798	\$60,290	\$0	\$0	\$76,690		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$17,089)	\$28,798	\$60,290	\$0	\$0	\$76,690		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
2008-2009 Mid-Year Report
Student Aid Fund (Fund 7) - College of San Mateo



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$880,390	\$877,302	\$988,716	\$2,535,342	\$2,535,342	\$1,202,820	47%	1
2 State Revenue	90,349	110,626	122,295	194,323	194,323	105,584	54%	2
3 Local Revenue	77,331	68,649	123,246	0	0	126,284	0%	3
4 Total Revenue	\$1,048,070	\$1,056,577	\$1,234,257	\$2,729,665	\$2,729,665	\$1,434,688	53%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$22,100	\$29,100	\$62,071	\$84,971	\$22,900	27%	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	(1,077,945)	(1,000,231)	(1,138,377)	(2,791,736)	(2,814,636)	(1,322,823)	47%	16
17 Total Transfers/Other	(\$1,077,945)	(\$978,131)	(\$1,109,277)	(\$2,729,665)	(\$2,729,665)	(\$1,299,923)	48%	17
Fund Balance								
18 Net Change in Fund Balance	(\$29,875)	\$78,446	\$124,980	\$0	\$0	\$134,765		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$29,875)	\$78,446	\$124,980	\$0	\$0	\$134,765		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
2008-2009 Mid-Year Report
Student Aid Fund (Fund 7) - Skyline College



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,022,941	\$1,037,359	\$1,114,571	\$2,965,660	\$2,965,660	\$1,601,221	54%	1
2 State Revenue	119,175	110,808	108,522	194,577	194,577	102,463	53%	2
3 Local Revenue	119,670	58,440	113,999	0	0	121,350	0%	3
4 Total Revenue	\$1,261,786	\$1,206,607	\$1,337,092	\$3,160,237	\$3,160,237	\$1,825,034	58%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$12,050	\$19,700	\$42,168	\$58,024	\$15,856	27%	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	(1,325,213)	(1,197,177)	(1,252,878)	(3,265,905)	(3,281,761)	(1,808,150)	55%	16
17 Total Transfers/Other	(\$1,325,213)	(\$1,185,127)	(\$1,233,178)	(\$3,223,737)	(\$3,223,737)	(\$1,792,294)	56%	17
Fund Balance								
18 Net Change in Fund Balance	(\$63,427)	\$21,480	\$103,914	(\$63,500)	(\$63,500)	\$32,740		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$63,427)	\$21,480	\$103,914	(\$63,500)	(\$63,500)	\$32,740		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
2008-2009 Mid-Year Report
Student Aid Fund (Fund 7) - District Office

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$0	\$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
21 Net Fund Balance, Dec. 31	\$0	\$0	\$0	\$0	\$0	\$0		21

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

San Mateo County Community College District
2008-2009 Mid-Year Report
Student Aid Fund (Fund 7) - Total District



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$2,395,877	\$2,450,169	\$2,677,551	\$7,000,429	\$7,000,429	\$3,578,508	51%	1
2 State Revenue	254,202	267,186	280,433	485,928	485,928	260,886	54%	2
3 Local Revenue	233,677	165,662	313,341	0	0	328,689	0%	3
4 Total Revenue	\$2,883,757	\$2,883,017	\$3,271,325	\$7,486,357	\$7,486,357	\$4,168,083	56%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$64,158	\$57,692	\$114,739	\$154,791	\$40,052	26%	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	(2,994,148)	(2,818,451)	(3,039,833)	(7,664,596)	(7,704,648)	(3,963,940)	51%	16
17 Total Transfers/Other	(\$2,994,148)	(\$2,754,293)	(\$2,982,141)	(\$7,549,857)	(\$7,549,857)	(\$3,923,888)	52%	17
Fund Balance								
18 Net Change in Fund Balance	(\$110,391)	\$128,724	\$289,184	(\$63,500)	(\$63,500)	\$244,195		18
19 Beginning Balance, July 1	127,962	126,701	128,421	192,001	192,001	192,001		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$17,571	\$255,425	\$417,605	\$128,501	\$128,501	\$436,196		21

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



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Retirement Reserve 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

**San Mateo County Community College District
2007-2008 Mid-Year Budget
Retirement Reserve (Fund 8) - Total District**

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-2007 Actuals	2nd Quarter 2007-2008 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	91,056	261,684	353,623	1,094,000	1,094,000	(232,222)	-21%	3
4 Total Revenue	\$91,056	\$261,684	\$353,623	\$1,094,000	\$1,094,000	(\$232,222)	-21%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	3,031	2,250	2,250	25,904	1151%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$3,031	\$2,250	\$2,250	\$25,904	1151%	11
Transfers & Other								
12 Transfers In	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$91,056	\$1,761,684	\$1,850,592	\$2,591,750	\$2,591,750	(\$258,126)		18
19 Beginning Balance, July 1	21,961,007	24,219,353	16,139,901	32,836,442	32,836,442	32,836,442		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$22,052,063	\$25,981,037	\$17,990,493	\$35,428,192	\$35,428,192	\$32,578,316		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Supplemental Information

Page 82 - **FTES Analysis**

Page 85 - **2009-10 Budget & Planning Calendar**

Page 87 - **Associated Student Body Reports**

Page 98 - **CCFS-311Q Report (12/31/08)**

Page 101 - **Cash Flow Summary (12/31/08)**

Page 102 - **Expenditure Comparison by Major
Account Code**

Page 104 - **Expenditure Comparison by Major
Budget Activity**

Page 106 - **Expenditure Comparison of
Academic Salaries**



No Borrowing

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

	<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>	<u>1st Period Actual 2008-2009</u>
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College of San Mateo

Resident										
Fall & Spring	7,611	7,263	7,336	8,041	8,059	7,561	7,311	7,423	7,686	7,693
Summer	<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>992</u>	<u>995</u>
Total, Resident	8,536	8,146	8,247	9,067	9,181	8,550	8,256	8,379	8,678	8,688
Total, Apprenticeship	171	173	171	165	131	140	146	156	164	114
Flex-time	15	14	10	9	14	9	12	10	11	10
Non-Resident										
Fall & Spring	360	315	327	288	245	223	234	226	217	211
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	-	-
Summer (N/C)	<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>	<u>18</u>
Total, Non-Resident	391	347	355	321	271	242	255	246	232	229

College of San Mateo Total **9,113** **8,680** **8,783** **9,562** **9,597** **8,941** **8,669** **8,791** **9,085** **9,041**

Canada College

Resident										
Fall & Spring	2,816	2,988	3,358	3,489	3,606	3,631	3,707	3,770	3,938	4,062
Fall & Spring (N/C)	6	6	25	8	43	50	43	27	35	33
Summer (N/C)	-	-	-	1	-	2	4	4	5	1
Summer	<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>402</u>	<u>416</u>
Total, Resident	3,181	3,375	3,775	3,964	3,667	3,981	4,113	4,181	4,380	4,512
Flex-time	11	7	4	3	6	3	3	3	4	3
Non-Resident										
Fall & Spring	152	155	152	116	76	73	71	62	60	84
Fall & Spring (N/C)	1	1	4	2	3	2	1	1	1	1
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<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>	<u>7</u>
Total, Non-Resident	164	164	169	128	80	77	79	71	68	92

Canada College Total **3,356** **3,546** **3,948** **4,095** **3,753** **4,061** **4,195** **4,255** **4,452** **4,607**

Skyline College

Resident										
Fall & Spring	5,470	5,222	5,780	6,375	6,107	6,014	5,912	5,840	6,345	6,972
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	-	-
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<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>868</u>	<u>1,113</u>
Total, Resident	6,298	6,243	6,677	7,385	6,972	6,840	6,765	6,684	7,213	8,085
Total, Apprenticeship	43	43	42	31	9	4	4	3	3	2
Flex-time	16	10	4	4	5	4	9	3	5	6
Non-Resident										
Fall & Spring	166	203	159	154	124	109	97	101	97	95
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	-	1
Summer	<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>12</u>	<u>15</u>
Total, Non-Resident	184	226	185	176	142	122	109	111	109	111

Skyline College Total **6,541** **6,522** **6,908** **7,596** **7,128** **6,970** **6,887** **6,801** **7,330** **8,204**



No Borrowing

San Mateo County Community College District FTES Analysis

	<u>Actual</u> <u>1999-2000</u>	<u>Actual</u> <u>2000-2001</u>	<u>Actual</u> <u>2001-2002</u>	<u>Actual</u> <u>2002-2003</u>	<u>Actual</u> <u>2003-2004</u>	<u>Actual</u> <u>2004-2005</u>	<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>1st Period</u> <u>Actual</u> <u>2008-2009</u>
<i>District</i>										
Resident										
Fall & Spring	15,897	15,473	16,474	17,905	17,772	17,206	16,930	17,033	17,969	18,727
Fall & Spring (N/C)	6	6	25	8	43	50	43	27	35	33
Summer (N/C)	0	0	0	1	0	2	4	4	5	1
Summer	<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>2,262</u>	<u>2,524</u>
Total, Resident	18,015	17,764	18,699	20,416	19,820	19,371	19,134	19,244	20,271	21,285
Total, Apprenticeship	214	216	213	196	140	144	150	159	167	116
Flex-time	42	31	18	16	25	16	24	16	20	19
Non-Resident										
Fall & Spring	678	673	638	558	445	405	402	389	374	390
Fall & Spring (N/C)	1	1	4	2	3	2	1	1	1	2
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<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>34</u>	<u>40</u>
Total, Non-Resident	739	737	709	625	493	441	443	428	409	432
District Total	19,010	18,748	19,639	21,253	20,478	19,972	19,751	19,847	20,867	21,852

BOARD REPORT NO. 09-1-1CA

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

APPROVAL OF 2009-10 BUDGET AND PLANNING CALENDAR

The budget development process for 2009-10 requires formulation of a budget calendar. Included in the 2009-10 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 2009-10 on September 9, 2009.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2009-10 Budget and Planning Calendar.

Budget and Planning Calendar, 2009-10

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2009 Schedule of Classes		
November – December		Review of Budget and Planning Calendar, discussion of budget strategies and resource allocation, and budget development process	
January 9	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 2009-10 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 2009 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Review of preliminary District revenue assumptions and expenditure plans.
February 20	“P1” First Principal Apportionment	Certify to State Controller Apportionment	
February/March	Discussion of budget priorities at Colleges and with Chancellor’s Cabinet.	Review of 2008-09 Mid-Year Budget Report	Review of 2008-09 Mid-Year Budget Report
March	Campuses Finalize Fall 2009 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2009-10 budget priorities and Districtwide allocations.
Mid-March	Run preliminary position control worksheets for 2009-10	Colleges ongoing review of position control	
April			Budget update with Board; review budget assumptions for Tentative budget.
May 8	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.

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
June	District Office completes budget input and prepares Tentative Budget document	Review of 2009-10 Tentative Budget	
June 24			Adoption of 2009-10 Tentative Budget and 2009-10 Gann Limit.
June 25	"P2" Second Principal Apportionment	Certify to State Controller Apportionment	
June-August	Final adjustments to budget are made.		
July	Enactment of 2009-10 State Budget		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2008-09 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept.9			Public Hearing/Adoption of 2009-10 Final Budget.

Associated Students of Cañada College
2nd Quarter Report (October-December)
Fall 2008

Prepared by: Aja Butler
Coordinator of Student Activities
Cañada College

In an effort to promote bonding and togetherness among senators, the ASCC completed a teambuilding activity at Planet Granite. Many of the senators found the activity to be fun and motivating.

Three members of the ASCC attended the Fall General Assembly in San Jose, California.

The ASCC also appointed four students to the senate: Alma Nunez, Edgar Deloa, Aldo Garcia, and Violeta Crow.

To finish out the fall semester the ASCC sponsored a food drive which they called **ASCC to the Rescue**. Recognizing the impact of the recession on students, ASCC's primary goal for the food drive was to provide Cañada students with food for the holidays. Beginning in early October the senators began publicizing their food drive to students and staff. A total of nine collection bins were distributed throughout the campus in such areas as Admissions and Records, the coffee kiosk, bookstore, Learning Center, etc. The students managed to collect over 400 food items. After grouping and sorting the food, ASCC scheduled various pick up dates and times a few days before Thanksgiving, for students to come to the Club Lounge and collect a food basket. Left-over food was distributed to a local Boys and Girls Club in Redwood City. Senator, Alma Nunez reports that "ASCC was not only successful in engaging the college in outreach efforts; it was also able to promote its presence, goals, and ideals of community."

The ASCC held its annual holiday dinner at the Mongolian Hot Pot, a local restaurant in San Mateo.

ASSOCIATED STUDENTS/CANADA

Balance Sheet Comparison

As of December 31, 2008

	<u>Dec 31, '08</u>	<u>Dec 31, '07</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1050-3 · CASH/CHECKING-WELLS FARGO	240,677.33	199,056.14	41,621.19	20.91%
1060-3 · CASH/CD - RCSSE CREDIT UNION	40,010.25	40,000.00	10.25	0.03%
1080-3 · CASH/CD-WESTERN FIN. BANK	30,000.00	30,000.00	0.00	0.0%
Total Checking/Savings	<u>310,687.58</u>	<u>269,056.14</u>	<u>41,631.44</u>	<u>15.47%</u>
Other Current Assets				
1200-3 · EOPS LOAN RECEIVABLE	5,707.22	3,456.91	2,250.31	65.1%
1220-3 · DEAN'S EMERGENCY LOAN RECEIVABL	5,286.06	5,760.06	-474.00	-8.23%
1400-3 · ACCOUNTS RECEIVABLE	2,319.00	0.00	2,319.00	100.0%
1410-3 · ACCOUNTS REC.- STUDENT BODY FEE	69,397.10	64,328.10	5,069.00	7.88%
1411-3 · A/R STUD.FEE-BAD DEBT ALLOWANCE	-3,684.71	-2,435.87	-1,248.84	51.27%
1450-3 · INTEREST RECEIVABLE	69.30	308.41	-239.11	-77.53%
Total Other Current Assets	<u>79,093.97</u>	<u>71,417.61</u>	<u>7,676.36</u>	<u>10.75%</u>
Total Current Assets	<u>389,781.55</u>	<u>340,473.75</u>	<u>49,307.80</u>	<u>14.48%</u>
Fixed Assets				
1800-3 · FURNI/FIX & EQUIP	40,051.54	40,051.54	0.00	0.0%
1810-3 · ACCUM. DEPRECIATION/F&F - EQUIP	-38,172.85	-36,681.49	-1,491.36	4.07%
Total Fixed Assets	<u>1,878.69</u>	<u>3,370.05</u>	<u>-1,491.36</u>	<u>-44.25%</u>
TOTAL ASSETS	<u><u>391,660.24</u></u>	<u><u>343,843.80</u></u>	<u><u>47,816.44</u></u>	<u><u>13.91%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
CLUB ACCOUNTS - CANADA	26,854.58	27,161.36	-306.78	-1.13%
TRUST ACCOUNTS - CANADA	157,904.66	145,186.35	12,718.31	8.76%
2850-3 · STUDENT CASH CLEARING	72.00	72.00	0.00	0.0%
Total Other Current Liabilities	<u>184,831.24</u>	<u>172,419.71</u>	<u>12,411.53</u>	<u>7.2%</u>
Total Current Liabilities	<u>184,831.24</u>	<u>172,419.71</u>	<u>12,411.53</u>	<u>7.2%</u>
Long Term Liabilities				
2100-3 · EOPS LOAN FUND	8,044.00	7,744.00	300.00	3.87%
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>18,045.23</u>	<u>17,745.23</u>	<u>300.00</u>	<u>1.69%</u>
Total Liabilities	<u>202,876.47</u>	<u>190,164.94</u>	<u>12,711.53</u>	<u>6.68%</u>
Equity				
3100-3 · CAPITAL-COLLEGE	141,753.44	123,573.12	18,180.32	14.71%
Net Income	<u>47,030.33</u>	<u>30,105.74</u>	<u>16,924.59</u>	<u>56.22%</u>
Total Equity	<u>188,783.77</u>	<u>153,678.86</u>	<u>35,104.91</u>	<u>22.84%</u>
TOTAL LIABILITIES & EQUITY	<u><u>391,660.24</u></u>	<u><u>343,843.80</u></u>	<u><u>47,816.44</u></u>	<u><u>13.91%</u></u>

ASSOCIATED STUDENTS/CANADA
P&L Previous Year Comparison
 July through December 2008

	<u>Jul - Dec '08</u>	<u>Jul - Dec '07</u>	<u>\$ Change</u>	<u>% Change</u>
Income				
4100-3 · ASCC GENERAL INCOME	10.25	0.00	10.25	100.0%
4115-3 · ATM	415.50	507.00	-91.50	-18.05%
4120-3 · PROGRAM INCOME	297.50	0.00	297.50	100.0%
4130-3 · INTEREST EARNED	402.41	669.96	-267.55	-39.94%
4145-3 · STUDENT ACTIVITY CARD SALES	54,291.00	50,705.00	3,586.00	7.07%
4155-3 · VENDING INCOME	6,369.70	3,212.67	3,157.03	98.27%
Total Income	<u>61,786.36</u>	<u>55,094.63</u>	<u>6,691.73</u>	<u>12.15%</u>
Expense				
5023-3 · CENTRAL DUPLICATING EXPENSE	60.68	1.74	58.94	3,387.36%
5060-3 · CONFERENCE EXPENSE	2,387.14	2,225.26	161.88	7.28%
5070-3 · DEPRECIATION/F & F	735.78	755.58	-19.80	-2.62%
5130-3 · MISCELLANEOUS EXPENSES	557.23	622.13	-64.90	-10.43%
5140-3 · OFFICE SUPPLIES EXPENSE	925.49	2,491.37	-1,565.88	-62.85%
5155-3 · PROGRAM ASSISTANCE EXPENSE	1,090.00	5,142.69	-4,052.69	-78.81%
5160-3 · PROGRAMS EXPENSE	5,080.83	7,814.11	-2,733.28	-34.98%
5180-3 · PUBLICITY	467.86	3,053.98	-2,586.12	-84.68%
5210-3 · STUDENT ACTIVITY CARD EXPENSES	2,760.45	1,271.28	1,489.17	117.14%
5220-3 · VENDING EXPENSE	690.57	1,610.75	-920.18	-57.13%
Total Expense	<u>14,756.03</u>	<u>24,988.89</u>	<u>-10,232.86</u>	<u>-40.95%</u>
Net Income	<u><u>47,030.33</u></u>	<u><u>30,105.74</u></u>	<u><u>16,924.59</u></u>	<u><u>56.22%</u></u>

Associated Students of College of San Mateo 2nd Quarter Report, October 2008 – December 2009

The Associated Students of College of San Mateo (ASCSM) has had a very productive 1st quarter. Although it continues to be a time of transition in Student Activities 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 students, faculty, staff, and administrators. Some of the highlights for the second half of the fall 2008 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, Faculty Academic Senate, Committee on Instruction, Enrollment Management Committee, Diversity in Action Group, 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.

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 it also includes discounts at 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: At the end of September beginning of October, the Senate held their annual "Oktoberfest". It was a weeklong event that had free food, music, and activities. Further, the Senate had two co-curricular activities revolving around the election. The first was a town hall discussion about the presidential candidates' views on the economic crisis. Lastly, the Senate held Halloween Events that included candy giveaways, a haunted house, and costume contest. They also held a second club day.

November: During November the students held a two week long, "Thank You" program. This program involved making handmade "Thank You" Cards available for students to thank faculty and staff on campus. These cards were then delivered to the appropriate person. Additionally, they held an election night party in the student lounge.

ASSOCIATED STUDENTS CSM

Balance Sheet YTD Comparison
As of December 31, 2008

	Dec 31, 08	Dec 31, 07	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1050-4 · WELLS FARGO CHECKING ACCT	95,150.70	100.28	95,050.42	94,785.02%
1051-4 · UNION BANK OF CALIFORNIA	0.00	277,334.36	-277,334.36	-100.0%
1150-4 · PETTY CASH ASCSM	25.00	25.00	0.00	0.0%
Total Checking/Savings	95,175.70	277,459.64	-182,283.94	-65.7%
Other Current Assets				
1210.4 · ACCOUNTS RECEIVABLE - MISC	3,257.00	4,632.85	-1,375.85	-29.7%
1220.4 · A/R-Student Body Card Fee	104,476.50	100,682.00	3,794.50	3.77%
1221-4 · Allowance for Bad Debts-S.B.C.F	-1,985.05	-1,912.96	-72.09	3.77%
1305-4 · ASCSM Veterans Emerg. Loan Rec.	573.19	0.00	573.19	100.0%
1310-4 · EMERGENCY LOAN RECEIVABLE	2,480.00	2,605.00	-125.00	-4.8%
1330-4 · DISTRICT INVESTMENT POOL	529,937.05	376,708.88	153,228.17	40.68%
1340-4 · INVESTMT.MARK TO MARKET ADJMT.	-3,795.37	-2,545.70	-1,249.67	49.09%
Total Other Current Assets	634,943.32	480,170.07	154,773.25	32.23%
Total Current Assets	730,119.02	757,629.71	-27,510.69	-3.63%
Fixed Assets				
1800.4 · FURNITURE & FIXTURE-ASCSM	0.00	0.00	0.00	0.0%
1820.4 · OFFICE EQUIPMENT	7,883.20	0.00	7,883.20	100.0%
1840.4 · FURNITURE & FIXTURE - CAFE	0.00	0.00	0.00	0.0%
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%
Total Fixed Assets	7,883.20	0.00	7,883.20	100.0%
TOTAL ASSETS	738,002.22	757,629.71	-19,627.49	-2.59%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	26,803.68	25,822.92	980.76	3.8%
Total Accounts Payable	26,803.68	25,822.92	980.76	3.8%
Other Current Liabilities				
2010-4 · EMERGENCY LOAN FUND	10,703.95	10,453.95	250.00	2.39%
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	120,393.55	125,227.11	-4,833.56	-3.86%
2500-TR · TRUST ACCOUNT	307,100.77	267,908.09	39,192.68	14.63%
Total Other Current Liabilities	448,296.40	413,687.28	34,609.12	8.37%
Total Current Liabilities	475,100.08	439,510.20	35,589.88	8.1%
Total Liabilities	475,100.08	439,510.20	35,589.88	8.1%

ASSOCIATED STUDENTS CSM

Balance Sheet YTD Comparison
As of December 31, 2008

	<u>Dec 31, 08</u>	<u>Dec 31, 07</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
3160 · CAPITAL-CSM VENDING	0.00	30,768.12	-30,768.12	-100.0%
3901 · Fund Balance - ASCSM	298,679.20	244,178.42	54,500.78	22.32%
3902 · Fund Balance - CSM Cafe	0.00	27,378.68	-27,378.68	-100.0%
3950 · PRIOR YEAR ADJUSTMENTS	-36,393.25	-36,393.25	0.00	0.0%
Net Income	616.19	52,187.54	-51,571.35	-98.82%
Total Equity	<u>262,902.14</u>	<u>318,119.51</u>	<u>-55,217.37</u>	<u>-17.36%</u>
TOTAL LIABILITIES & EQUITY	<u><u>738,002.22</u></u>	<u><u>757,629.71</u></u>	<u><u>-19,627.49</u></u>	<u><u>-2.59%</u></u>

ASSOCIATED STUDENTS CSM

Profit & Loss YTD Comparison

July through December 2008

	<u>Jul - Dec 08</u>	<u>Jul - Dec 07</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4115 - ATM	362.50	943.50	-581.00	-61.58%
4122 - PROGRAMS - INCOME	98.00	447.75	-349.75	-78.11%
4125 - GAMES/RECREATION	567.00	1,790.80	-1,223.80	-68.34%
4126 - GAMES - POOL TABLE	176.50	0.00	176.50	100.0%
4135 - MISC INCOME	1,105.00	190.06	914.94	481.4%
4145 - STUDENT BODY CARD FEE	85,542.00	84,593.50	948.50	1.12%
4154 - VENDING-PEPSI	10,886.60	8,547.24	2,339.36	27.37%
4155 - VENDING-ACTION	6,242.89	4,337.27	1,905.62	43.94%
4156 - CAFE CONTRACT COMMISSION	3,554.92	2,577.30	977.62	37.93%
Total Income	<u>108,535.41</u>	<u>103,427.42</u>	<u>5,107.99</u>	<u>4.94%</u>
Expense				
5070 - DEPRECIATIONS	909.60	44.00	865.60	1,967.27%
5090 - EQUIPMENT REPAIR/MAINTENANCE	0.00	370.87	-370.87	-100.0%
5110 - FURNITURE/FIXTURES/EQUIPMENT	2,064.88	12.98	2,051.90	15,808.17%
5120 - Bad Debts Expense-Std. B. C. F.	478.23	343.97	134.26	39.03%
5130 - MISC EXPENSE	0.00	80.00	-80.00	-100.0%
5140 - OFFICE SUPPLIES	1,762.36	1,463.52	298.84	20.42%
5142 - Telephone Expense	2.81	13.56	-10.75	-79.28%
5160 - OPERATING	336.42	76.61	259.81	339.13%
5165 - HOSPITALITY	375.00	209.08	165.92	79.36%
5166 - AWARDS & AWARDS CEREMONIES	500.00	0.00	500.00	100.0%
5170 - PROGRAMS	15,769.72	13,088.32	2,681.40	20.49%
5172 - PUBLICATION EXPENSE	1,673.48	1,181.90	491.58	41.59%
5175 - CLUB ASSISTANCE/ICC	972.80	1,450.59	-477.79	-32.94%
5176 - PGM. ASST.-ACADEMIC ENHANCEMENT	2,500.00	0.00	2,500.00	100.0%
5178 - SCHOLARSHIP-SMCCCD FOUNDATION	0.00	500.00	-500.00	-100.0%
5180 - STUDENT EXPRESS CARD	743.38	878.00	-134.62	-15.33%
5200 - STUDENT ASSISTANT ASCSM	33,617.97	24,938.84	8,679.13	34.8%
5205 - STUDENT ASSISTANTS - MISC	16.00	0.00	16.00	100.0%
6999 - VOID CHECKS	0.00	0.00	0.00	0.0%
Total Expense	<u>61,722.65</u>	<u>44,652.24</u>	<u>17,070.41</u>	<u>38.23%</u>
Net Ordinary Income	<u>46,812.76</u>	<u>58,775.18</u>	<u>-11,962.42</u>	<u>-20.35%</u>
Other Income/Expense				
Other Income				
4130 - INTEREST EARNED-DIST.INVESTMENT	9,112.48	8,874.17	238.31	2.69%
4133 - Investment Loss-Realized	-34,624.64	0.00	-34,624.64	-100.0%
Total Other Income	<u>-25,512.16</u>	<u>8,874.17</u>	<u>-34,386.33</u>	<u>-387.49%</u>
Other Expense				
6554 - CAFE CONT.COMM.exp. to Reserve	0.00	2,577.30	-2,577.30	-100.0%
6555 - Vending Inc. Exp. to VP Trust	20,684.41	12,884.51	7,799.90	60.54%
Total Other Expense	<u>20,684.41</u>	<u>15,461.81</u>	<u>5,222.60</u>	<u>33.78%</u>
Net Other Income	<u>-46,196.57</u>	<u>-6,587.64</u>	<u>-39,608.93</u>	<u>601.26%</u>
Net Income	<u><u>616.19</u></u>	<u><u>52,187.54</u></u>	<u><u>-51,571.35</u></u>	<u><u>-98.82%</u></u>

**Associated Students of Skyline College
Budget Report for the 2nd Quarter 2008-2009
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
- Academic Senate
- 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; currently the council has 19 members.

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 clubs are Democrats Club, Differently Able Club, Environmental Club and the Kababayan Dance Troupe.

EVENTS:

October 6-20, 2008

Voter Registration Drive

ASSC and the Skyline Democrats Club sponsored a nonpartisan voter registration drive
82 people registered to vote

October 14, 2008

Club Rush

Clubs recruited new member sand distributed information about their clubs and programs
14 clubs participated in the event

November 3-21, 2008

Second Harvest Food Drive

Sponsored by the ASSC

Clubs were awarded grants for; 1st place-\$300.00, 2nd place-\$200.00, and 3rd place-\$100.00
The ASSC collected 776 pounds of food

LEADERSHIP TRAINING:

October 2, 2008

NCSL Online Training Seminar DVD's

\$500.00

October 24-26, 2008

State Senate for California Community Colleges in San Jose

10 members attended

SUPPORT TO COLLEGE PROGRAMS:

Student Scholarships

ASSC voted to increase the scholarship awards by \$2,000, for a total of \$5,000

ASSC/SOCC donated funds to support the following programs:

1. Greenify Skyline – sponsored by the Honors Club: Cosponsored
2. Cartoon Contest for elementary students – sponsored by Phi Theta Kappa (designed to increase awareness of college accessibility): Funded
3. Art Show Reception – coordinated by the Photography Club: Cosponsored

October 16, 2008

Sponsored SHPE for Conference

\$1,600

November 6, 2008

Honors Program L.A. Conference

\$450

November 20, 2008

W.O.W. Conference Sponsorship

\$3,000

November 20, 2008

Mecca East Meets West Sponsored

\$1,000

Amory Nan Cariadus

Coordinator of Student Activities

Skyline College

Phone: (650) 738-4334

Email: cariadusa@smccd.net

**Associated Students of Skyline College
Balance Sheet Prev Year Comparison**

As of December 31, 2008

	<u>Dec 31, 08</u>	<u>Dec 31, 07</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
101 - Change Fund	25.00	25.00	0.00	0.0%
100 - Cash in Bank	165,602.70	167,418.44	-1,815.74	-1.09%
103 - District Investment Pool	447,825.20	450,122.66	-2,297.46	-0.51%
Total Checking/Savings	<u>613,452.90</u>	<u>617,566.10</u>	<u>-4,113.20</u>	<u>-0.67%</u>
Accounts Receivable				
1200 - *Accounts Receivable	0.00	0.00	0.00	0.0%
Total Accounts Receivable	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Current Assets				
Accounts Receivable	655,810.99	542,594.82	113,216.17	20.87%
Total Other Current Assets	<u>655,810.99</u>	<u>542,594.82</u>	<u>113,216.17</u>	<u>20.87%</u>
Total Current Assets	<u>1,269,263.89</u>	<u>1,160,160.92</u>	<u>109,102.97</u>	<u>9.4%</u>
Fixed Assets				
160.0 - Fixed Assets	2,700.55	4,293.67	-1,593.12	-37.1%
Total Fixed Assets	<u>2,700.55</u>	<u>4,293.67</u>	<u>-1,593.12</u>	<u>-37.1%</u>
TOTAL ASSETS	<u>1,271,964.44</u>	<u>1,164,454.59</u>	<u>107,509.85</u>	<u>9.23%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	1,099.28	1,099.28	0.00	0.0%
Total Accounts Payable	<u>1,099.28</u>	<u>1,099.28</u>	<u>0.00</u>	<u>0.0%</u>
Other Current Liabilities				
Club Accounts	94,750.84	123,568.00	-28,817.16	-23.32%
Loan Funds	3,182.66	3,182.66	0.00	0.0%
Trust Accounts	787,256.49	693,650.44	93,606.05	13.5%
Total Other Current Liabilities	<u>885,189.99</u>	<u>820,401.10</u>	<u>64,788.89</u>	<u>7.9%</u>
Total Current Liabilities	<u>886,289.27</u>	<u>821,500.38</u>	<u>64,788.89</u>	<u>7.89%</u>
Total Liabilities	<u>886,289.27</u>	<u>821,500.38</u>	<u>64,788.89</u>	<u>7.89%</u>
Equity				
400 - Opening Bal Equity	137,292.05	137,292.05	0.00	0.0%
450 - Retained Earnings	202,422.50	152,620.94	49,801.56	32.63%
Net Income	45,960.62	53,041.22	-7,080.60	-13.35%
Total Equity	<u>385,675.17</u>	<u>342,954.21</u>	<u>42,720.96</u>	<u>12.46%</u>
TOTAL LIABILITIES & EQUITY	<u>1,271,964.44</u>	<u>1,164,454.59</u>	<u>107,509.85</u>	<u>9.23%</u>

Associated Students of Skyline College
Profit & Loss Prev Year Comparison
 July through December 2008

	<u>Jul - Dec 08</u>	<u>Jul - Dec 07</u>	<u>\$ Change</u>	<u>% Change</u>
Income				
Revenues from Operations				
508 - Interest Income	10,372.82	10,675.73	-302.91	-2.84%
510 - Miscellaneous Income	30.00	80.00	-50.00	-62.5%
520 - Student Activity Card Income	80,232.00	72,681.00	7,551.00	10.39%
528 - Vending Income	5,772.26	4,673.32	1,098.94	23.52%
Total Revenues from Operations	<u>96,407.08</u>	<u>88,110.05</u>	<u>8,297.03</u>	<u>9.42%</u>
Total Income	96,407.08	88,110.05	8,297.03	9.42%
Expense				
Operating Expenses				
601 - Payroll Expense	4,825.50	743.75	4,081.75	548.81%
602 - Employee Benefits	0.00	16.79	-16.79	-100.0%
620 - Depreciation	796.56	796.56	0.00	0.0%
622 - General Fund Expenditures	1,857.43	150.37	1,707.06	1,135.24%
623 - Office Supplies	5,095.57	3,219.98	1,875.59	58.25%
624 - Activities Fund	600.00	14,971.24	-14,371.24	-95.99%
625 - Chartered Clubs/Org. Fund	11,896.00	11,875.00	21.00	0.18%
626 - Scholarships&NonProfit Donation	500.00	1,000.00	-500.00	-50.0%
632 - ASSC President's Account	0.00	10.83	-10.83	-100.0%
642 - Conference & Travel	262.55	0.00	262.55	100.0%
650 - Publicity Expense	0.00	2,284.31	-2,284.31	-100.0%
655 - Student Activity Card Expense	-8.00	0.00	-8.00	-100.0%
Total Operating Expenses	<u>25,825.61</u>	<u>35,068.83</u>	<u>-9,243.22</u>	<u>-26.36%</u>
670 - Unrealized Gain/Loss Dist. Inv	-2,881.39	0.00	-2,881.39	-100.0%
671 - Investment Loss-Realized	27,502.24	0.00	27,502.24	100.0%
Total Expense	<u>50,446.46</u>	<u>35,068.83</u>	<u>15,377.63</u>	<u>43.85%</u>
Net Income	<u><u>45,960.62</u></u>	<u><u>53,041.22</u></u>	<u><u>-7,080.60</u></u>	<u><u>-13.35%</u></u>

CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

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

CHANGE THE PERIOD

Fiscal Year: 2008-2009

District: (370) SAN MATEO

Quarter Ended: (Q2) Dec 31, 2008

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2005-06	Actual 2006-07	Actual 2007-08	Projected 2008-2009

I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	106,151,800	113,931,358	113,080,954	115,893,162
A.2	Other Financing Sources (Object 8900)	78,404	202,657	982,466	3,505
A.3	Total Unrestricted Revenue (A.1 + A.2)	106,230,204	114,134,015	114,063,420	115,896,667
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	92,651,889	100,452,457	106,800,904	114,099,452
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	13,625,995	12,989,611	7,522,616	3,096,319
B.3	Total Unrestricted Expenditures (B.1 + B.2)	106,277,884	113,442,068	114,323,520	117,195,771
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-47,680	691,947	-260,100	-1,299,104
D.	Fund Balance, Beginning	9,927,386	9,879,706	10,571,653	10,311,552
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	9,927,386	9,879,706	10,571,653	10,311,552
E.	Fund Balance, Ending (C. + D.2)	9,879,706	10,571,653	10,311,553	9,012,448
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	9.3%	9.3%	9%	7.7%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	17,440	21,827	18,768	21,850
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2005-06	2006-07	2007-08	2008-2009
H.1	Cash, excluding borrowed funds			8,082,687	-10,673,184
H.2	Cash, borrowed funds only			0	13,395,000
H.3	Total Cash (H.1+ H.2)	8,261,141	12,444,121	8,082,687	2,721,816

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)
I.	Revenues:				

I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	116,750,201	116,893,162	30,414,663	26%
I.2	Other Financing Sources (Object 8900)	0	2,609	3,505	134.3%
I.3	Total Unrestricted Revenue (I.1 + I.2)	116,750,201	116,895,771	30,418,168	26%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	120,055,541	120,186,111	54,699,128	45.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	3,081,319	3,096,319	159,840	5.2%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	123,136,860	123,282,430	54,858,968	44.5%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-6,386,659	-6,386,659	-24,440,800	
L	Adjusted Fund Balance, Beginning	10,311,552	10,311,552	10,311,552	
L.1	Fund Balance, Ending (C. + L.2)	3,924,893	3,924,893	-14,129,248	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	3.2%	3.2%		

Has the district settled any employee contracts during this V. quarter?

NO

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

Contract Period Settled (Specify) YYYY-YY	Management		Academic				Classified	
	Total Cost Increase	% *	Permanent		Temporary		Total Cost Increase	% *
			Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:								
Year 1:								
Year 2:								
Year 3:								
b. BENEFITS:								
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, 2008**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE & Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
Beg. Cash Balance in County Treasury	10,149,530.58	7,343,245.72	33,372,811.44	475,446,019.05	62,268.04	312,666.46	-
Cash inflow from operations:							
Year-to-date Income	30,418,167.14	10,271,787.26	12,477,015.10	(17,397,266.06)	511,998.85	4,208,135.48	(232,222.49)
Accounts Receivable	3,291,171.75	1,856,683.48	184,903.03	18,822,291.78	72,983.66	185,676.15	(17,351.10)
Deferred Income	(3,264,590.76)	(214,063.71)		(390,961.53)	(20,362.55)	(214,063.63)	
Cash awaiting for deposit	473,812.27						
Total Income	41,068,090.98	19,257,652.75	46,034,729.57	476,480,083.24	626,888.00	4,492,414.46	(249,573.59)
Cash outflow for operations:							
Year to date expenditure	54,858,967.54	10,700,839.29	24,479,870.99	51,591,618.95	535,023.13	3,963,940.00	25,903.57
Advances / Prepaid	1,535.75	64.24	-	(3,371,351.99)	-	-	
Account Payable	4,699,143.06	684,116.41	5,054.16	17,662,846.07	20,980.64	32,987.32	(450.00)
Cash Balance From Operations	(18,491,555.37)	7,872,632.81	21,549,804.42	410,596,970.21	70,884.23	495,487.14	(275,027.16)
Other Cash inflow							
Medical Flex Plan / Revolv. Fund	-						
TRANS	13,395,000.00						
Trusts (JPA & 3CBG)							
Beg. Investment Balance							
LAIF Balance	5,583,374.80						21,653,494.16
County Pool Balance	1,427,410.62						8,204,517.16
Special Bond			155,838.71	5,000.00			2,298,704.08
C.O.P.	-						
Total Beg. Balance	7,010,785.42		155,838.71	5,000.00			32,156,715.40
Y.T.D. Investment Balance							
LAIF Balance	5,626,411.19						21,820,398.25
County Pool Balance	1,438,635.97						10,061,289.99
Special Bond			-	5,000.00			-
C.O.P.	-						
Y.T.D. Balance	7,065,047.16		-	5,000.00			31,881,688.24
Net Cash changes from Investment	(54,261.74)		155,838.71	-			275,027.16
Net changes from unrealized gain / (loss)							
Cash Balance in County Treasury	(5,150,817.11)	7,872,632.81	21,705,643.13	410,596,970.21	70,884.23	495,487.14	(0.00)
Net Cash (Excluding TRANS & Trusts)	(18,545,817.11)	7,872,632.81	21,705,643.13	410,596,970.21	70,884.23	495,487.14	(0.00)

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	%	
2001-02									
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
Total	\$86,664,623	19,639	\$4,413	\$39,164,205	45.19%	\$1,994	\$18,938,653	21.85%	\$964
2002-2003									
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
Total	\$89,456,683	21,253	\$4,209	\$40,610,728	45.40%	\$1,911	\$20,437,638	22.85%	\$962
2003-2004									
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
Total	\$88,284,051	20,480	\$4,311	\$37,383,769	42.34%	\$1,825	\$18,855,140	21.36%	\$921
2004-2005									
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
Total	\$90,796,905	19,973	\$4,546	\$39,149,044	43.12%	\$1,960	\$19,361,863	21.32%	\$969
2005-06									
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
Total	\$106,277,881	19,751	\$5,381	\$41,341,359	38.90%	\$2,093	\$20,782,987	19.56%	\$1,052
2006-07									
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	\$38,289,954	0	\$0	\$543,059	1.42%	\$0	\$9,007,902	23.53%	\$0
Total	\$112,953,150	19,847	\$5,691	\$45,432,493	40.22%	\$2,289	\$22,373,501	19.81%	\$1,127
2007-08									
Cañada College	\$16,730,918	4,452	\$3,758	\$9,845,546	58.85%	\$2,211	\$3,199,693	19.12%	\$719
College of San Mateo	\$36,457,366	9,085	\$4,013	\$21,861,864	59.97%	\$2,406	\$6,084,482	16.69%	\$670
Skyline College	\$26,377,385	7,330	\$3,599	\$15,623,167	59.23%	\$2,131	\$4,552,722	17.26%	\$621
Central Svcs/District Office	\$35,076,681	0	\$0	\$596,454	1.70%	\$0	\$9,879,738	28.17%	\$0
Total	\$114,642,350	20,867	\$5,494	\$47,927,031	41.81%	\$2,297	\$23,716,635	20.69%	\$1,137

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
\$1,641,808	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
\$12,793,056	14.76%	\$651	\$9,600,221	11.08%	\$489	\$1,594,416	1.84%	\$81	\$4,574,070	5.28%	\$233
\$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
\$15,165,254	16.95%	\$714	\$9,869,195	11.03%	\$464	\$562,467	0.63%	\$26	\$2,811,401	3.14%	\$132
\$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
\$17,332,879	19.63%	\$846	\$9,385,906	10.63%	\$458	\$508,869	0.58%	\$25	\$4,817,488	5.46%	\$235
\$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
\$18,956,422	20.88%	\$949	\$9,964,172	10.97%	\$499	\$415,886	0.46%	\$21	\$2,949,516	3.25%	\$148
\$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
\$20,248,373	19.05%	\$1,025	\$10,014,385	9.42%	\$507	\$264,782	0.25%	\$13	\$13,625,995	12.82%	\$690
\$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
\$9,126,555	23.84%	\$0	\$6,917,282	18.07%	\$0	\$194,463	0.51%	\$0	\$12,500,693	32.65%	\$0
\$21,893,639	19.38%	\$1,103	\$10,530,344	9.32%	\$531	\$222,481	0.20%	\$11	\$12,989,803	11.50%	\$654
\$2,920,233	17.45%	\$656	\$721,486	4.31%	\$162	\$26,308	0.16%	\$6	\$17,652	0.11%	\$4
\$6,205,681	17.02%	\$683	\$1,939,154	5.32%	\$213	\$0	0.00%	\$0	\$366,185	1.00%	\$40
\$4,359,983	16.53%	\$595	\$1,223,234	4.64%	\$167	\$31,661	0.12%	\$4	\$586,618	2.22%	\$80
\$10,254,507	29.23%	\$0	\$7,752,016	22.10%	\$0	\$41,805	0.12%	\$0	\$6,552,161	18.68%	\$0
\$23,740,404	20.71%	\$1,138	\$11,635,890	10.15%	\$558	\$99,774	0.09%	\$5	\$7,522,616	6.56%	\$361

Notes:

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

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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
2002-2003								
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
Total	\$85,358,728	21,239	\$55,104,029	64.56%	\$2,594	\$8,131,709	9.53%	\$383
2003-2004								
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
Total	\$83,329,841	20,477	\$51,790,635	62.15%	\$2,529	\$7,545,434	9.05%	\$368
2004-2005								
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
Total	\$87,518,126	19,973	\$55,213,421	63.09%	\$2,764	\$8,030,818	9.18%	\$402
2005-2006								
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
Total	\$94,688,147	19,751	\$58,047,469	61.30%	\$2,939	\$8,234,654	8.70%	\$417
2006-2007								
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
Total	\$103,527,018	19,847	\$66,889,406	64.61%	\$3,370	\$8,960,258	8.65%	\$451
2007-2008								
Cañada College	\$16,339,336	4,452	\$12,563,064	76.89%	\$2,822	\$2,153,630	13.18%	\$484
College of San Mateo	\$34,136,045	9,085	\$27,521,671	80.62%	\$3,029	\$3,966,271	11.62%	\$437
Skyline College	\$25,950,675	7,330	\$20,497,620	78.99%	\$2,796	\$2,895,907	11.16%	\$395
Central Svcs/District Office	\$34,129,012	0	\$10,786,024	31.60%	\$0	\$21,418	0.06%	\$0
Total	\$110,555,068	20,867	\$71,368,379	64.55%	\$3,420	\$9,037,226	8.17%	\$433

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
2002-2003								
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
Total	\$85,358,728	21,239	\$7,821,396	9.16%	\$368	\$14,301,594	16.75%	\$673
2003-2004								
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
Total	\$83,329,841	20,477	\$8,182,201	9.82%	\$400	\$15,811,571	18.97%	\$772
2004-2005								
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
Total	\$87,518,126	19,973	\$8,407,373	9.61%	\$421	\$15,866,514	18.13%	\$794
2005-2006								
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
Total	\$94,688,147	19,751	\$9,303,463	9.83%	\$471	\$19,102,561	20.17%	\$967
2006-2007								
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
Total	\$103,527,018	19,847	\$9,467,994	9.15%	\$477	\$18,209,360	17.59%	\$917
2007-2008								
Cañada College	\$16,339,336	4,452	\$25,125	0.15%	\$6	\$1,597,517	9.78%	\$359
College of San Mateo	\$34,136,045	9,085	\$104,339	0.31%	\$11	\$2,543,764	7.45%	\$280
Skyline College	\$25,950,675	7,330	\$52,117	0.20%	\$7	\$2,505,031	9.65%	\$342
Central Svcs/District Office	\$34,129,012	0	\$11,129,376	32.61%	\$0	\$12,192,194	35.72%	\$0
Total	\$110,555,068	20,867	\$11,310,957	10.23%	\$542	\$18,838,506	17.04%	\$903

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	%
2001-2002							
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%
Total	\$39,164,206	\$17,576,514	44.88%	\$11,702,584	29.88%	\$4,569,229	11.67%
2002-2003							
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%
Total	\$40,610,726	\$18,056,467	44.46%	\$12,673,387	31.21%	\$4,684,334	11.53%
2003-2004							
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%
Total	\$37,437,195	\$17,834,664	47.64%	\$10,761,714	28.75%	\$3,833,871	10.24%
2004-2005							
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%
Total	\$39,149,044	\$18,041,520	46.08%	\$11,987,449	30.62%	\$3,831,002	9.79%
2005-2006							
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%
Total	\$41,341,359	\$19,202,272	46.45%	\$12,652,686	30.61%	\$3,906,806	9.45%
2006-2007							
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%
Total	\$45,379,481	\$19,138,923	42.18%	\$15,875,981	34.98%	\$4,525,732	9.97%
2007-2008							
Cañada College	\$9,850,232	\$3,858,352	39.17%	\$3,845,743	39.04%	\$758,535	7.70%
College of San Mateo	\$21,861,864	\$10,037,996	45.92%	\$7,466,030	34.15%	\$2,044,622	9.35%
Skyline College	\$15,639,708	\$6,598,079	42.19%	\$5,695,340	36.42%	\$1,370,320	8.76%
Central Svcs/District Office	\$611,469	\$0	0.00%	\$248	0.04%	\$89,683	14.67%
Total	\$47,963,273	\$20,494,427	42.73%	\$17,007,361	35.46%	\$4,263,160	8.89%

Notes:

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

San Mateo County Community College District

ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000

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	TOTAL GEN'L FUND EXPENSES 1000X only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
2001-2002							
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%
Total	\$39,164,206	\$1,262,632	3.22%	\$3,372,897	8.61%	\$680,350	1.74%
2002-2003							
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%
Total	\$40,610,726	\$1,206,221	2.97%	\$3,360,219	8.27%	\$630,098	1.55%
2003-2004							
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%
Total	\$37,437,195	\$968,962	2.59%	\$3,451,851	9.22%	\$586,133	1.57%
2004-2005							
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%
Total	\$39,149,044	\$1,015,739	2.59%	\$3,768,127	9.63%	\$505,209	1.29%
2005-2006							
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%
Total	\$41,341,359	\$1,137,462	2.75%	\$3,970,361	9.60%	\$471,771	1.14%
2006-2007							
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%
Total	\$45,379,481	\$1,231,678	2.71%	\$4,027,337	8.87%	\$579,830	1.28%
2007-2008							
Cañada College	\$9,850,232	\$187,321	1.90%	\$1,108,821	11.26%	\$91,460	0.93%
College of San Mateo	\$21,861,864	\$444,326	2.03%	\$1,566,545	7.17%	\$302,345	1.38%
Skyline College	\$15,639,708	\$624,213	3.99%	\$1,135,058	7.26%	\$216,698	1.39%
Central Svcs/District Office	\$611,469	\$47,128	7.71%	\$474,410	77.59%	\$0	0.00%
Total	\$47,963,273	\$1,302,988	2.72%	\$4,284,834	8.93%	\$610,503	1.27%

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