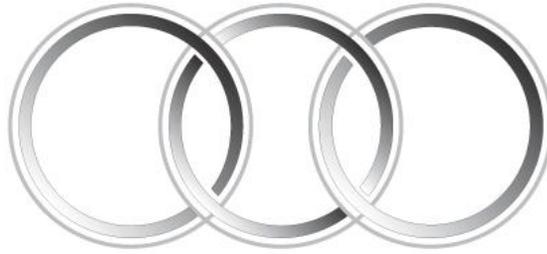


# SAN MATEO COMMUNITY COLLEGE DISTRICT 2009-10 MID-YEAR BUDGET REPORT



<http://www.smccd.edu>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**2009-10**  
***Mid-Year Budget***  
***Report***

**Board of Trustees**

Patricia Miljanich, *President*  
Dave Mandelkern, *Vice-President-Clerk*  
Helen Hausman  
Richard Holober  
Karen Schwarz  
Virginia Medrano Rosales, *Student Trustee, 2009-10*

Ron Galatolo, *District Chancellor*  
James Keller, *Executive Vice Chancellor*  
Kathy Blackwood, *Chief Financial Officer*  
Rachelle Minong, *District Budget Officer*

# San Mateo County Community College District 2009-10 Mid-Year Budget Report

## Contents

2009-10 Budget Summary.....	1
State Budget Overview.....	2
District Status.....	3
Board of Trustees Reaffirmation of Core Values and Principles.....	4
District Enrollment.....	6
SMCCCD 2009-10 & 2010-11 Budget Planning.....	8
2009-10 Mid-Year Budget Status.....	9
Revenues.....	9
Expenditures.....	9
Transfer of Funds.....	9
Other Funds.....	11
Self-Insurance Fund.....	11
Debt Service Fund.....	11
Restricted General Fund.....	11
Capital Projects Fund.....	12
Enterprise Funds.....	16
Child Development Fund.....	18
Trust Funds (Financial Aid).....	18
Reserve for Post-Retirement Funds.....	18
Other News.....	19
 <b>Budget Tables</b> .....	 23
SMCCCD Funds Chart.....	25
2009-10 Adoption Budget.....	26
2009-10 Second Quarter Actuals.....	28
 <b>Unrestricted General Fund (Fund 1)</b> .....	 31
Cañada College.....	32
College of San Mateo.....	33
Skyline College.....	34
District Office.....	35
Central Services.....	36
Total District.....	37
 <b>Internal Services Fund (Fund 2)</b> .....	 39
Self-Insurance Fund.....	40
 <b>Debt Service Fund (Fund 25)</b> .....	 41
Debt Service Fund.....	42
 <b>Restricted General Fund (Fund 3)</b> .....	 43
Mid-Year Budget Augmentations – Specially Funded Programs.....	44
Cañada College.....	45
College of San Mateo.....	46
Skyline College.....	47
District Office.....	48
Total District.....	49

<b>Capital Projects Fund (Fund 4)</b> .....	51
2009-10 Capital Projects Financial Summary .....	52
Cañada College.....	54
College of San Mateo .....	55
Skyline College .....	56
Districtwide .....	57
Total District.....	58
<b>Enterprise – Auxiliary Services (Fund 5)</b> .....	59
Bookstore Fund .....	60
Bookstores 12/31/09 Balance Sheet .....	61
Bookstores 12/31/09 Income Statement .....	62
Cafeteria Fund .....	63
Cafeterias 12/31/09 Balance Sheet.....	64
Cafeterias 12/31/09 Income Statement.....	64
<b>Special Revenue Fund (Fund 6)</b> .....	65
Cañada College.....	66
College of San Mateo .....	67
Skyline College .....	68
District Office.....	69
Total District.....	70
<b>Expendable Trust Fund (Fund 7)</b> .....	71
Cañada College.....	72
College of San Mateo .....	73
Skyline College .....	74
District Office.....	75
Total District.....	76
<b>Reserve Fund for Post-Retirement Benefits (Fund 8)</b> .....	77
Reserve Fund for Post-Retirement Benefits .....	78
<b>Supplemental Information</b> .....	79
FTES Analysis.....	80
2010-11 Budget and Planning Calendar.....	82
Associated Students of Cañada College Summary of Programs & Activities .....	85
Associated Students of College of San Mateo Summary of Programs & Activities.....	86
Associated Students of Skyline College Summary of Programs & Activities .....	88
District Cash Flow Summary for Quarter Ending 12/31/09.....	91
Second Quarter CCFS-311Q Report (12/31/09) .....	92
Expenditure Comparison by Major Account Code .....	94
Expenditure Comparison by Major Budget Activity.....	96
Expenditure Comparison of Academic Salaries.....	98

## 2009-10 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 2010-11.



On January 8, 2010, Governor Schwarzenegger released his proposed budget for fiscal year 2010-11. He also declared a fiscal emergency and called for a special legislative session asking the legislature to act quickly and begin looking at the solutions he proposed. The proposal acknowledges that the size of the State deficit over 18 months is estimated at \$18.9 billion which includes \$6.6 billion for the current 2009-10 year and \$12.3 billion for the 2010-11 budget year (\$3.4 billion from decline in revenue; \$4.9 billion from federal and state lawsuits; \$2.3 from erosions in previously enacted solutions; \$1.4 billion from other population and caseload growth). Creating an additional \$1 billion reserve is part of the Governor's package of solutions which outlines 40% of federal funding relief, another 40% in reductions to State spending and 20% in fund shifts which includes a transportation tax and a proposal to put ballot measures to the voters by June 2010 similar to those made in May 2009.

Despite the ongoing State deficit, the Governor pledged his support for education and, therefore, he did not make further reductions to the K-14 education budget. He states that he is maintaining funding of Proposition 98 at the minimum guarantee level to community colleges for 2009-10 and 2010-11.

The SMCCCD has been actively engaged in dialogue at the Colleges to address the District shortfall. Regular and special meetings have taken place at various venues Districtwide with stakeholders to arrive at strategies for dealing with the massive cuts. Updates from the Chancellor, Chief Financial Officer, and the three College Presidents are regularly sent out whenever budget news is received from Sacramento. Budget forums were conducted at the three Colleges for faculty, staff, students and community members during the fall semester and will continue into the spring semester.

The expected mid-year cuts from the State have not yet materialized and may be addressed as part of the 2010-11 budget package. The District has already planned and instituted budget reductions in anticipation of budget challenges at the State level. It is important to note that the Governor's preliminary budget is only the starting point in a long budget process that culminates with an enacted budget sometime during the summer months.

### The Governor makes the following recommendations affecting community colleges for 2010-11:

- **2.2% enrollment growth (\$126 million)** funding approximately 26,000 FTES due to enrollment demand
- **-0.38% (negative) COLA (\$-22.9 million)** due to declines in labor and fuel costs
- **No change in student fees**, remains at **\$26/unit**
- **Increased Categorical flexibility** to shift funds among various categorical programs as well as relief from programmatic requirements adding EOPS, Fund for Student Success (MESA, PUENTE, and Early College High School) and Basic Skills to the list of programs subject to the flexibility programs
- **\$10 million reduction** each from Part-time faculty compensation and EOPS (Extended Opportunity Programs and Services) programs
- **\$20 million increase for Career Technical education under SB70** enacting clean-up legislation to clarify that CTE funding is not subject to categorical flexibility provision
- **2010-11 property tax adjustment** assuming property tax decline
- **Suspension of all Mandates** that have been filed at the Commission on State Mandates
- **Suspension of new awards for the Cal Grant Competitive program (\$-45.5 million)**

## State News

State Chancellor Jack Scott described the Governor's proposed 2010-11 State budget as bleak. A variety of strategies were proposed to close the budget gap. Major solutions include:

- *Cuts to Health programs (\$2.9 billion)*
- *Extensive cuts to Welfare programs*
- *Cuts to Corrections (\$1.2 billion)*
- *Assumed \$6.9 billion increase in federal aid*
- *Extension of temporary tax increases adopted as part of 2009-10 State budget*
- *Delay in implementation of tax breaks adopted as part of 2009-10 State budget*

The end to California's budget woes does not appear to be in sight. The enormous deficit is expected to linger for a few more years. The budget gridlock that has gripped Sacramento is ongoing. The daunting challenges in the coming months will once again produce another delayed signing of the State budget. Special sessions, legislative hearings and debates will occur in the spring before the Governor releases his May Revise.

The State economic outlook remains uncertain. Many economists concur that 2009 was the year of the worst recession since the Great Depression. Although the State's economy has been showing slow signs of recovery (i.e. stabilization of the housing sector), the double digit unemployment rate remains at its highest level in decades. According to the Employment Development Department, California's unemployment was 12.4% in December. Forecasters project continued weak State general fund revenues.

Two weeks after the Governor released his proposal, State Controller John Chiang sent a letter to lawmakers warning that although the cash condition is better than last year, the State will be facing a cash shortage similar to last year. Failure to act on the proposed solutions quickly will once again result in issuance of IOUs as early as July 2010.

Although student fees for community colleges remain the same in the budget proposal, the Systems Office and the Community College League of California (CCLC) are predicting an increase from \$26 to \$30-\$32 per credit unit. The CCLC supports an increase to avoid deeper cuts in categorical programs.



The Legislative Analyst's Office (LAO) released its Overview of the Governor's Budget on January 12, 2010. As the non-partisan office providing fiscal and policy information to the Legislature, it conducts a thorough assessment of the proposal. It offered mixed reviews on the budget plan: (1) it is a reasonable estimate of the problem containing some downside risk; (2) relies too heavily on federal funding relief (\$7 billion is not realistic); (3) has significant legal risk on some proposals; (4) some proposals may not generate the level of savings assumed; (5) time is of the essence given that many proposals require time to implement; (6) revenue actions must be part of the budget solution; and (7) a multi-year approach is needed to restore the State's finances.<sup>1</sup>

In the event the federal government does not provide the relief requested, the Legislature would have to approve "triggering" of alternative solutions such as additional expenditure reductions, tax cut delays and tax credit suspensions or reductions as necessary. Non-federal solutions include "transportation funding shift and a variety of other state funds to pay for General Fund expenses." The severity of the budget problem over the last two years forces the Legislature to address it as ongoing rather than one-time.

Proposition 98 spending stays flat under the Governor's plan. The plan provides \$49 billion in 2008-09 (a reduction of \$83 million); \$49.9 billion in 2009-10 (a reduction of \$568 million); \$50 billion in 2010-11 (an increase of \$103 million). The plan also seeks a waiver from federal maintenance-of-effort (MOE) requirements.

<sup>1</sup> Overview of Proposition 98 Budget by the Legislative Analyst's Office, p.3

The LAO says that this funding pattern might be all the State can afford, adding that the “claim of meeting the minimum guarantee is based on the administration’s interpretation of the State Constitution, but that the State’s Proposition 98 obligations could be significantly higher under other interpretations”.<sup>2</sup>

While the Governor’s proposals for community colleges appear to be a welcome relief, it will be a long, tough road for educators to protect the proposals from further cuts. The Governor and economic experts believe that investing in education is a vital part of California’s economic recovery. Other government sectors that suffered significant reductions will lobby to make cuts to other sectors such as education. The SMCCCD community has been encouraged to contact their legislators to support community colleges.

## District Status

In his fall message to District faculty, students, and staff, Chancellor Galatolo summarized the impact of the State budget to the San Mateo County Community College District.

- *The District cut 10% from its 2009-10 budget – it is still not balanced.*
- *The District is planning to make an additional 10%+ reduction during 2010-11.*
- *Total cut from 2009-11 is ±\$25 million from our Unrestricted General Fund budget.*
- *In 2009-10, 66 positions have been removed out of a permanent work force of 903 full-time employees and projects that a similar number of positions will be removed in 2010-11.*
- *Hundreds of part-time faculty and staff positions have been (will continue to be) eliminated.*
- *Last summer, demand for enrollment grew by 14% and the wait list grew by 70%.*
- *In fall 2009, despite the reduction of many sections, enrollment grew by 12% and the waitlist grew by 54%. That translates to more than 4,000 students being on a waitlist for fall classes.*
- *Distance education course enrollments have increased by 30%.*
- *Although reductions for 2010-11 have not been completed, Colleges will offer significantly fewer sections over the summer session – as much as 50% less at one College alone. Some courses and programs will be consolidated and offered on only one campus; some programs will be temporarily suspended or eliminated entirely; library hours, counseling services and technical and clerical support for the Colleges will be reduced.*
- *The Colleges have experienced a significant increase in student applicants who initially planned to attend four-year colleges and universities, but were turned away by the universities due to their own reduction in admissions.*
- *Based on these enrollment numbers, we can positively state that classes at all three Colleges are larger this fall than any time before; some students were unable to get into classes at all.*
- *We experienced the largest distribution of financial aid in our history – more than \$1,250,000 was the first of two payments disbursed in the fall semester. In addition, our students received enrollment fee waivers valued at \$1,282,000 million.*
- *Categorical programs, which are targeted to assist our economically deprived and most needy students, have been slashed by the State by more than 50% on average. The Colleges have lost \$5 million in categorical funds in 2009-10 alone.*
- *The State has already increased student enrollment fees 30%, from \$20 to \$26 per unit. The Legislative Analyst’s Office is recommending a 100% increase for the coming year. These fee hikes will cause hardship for some students and prevent others from attending college.*
- *The current Legislature (through AB-551 Furutani) is proposing that 25% of local property taxes be permanently shifted away from community college districts.*

Chancellor Galatolo continues to send out regular updates to the College community on the current budget situation. His Opening Day presentation outlined the course for the San Mateo County Community College

---

<sup>2</sup> The Community College Update by School Services, Inc., January 15, 2010

District for the academic year 2009-10. During that presentation, he predicted that the State will face a \$20 billion budget deficit. In a recent email, he stated that the District has been proactive and expected much of what is contained in the Governor's proposal.

The District has already planned and instituted budget reductions for 2009-10 in anticipation of budget issues at the State level. The Colleges and District Office each developed plans to reduce their 2009-10 allocations by 10%. In the fall, the Colleges convened discussions through their budget and planning committees to arrive at recommendations submitted to their College Presidents (Tom Mohr—Cañada; Mike Claire—College of San Mateo; Victoria Morrow—Skyline) to deal with another 10% reduction to their 2010-11 allocations. The plans and strategies were presented to the Board of Trustees during the Board retreat at the end of January. The Board will deliberate and consider these recommendations in the coming weeks.

Based on the Governor's January proposal, the Chancellor recommended to the Board of Trustees that the District not take any further actions and wait until the Governor's May Revise when revenue and expenditure assumptions are firm and reductions to the community college system are more clearly defined.

In December 2009, the Board of Trustees issued a Reaffirmation of Core Values and Principles to guide the District in the months and years ahead. The Board believes that adherence to these core values and operating principles will continue to support the District and advance the interests of students, faculty, staff and the San Mateo County community.

## **Reaffirmation of Core Values and Principles**

### **Board of Trustees**

### **San Mateo County Community College District**

**December, 2009**

Public higher education in California is facing the most difficult and challenging budget environment experienced in the State since the passage of Proposition 13 in 1978. The three Colleges and the District Office are currently engaged in a process to determine the budget cuts that will be necessary in order for the District to have a balanced budget in 2010-11. This follows the 10% reduction that was made last year; budget and political experts are predicting a \$21 billion shortfall over the next 18 months (through June 30, 2011). The Board of Trustees recognizes that dealing with the impact of one more year of budget reductions and related uncertainties will be extremely difficult for faculty, staff and students of the San Mateo County Community College District. The decisions we face will not be easily made and likely will not satisfy everyone. Given these realities, the Board reaffirms its commitment to the following core values and principles of the District:

- **Student-Centered Mission:** The Board places top priority on our core mission of providing transfer education and workforce training to as many students as possible. Basic skills classes which are focused on preparing our students for our core mission courses as noted above are also necessary and appropriate. While lifelong learning classes have long been an important part of the community college mission, in the current situation, these courses cannot assume the same importance as transfer and workforce development courses.

In our current economic reality—with high jobless rates and four-year colleges and universities reducing their course offerings—many more students are turning to community colleges as their last opportunity to obtain a higher education and we must be able to respond to this demand. Therefore, the most important consideration as budget reductions are proposed is whether or not the proposed action will unnecessarily reduce our core mission courses in transfer and workforce development.

The Board recognizes that low-enrolled courses; classes and programs that are outside of the core mission of transfer and workforce training; and courses and programs that no longer meet student or employment

demand will have to be reduced or eliminated. The Board also expects that, when possible, the Colleges will work together to consolidate under enrolled classes or programs in order to preserve opportunities for our students.

The Board expects that the Colleges and the District Office will examine all items in the budget to evaluate whether they are essential and whether they contribute to student instruction in our core mission areas and reduce or eliminate those items that do not contribute (e.g., travel, conferences and other discretionary items). Preserving core mission courses and programs must be our highest priority.

The Board acknowledges the commitment of faculty members who have increased their class sizes in order to accommodate as many students as possible. It is this type of commitment to students that has distinguished our District as a student-centered and first-rate institution.

Student support services and staff are also important and help ensure the success of our students in their pursuit of a postsecondary education; however, the Board believes that, in order to preserve the greatest number of classes and programs to meet student demand, the College District may need to reduce, consolidate and/or automate student support services.

- **Support for Innovation:** The Board believes that its long-standing support for innovation and creative solutions to problem solving is essential for the overall advancement of the District; this support is even more important during difficult economic times. The Board will aggressively encourage the pursuit of innovative efforts that result in preservation of classes and programs for students, such as the development of partnerships and cost-sharing programs with local schools, businesses and other public agencies; additional grant writing; moving lifelong learning classes to Community Education; and other entrepreneurial endeavors.
- **Employment Philosophies:** The Board subscribes to the principles of human resource management which promote: equal access; equal opportunity; equal treatment and fairness; staff development and training opportunities; fair compensation and accountability. The Board reaffirms the long-standing District policy that it always seeks to employ the very best qualified applicant for each job and does not make decisions about employment, retention, compensation, promotion, termination or other employment status which would discriminate on the basis of race, color, religion, national origin, age, gender, disability, marital status, sexual orientation, medical conditions or other similar factors.
- **Shared Governance:** The Board is deeply committed to the shared governance process as it has been established in this District, and believes that this process can produce decisions that are comprehensive, fair and in the best interests of students, the community and employees. The Board encourages and expects the participation of all constituents in shared governance and recognizes shared governance as the means for having the voices and opinions of various constituencies heard.
- **Final Decision-Making Authority:** In this shared governance environment, the Board, as the elected representatives of the people of San Mateo County, will ultimately make the final decision regarding budget reductions based upon what it believes is in the best interests of the District as a whole. In reaching its decisions, the Board acts independently, but considers the informed viewpoints of all participants and constituencies; it relies on the research, advice, and experience and management expertise within the District.

The Colleges are working to demonstrate the alignment of their mission and goals with these values and principles.

With budgets getting tighter than ever, the District is looking at alternative revenue streams and awarded a contract with Godbe Research to conduct a survey and gather information regarding the feasibility of local tax

options such as a parcel tax, maintenance assessment and bond measure. Results of the study revealed that county residents are in favor of supporting an annual parcel tax (78%) and/or a bond measure (60%). District officials are encouraged by the survey and will be studying courses of action in the next few weeks.

The State budget assumed that an estimated \$130 million in Federal Stimulus or American Recovery and Reinvestment Act (ARRA) State Stabilization funds would be available to the community colleges in 2009-10 to partially offset budget cuts on a one-time basis. However, after final calculations from the Department of Finance, the ARRA funding dropped to \$35 million (less than one-third the original amount). In November, the State disbursed the one-time ARRA funds after receiving final certifications from all districts. The SMCCCD received a lump sum payment of \$507,922 and the funds were used to pay for prior expenditures already incurred during the fiscal year via an “accounting” transfer of funds. A report was submitted to the State Chancellor on November 30 stating how the funds were used. The District used the funds to mitigate the drastic cuts to categorical programs such as EOPS/CARE, DSPS, Matriculation and other programs that suffered significant reductions.

**District Enrollment**

As long as the District is not basic aid, enrollment is an important factor that affects funding. For many years, the District faced a funding dilemma due to low enrollment. Growth funds provided by the State and allocated to the Colleges resulted in a variety of outreach activities and several other initiatives by the Colleges. Consequently, District enrollment has steadily increased since 2006-07. Ironically, the District now faces the opposite dilemma as it struggles to live within budget constraints. Since the State fiscal crisis surfaced last year, the District is now forced to scale back on efforts to increase enrollment and stay within the District funded enrollment cap. Once the District reaches cap, the State no longer funds FTES beyond the maximum level. Based on current enrollment numbers, the District is projecting approximately 1400 FTES that will not be funded for 2009-10 which translates to \$6 million.

Compared to spring 2009, spring 2010 shows increases at all three Colleges—Cañada is 9.6%, CSM is 7.4% and Skyline is 11.3%. At the end of the last day to add, productivity at Cañada was 559, CSM was 569 and Skyline was 623 which are all above the statewide standard of 525. This indicates maximum efficiency and classrooms filled to capacity as faculty try to accommodate many students as possible in the classrooms.

A detailed historical chart of FTES is located on Pages 80-81.

FTES	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10 Goal	2009-10 P1
Cañada	4,061	4,195	4,255	4,452	4,774	4,734	5,256
CSM	8,941	8,669	8,791	9,085	9,354	9,101	9,300
Skyline	6,970	6,887	6,801	7,330	8,139	8,126	8,837
District	19,972	19,751	19,847	20,867	22,267	21,961	23,392
%	-2.47%	-1.11%	.49%	5.14%	6.71%	-1.38%	5.05%

As has been past practice, the Colleges have reduced low-enrolled sections. The Colleges are actively engaged in evaluating programs. Preparations for the much anticipated shortfall began in spring 2009. Through a variety of venues, in forums and budget committees, there are ongoing discussions to tie budget strategies with institutional goals. Program viability is ongoing at all the Colleges to determine alignment with their goals and mission.

With the California State University and University of California systems limiting student admissions and raising tuition fees, along with neighboring districts cutting back on courses, enrollment at the three Colleges is expected to grow.

The Office of the Vice Chancellor of Education Services and Planning provided the following charts. The numbers detailing headcount and enrollment are useful but should not be used to project funding as funding is primarily based on FTES. The Headcount data reflects the total number of students in attendance regardless of units taken. Enrollment data reflects the total number of enrollments in each class.

**End of First Day of Classes**

Wednesday, January 20, 2010 (Used data from the day after due to cancelled classes on the first day of classes).

	Cañada		CSM		Skyline		SMCCCD	
Overview	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	16,246	13.1%	26,961	4.2%	24,732	2.7%	67,939	5.6%
College Headcounts	6,819	8.8%	10,980	5.5%	9,655	1.6%	27,454	4.9%
FTES*	2,135	8.1%	3,855	3.6%	3,498	4.2%	9,488	4.8%
Load**	559	9.6%	569	7.0%	623	11.3%	585	9.1%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	288	16.6%	327	-11.1%	236	-19.7%	851	-6.4%
First-Time Transfer	427	6.8%	832	-3.6%	601	-15.8%	1,860	-5.9%
Returning	554	-7.5%	803	-0.2%	624	-23.8%	1,981	-10.9%
Returning Transfer	347	22.6%	564	-13.9%	461	-10.7%	1,372	-5.6%
Concurrent K-12	186	-4.6%	449	34.0%	232	11.5%	867	17.5%
Continuing	5,017	10.4%	8,003	8.5%	7,500	7.8%	20,520	8.7%

Source: Hyperion Enrollment Static Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 200908 Census Day and then select either Census Enrollment or FTES & WSCH or Section & Load.

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

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

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

\*\*Load: Teaching Load is taken as the ratio of WSCH 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 2009-10 & 2010-11 Budget Planning**

The Board of Trustees approved the 2009-10 Budget and Planning Calendar, which can be found on Pages 82-84 in January. The District Committee on Budget and Finance will be reviewing preliminary income assumptions and expenditure plans for 2010-11 in the next few weeks. In addition, aspects of the current Resource Allocation Model are being reviewed and examined by the committee. The current model addresses District needs for a fair, equitable, predictable and stable model that takes into account enrollment growth.

The District’s 2009-10 first Principal Apportionment (P1) report is a useful tool for projecting current and future FTES revenue. However, the pressures of having limited funding, along with uncertainties surrounding the State budget, have made it challenging to proceed with collective bargaining negotiations regarding economic items with cost implications to the District.

**Tax Revenue Anticipation Notes (TRANS)**

Due to the triple flip and consequent ERAF shortfall in San Mateo County, the portion of the District’s revenues coming from State funds has increased from \$0 to almost \$33 million, meaning that some funds are coming from the State every month. Property taxes to support the District’s operation are received in December and April of each year. Apportionment deferrals are expected to continue into the budget year; therefore, the District is preparing to issue TRANS as high as \$30 million 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 \$30 million in tax exempt notes to cover the District’s needs.

**Increased Costs**

Annual 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 2010-11 expenditure plans as budget planning commences. On January 1, 2010 health care premiums increased an average of 5.79% for all plans. The largest increase was to PERS Care (15.8%). Vision and Delta HMO rates remained the same level as last year and Delta Care (PMI) increased 3.19%.

The projected Public Employees Retirement System (PERS) employer contribution rate for 2010-11 is 10.2% according to the School Services dashboard. The current 2009-10 rate is 9.709%. The PERS Board will not adopt an official rate until their Board meeting in May. Recent investment losses, increased employer payrolls, and benefit enhancements with the enactment of SB400 have caused PERS to increase contribution rates. Changes to the rate can significantly increase District costs. The State Teachers Retirement System (STRS) Defined Benefit rate has remained at 8.25%. Although the STRS rate has not increased over the last few years, it is projected to increase to a maximum of 14.25% in the future.

The addition of new buildings will increase utility costs as well as property insurance costs.

<b>District Committee on Budget and Finance members:</b>	
Kathy Blackwood	District
Chief Financial Officer	
Rick Ambrose	CSM
Academic Senate	
Eloisa Briones	Skyline
Budget Office	
Jacqueline Gamelin	CSM
AFT	
Jim Keller	District
Executive Vice Chancellor	
Maggie Ko	CSM
Classified	
Barbara Lamson	Skyline
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	

**2009-10 Mid-Year Budget Status**

**Revenues**

The District’s revenue received to date is \$82,897,668 or 76.43% of the total revenue budget. This larger than normal amount is due to the one-time Federal ARRA funding and advance property tax dollars received in December.

<b>Unrestricted General Fund Revenue</b>	<b>2009-10 Budget</b>	<b>12/31/2009 Actuals</b>	<b>% of Total Budget</b>
Base Revenue	\$102,049,354	\$78,691,057	76.79%
Lottery	2,399,161	539,651	22.5%
State PT Faculty Compensation	257,548	361,290	140%
Apprenticeship	221,148	81,100	36.68%
Non Resident Tuition	1,551,466	613,568	39.55%
Interest Income	1,000,000	736,072	73.61%
Miscellaneous	995,500	1,874,930	224.64%
<b>Total Projected Revenue</b>	<b>\$108,474,177</b>	<b>\$82,897,668</b>	<b>76.43%</b>

**Expenditures**

The District’s expenditures to date are \$53,240,532 or 44.18% of the total expenditure budget which is equivalent to the percentage for the same period last year.

<b>Unrestricted General</b>	<b>2009-10 Budget</b>	<b>12/31/2009 Actuals</b>	<b>% of Total Budget</b>
Cañada College	\$16,539,948	\$8,770,041	53.03%
College of San Mateo	33,091,267	17,097,069	51.67%
Skyline College	26,558,659	13,983,778	52.65%
District Office	17,243,829	7,429,068	43.08%
Central Services	27,072,404	5,960,576	22.02%
<b>Total Expense Budget</b>	<b>\$120,506,108</b>	<b>\$53,240,532</b>	<b>44.18%</b>

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2009 as well as comparisons to three previous years. Note that in addition to District wide 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 and office hours).

**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	\$1,588,211
2000	Classified Salaries	(1,042,193)
3000	Employee Benefits	365
4000	Supplies and Materials	952,672
5000	Operating Expenses	(1,025,151)
6000	Capital Outlay	21,239
7000	Other Outgo	<u>11,400</u>
Total		\$510,813

Changes in expenditure budgets are a result of the transfers of site ending balances from Central Services to site holding accounts.

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

8100	Federal Revenues	\$507,922
8800	State/Local Revenues	\$ 1,910
8900	Other Sources	<u>981</u>
Total		\$510,813

Changes in revenue budgets are primarily the result of revenue from one-time ARRA funding, surplus sale proceeds and other income.

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

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

1000	Academic Salaries	\$524,471
2000	Classified Salaries	118,081
3000	Employee Benefits	146,972
4000	Supplies and Materials	(327,669)
5000	Operating Expenses	(206,684)
6000	Capital Outlay	68,578
7000	Other Outgo	<u>368,728</u>
Total		\$806,063

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

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

8100	Federal Revenues	\$813,401
8600	State Revenues	(189,272)
8800	Local Revenues	171,739
8900	Other Sources	<u>10,195</u>
Total		\$806,063

**Capital Outlay Projects Fund – Fund 4**

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

2000	Classified Salaries	3,965,344
4000	Supplies and Materials	205,717
5000	Operating Expenses	640,081
6000	Capital Outlay	22,619,240
7000	Other Outgo	<u>1,000,000</u>
Total		\$28,430,381

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	Local Revenues	\$28,289,665
8800	Other Sources	<u>140,717</u>
Total		\$28,430,381

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

**Child Development Fund – Fund 6**

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

4000	Supplies and Materials	\$(100)
5000	Operating Expenses	<u>100</u>
Total		\$-0-

A budget transfer was posted to reclassify an expense account.

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

8100	Federal Revenues	\$-0-
8900	Local Revenues	<u>-0-</u>
Total		\$-0-

There were no new revenues received for the first half of the fiscal year.

**Trust Fund (Student Aid) – Fund 7**

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

7600	Payments to Students	\$152,418
Total		\$152,418

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	\$152,418
Total		\$152,418

**Other Funds**

**Self Insurance Fund**

The Self Insurance Fund (Page 40) provides for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined by the Education Code. Mid-year expenditures of \$401,075 include salary costs and insurance premiums, and transfers into the fund are from Workers’ Compensation benefits.

**Debt Service Fund**

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

**Restricted General Fund**

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

### Health Services Fund

Mid-year Health Services fee revenue increased from \$836,207 in 2008-09 to \$927,865 in 2009-10. The \$91,658 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

The current parking fee for a full semester is \$40 which is the maximum amount permitted by the Education Code. The Summer session fee remains at \$20. The daily permit increased from \$1 to \$2 in 2008-09. In addition, a two-term Fall/Spring semester parking permit is available for \$70. The increase in fees last fiscal year brings 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 increased from \$1,051,695 in 2008-09 to \$1,128,797 in 2009-10. Parking permit fee revenue increased by 9% and parking citation fee revenue increased substantially by 75% which is a result of enrollment growth as well as citations issued at staff and student parking lots at the three Colleges. The consolidation of the Public Safety Department at the District Office beginning January 2009 has resulted in a more coordinated effort throughout the District to enforce parking regulations by security officers.

### **Capital Projects Fund**

The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. A project list can be found on Pages 52-53. The adjusted budget is \$138,353,791. Project expenditures as of December 31 were \$77,003,174 with transfers of \$1,000,000.

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 2009-2010 continues to be the refinement of the design and continuing active construction of the College of San Mateo Design-Build Project and the Skyline College Design-Build Project. 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 the CSM and Skyline College Design-Build Projects, as well as State and locally funded modernization projects. Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed reflect currently planned schedules as of February 2010, but are subject to change.



*Images of Cañada College Entablature and Cañada Vista*

**Completed Projects** – The following projects were completed at the end of 2009:

- Buildings 2,3,16,1,18 Exterior Painting
- Campus Tree Trimming Project

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

- Cañada Vista Faculty/Staff Housing
  - Construction Period: April 2009 - Fall 2010
- Buildings 5,6 Student Center/Classroom Modernization (State funded)
  - Contract Award: January 13, 2010
  - Construction Period: February 2010 - Summer 2011

**Active Pre-Construction Projects** – The following projects are in the planning and design stage:

- Electrical Infrastructure Upgrades
  - Pre-Construction and Design: Spring 2010 - January 2011
  - Bidding: Spring 2011
  - Construction Period: Summer 2011 - January 2012

**Future State Capital Outlay Funded Projects** – The State has informed the District that the following projects will compete in the 2011-2015 fiscal year State Capital Outlay cycle:

- Building 1 Gymnasium Modernization
  - Approved in the 2008-09 cycle, but not funded. Funding depends on the passage of a State capital outlay bond measure in November 2010.
- Building 13 Instructional Building Modernization (Final Project Proposal)
- Building 3 Fine Arts Modernization - Phase 2 (Initial Project Proposal)



*Construction Photos of CSM Building 10 College Center and Building 5 Health & Wellness*

**Completed Projects** – The following projects were completed in Summer and Fall 2009:

- CIP2 Design-Build Project
  - Demolition of Buildings 10, 11, 13
  - Central Chiller Plant
  - Building 4 “Stelevator”
  
- Buildings 12,15,17,34 Design Build Modernization
  - Building 15 (Faculty and Student Leadership) and Building 17 (Faculty) occupied January 2010

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

- CIP2 CSM Design-Build Project
  - New Building 5 Health and Wellness/Aquatic Center
    - Construction Period: Fall 2008 - Spring 2010
  - New Building 10 College Center
    - Construction Period: Spring 2009 - Spring 2011
  - Site Work Improvements
    - Construction Period: Spring 2009 - Spring 2011
  
- Building 9 Restroom Remodel
  - Construction: Fall 2009 - Spring 2010
  
- Buildings 12,15,17,34 Design-Build Modernization
  - Building 12
    - Construction Period: Spring 2010 - Summer 2010
  - Building 34
    - Construction Period: Spring 2011 - Summer 2011

**Active Pre-Construction Projects** – The following projects are in the planning stages at CSM:

- North Gateway Project (Demolition of Buildings 21 through 29)
  - This State funded project has been approved and funded by the State Chancellor’s Office and has been approved by the Division of the State Architect (DSA)
  - Bidding is anticipated in May 2010 with contract award in July 2010

**Future State Capital Outlay Funded Projects**

The State has informed the District that the following projects will compete in the 2011-2015 fiscal year State Capital Outlay cycle:

- CSM Building 8 Gymnasium Modernization (Final Project Proposal)
- CSM Building 12 Renovation (Initial Project Proposal)
- CSM Building 19 Emerging Technologies Center (Final Project Proposal)



*Skyline College Building 4 (Multicultural, Cosmetology & Administration) & Building 11 (Automotive Transmission)*

**Completed Projects** – The following projects were completed in Fall 2008 and Spring 2009:

- Replacement of Facilities Maintenance Center
- Building 1 Ceramics Lab
- Building 5 Library Learning Center Facelift
- Building 1 Theatre Equipment Upgrade

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

- Construction Phase CIP2 Skyline Design-Build Project
  - New Building 4 Multicultural Center, Cosmetology, Administration & Classroom
    - Construction Phase: Spring 2009 - Spring 2011
  - New Building 11 Automotive Transmission Facility
    - Construction Phase: Spring 2009 - Spring 2011
  - Site Work Improvements
    - Construction Phase: Spring 2008 - Spring 2011

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

- Building 1 Skylights Replacement & Waterproofing
  - Pre-Construction and Design: Spring 2009 - Fall 2009
  - Bidding: April 2010
  - Construction Period: Summer 2010
- Electrical Infrastructure Upgrades
  - Pre-Construction and Design: Fall 2009 - Spring 2011
  - Bidding: Summer 2011
  - Construction Period: Summer 2011 - January 2012

**Future State Capital Outlay Funded Projects** – The State has informed the District that the following projects will compete in the 2011-2015 fiscal year State Capital Outlay cycle:

- Skyline Building 1 Fine & Performing Arts Modernization (Initial Project Proposal)
- Demolition of Seismic Hazardous Buildings and North Campus Improvements (Final Project Proposal)
- Skyline College Wellness Center - New Construction (Final Project Proposal)
- Skyline College Workforce and Economic Development Prosperity Center (Initial Project Proposal)



**Future State Capital Outlay Funded Project** –The State has informed the District that the following project will compete in the 2011-2015 fiscal year State Capital Outlay cycle:

- District wide Data Center - New Construction (Initial Project Proposal)

Historically, the District would know which of our Initial Project Proposals (IPPs) and Final Project Proposals (FPPs) have been approved by November of the cycle. However, due to the current State budget challenges, the District has not yet received formal feedback on its 2011-2012 plans, submitted on July 1, 2009. The District anticipates receiving feedback sometime in March 2010.

Planning for the 2012-2016 State Capital Outlay Cycle began in January 2010.

**Enterprise Fund**

**Bookstores**

The following data reflects Bookstore operations for the fiscal year beginning July 1 through December 31, 2009. It includes the latter half of Summer 2009 business and the Fall 2009 semester sales.

<b>Bookstore Sales</b>	<b>2009-10</b>	<b>2008-09</b>	<b>\$ Change</b>	<b>% Change</b>
Regular Merchandise Sales	\$3,655,329	\$3,546,499	\$108,830	3%
Computer Products Sales	241,140	750,873	(509,733)	-68%
Total Merchandise Sales	3,896,469	4,297,372	(400,903)	-9%
Textbook Rental Sales	87,519	70,162	17,357	25%
Total Sales	\$3,983,988	\$4,367,533	(\$383,546)	-9%

Regular merchandise sales have increased modestly this year compared to last year by \$108.8K or 3%. Computer product sales decreased dramatically over the same period last year by 68%. This could be attributed to decreased orders for computers throughout the District as well as lower demand from consumers due to the economic downturn. There is an overall decrease in sales of \$383.5K tied directly to the loss of computer products.

Course materials sales are comprised of the sale of new books, used books, course packs and rental books. While overall textbook unit sales increased 4% District wide, the sale of used textbooks increased 8%, course packs increased a record 35% and textbook rentals increased 25%. 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 \$315,452K and \$262,451K 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 significantly less expensive than textbooks.

Since Fall 2005, the textbook rental program has served over 17,000 students. The textbooks rented during this period would have cost students \$2,114,187 if they were purchased at full retail. The textbooks were rented for \$528,547, saving students \$1,585,640! 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:

<b>Bookstore Recap</b>	<b>2009-2010</b>	<b>2008-09</b>	<b>\$ Change</b>	<b>%Change</b>
Total Merchandise Sales	\$3,896,469	\$4,297,372	(\$400,903)	-9%
Total Textbook Rental Fees	87,519	70,162	17,357	25%
Cost of Goods Sold	2,669,364	3,116,027	(446,663)	-14%
Gross profit	1,314,624	1,251,507	63,117	5%
Total Operating Expenses	1,229,230	1,392,360	(163,130)	-12%
Net Income from Operations	85,394	(140,854)	226,247	161%
Interest and Other Income	112,895	167,081	(54,186)	-32%
Net Income Before Other Expenses	198,289	26,227	172,061	656%
<b>District Support</b>				
Other Expense: Admin Salary/Benefits	56,888	53,081	3,807	7%
Other Expense: District Support	40,527	40,688	(161)	0%
Net Change in Fund Balance	\$100,874	(\$67,541)	\$168,415	249%

Cost of goods decreased in line with the decrease in computer sales. Computer sales derive little to no margin (a commission is paid on the sales) and either an increase or decrease in sales has a direct, equal impact on cost of sales. Total operating expenses decreased by 12% over the same period last year. Operating expenses have decreased in large part due to the impact to the Bookstore’s investments of the Lehman Brothers loss incurred last year. Many other line item direct expenses are actually lower this year than the prior year due to a focus on store and operating supply expense control as well as working to control freight expenses. Interest and other income are down because of lower interest rates this year as well as the lower commission payments from Apple and Dell due to declining sales in these categories.

**Cafeterias**

Pacific Dining, under the leadership of Rick McMahon, Octavio Amezcua and Sonia McMahon, operates the food service at the three District Colleges after being awarded the contract in June 2007. College of San Mateo has both a mobile kitchen procured 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.

Second quarter comparisons are noted below:

	<b>2009-10</b>	<b>2008-09</b>	<b>\$ Change</b>	<b>%</b>
Food Service Income	\$57,319	\$54,783	\$2,537	5%
Vending Income	33,977	40,746	(6,769)	-17%
Interest Income	1,042	4,813	(3,771)	-78%
Other Income	584	500	84	17%
Expenditures	103,787	106,764	(2,978)	-3%
Net Change in Fund Balance	(\$10,864)	(\$5,923)	(\$4,942)	-83%

Compared to the first quarter 2008-09, food service income has increased 5%. This is due in large part to our enrollment increase at all three campuses and an increased attention to menu selections. The increase is also significant due to the fact that the catering business that represented a large piece of last year’s sales volume has dried up due to the State budget impact on the District and Colleges’ ability to offer catering at numerous events.

Vending income has decreased by 17% (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, most easily accessible areas on campus. Unfortunately, with ongoing major construction at all three campuses, we have suffered a loss of vending machine revenue across the District. Vending income 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 Café 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 at 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 66-70) 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/State Preschool Child Development agreement from the California Department of Education. Cañada College has temporarily transferred its portion of the General Center/State Preschool agreement to the City of Pacifica.

## Trust Fund (Student Aid)

Awards for Fall 2009 are reflected in this report and total of \$6,673,899, an increase of \$2,709,959 over the same period last year. The increase is due to the increase of the maximum Federal Pell award from \$4,731 to \$5,350 and a substantial increase in the number of students applying and receiving financial aid District wide. Additional Fall 2009 awards, along with those for Spring 2010, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 72-76.

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

Effective July 1, 2009, the District started charging itself an amount to cover the future medical benefit costs for current employees. These charges appear as part of the benefit expenses in all funds, and will be transferred to this fund.

The fund is projected to have a balance of \$30 million at the end of the current fiscal year ending June 30, 2010.

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 78.

## GASB 45

New Governmental Accounting Standards Board (GASB) standards have required public entities to disclose the existence and/or cost of retiree health benefits. The District selected consultants to assist in developing a plan, establishing a retirement board of authority and creating and managing an irrevocable trust for these benefits. Establishing an irrevocable trust allows the District to invest the funds in more long-term and more lucrative investments and also to allow the retirement reserve to actually reduce the District's liability for post-retirement

benefits. Establishing the trust and the agreements does not obligate the District to place funds in the trust, and funds may be disbursed from the trust for any current retiree benefit expense. This tends to lessen the negative aspects of the trust and continues to allow the District cash management flexibility.

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.

In the past few years, this Fund has been generated by transfers made from the Unrestricted General Fund. Effective July 1, 2009, these transfers will come from all funds and will be charged as part of the benefit expense in those funds. This reserve is small compared to the total liability already incurred, so current retiree benefits continue to be paid from the General Fund on a "pay as you go" basis. The goal is to eventually have enough funds in this reserve to pay the ongoing costs of retiree benefits.

### **Post-Retirement Benefit Actuarial Study**

During the last actuarial study in May 2009, the retirement fund liability was estimated at close to \$137 million. A study will be performed every two years. This study determines 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 Board of Trustees approved the establishment of a Retirement Board of Authority (RBOA) and a Post-Retirement Trust Fund at its meeting on July 22, 2009. Any funds placed in the trust can be used only for retiree medical benefits, either current premiums or for premiums at some time in the future. Because this is the beginning of the process and the RBOA is still new, and taking into account the cash needs of the District, an initial transfer of \$5 million from the Retirement Reserve Fund was made into the trust.

### **Associated Students**

Due to the recent conversion to QuickBooks 2009 for the Associated Students bookkeeping system, there has been some delay in producing reports for inclusion in this report. The financial statements normally presented as part of the mid-year report will be taken to the Board as a separate item in the next few weeks.

### **District Housing**

The College District is building a second housing project (Cañada Vista) for faculty and staff on Parking Lot 3 at Cañada College. The project was fully entitled by the City of Redwood City, Town of Woodside and the Local Agency Formation Commission; construction began in April, 2009 and completion is expected in early summer 2010.

Cañada Vista will have 60 units: 22 one bedroom or one bedroom with den; 30 two bedrooms; and 8 three bedroom units. Fifty-seven units will have private, individual garages and a washer/dryer. Interior amenities include 9 foot ceilings, wood entryways, individual patios or decks; large windows and sliding glass doors.

As is the case with College Vista, rents are expected to be significantly below market rate. The District currently has a wait list of more than 90 faculty and staff members who are interested in renting these units. The College Vista Project, which has been open for more than four years, continues to be successful and we believe that it has

helped the District increase its retention of employees. Ten employees who lived at College Vista have moved out to purchase new homes.

## Payroll News

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.

For the past two years, 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 via WebSmart. 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.

Other cost-cutting measures include non printing of pay advices or check stubs for those who are signed up for direct deposit as these are available for viewing and printing online. Additionally, W-2's for calendar year 2009 were not mailed to faculty, staff and students who consented to and do not wish to receive hard copies.

## Technology News

The Information Technology Services (ITS) department is the central resource for technology-based services for SMCCCD Faculty, Staff, and Administrators. ITS provides computer, network, telephony and Internet services to the entire District that includes College of San Mateo, Skyline College, Cañada College and the District Office. ITS connects people to people, people to their work and studies, and to the information, training, and technical resources they need to achieve their goals. Service is its central focus and concern.



ITS' main priority during the last year has been preparations for a major upgrade of the District's Banner software system to SunGard's latest version 8. This major upgrade has taken many hours and planning as there have been numerous forms and reports to convert. The target date for implementation is the weekend of April 2<sup>nd</sup> through April 6<sup>th</sup>. As this week falls during spring break, there should be minimal impact to the College community. There will be no access to the Banner system at this time but all other services will be available.

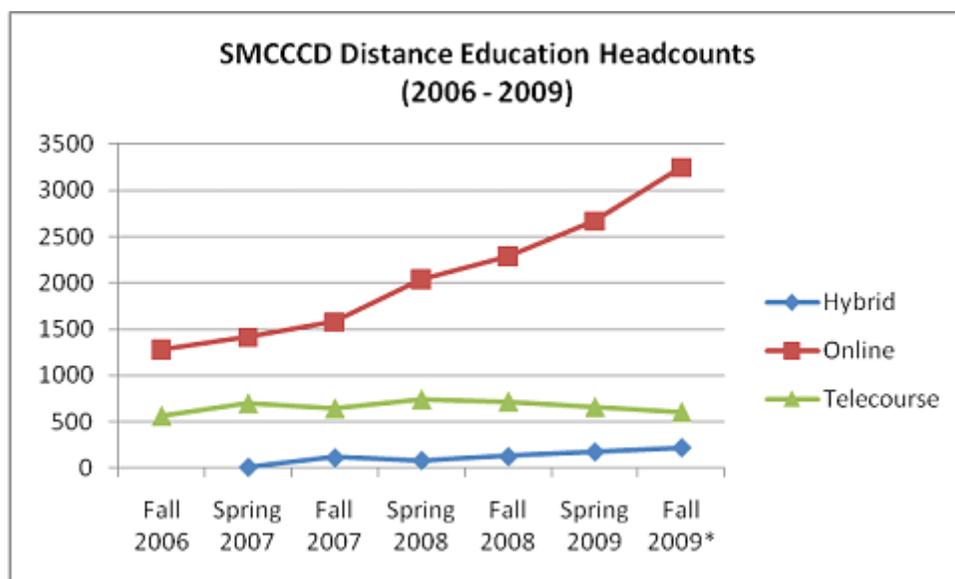
The District has had a text messaging system in place since Fall 2007. We have been very successful in receiving signups and have utilized the system on a couple of occasions to send out alerts on campus closures due to power failures and during the shooting incident at Skyline. Although the system did send out the messages, some people did not receive the messages in a timely manner.

In September 2009, ITS announced a new system in place to send out emergency text message alerts. The new system has the ability to send thousands of messages in a very short time. The service is called AlertU and has been installed at a number of other colleges and universities for some time. Cell phone numbers for staff who previously enrolled in our old system were moved to AlertU. Students who are enrolled in a course in the Fall 2009 term were also moved to AlertU. Faculty, staff and students are encouraged to sign up by clicking on the link— <http://www.smccd.edu/alertu/>

### Distance Education

The California Community College System Strategic Plan and our own research conducted for developing the SMCCCD Distance Education Strategic Plan demonstrate a clear need for expanding our access to a population that is increasingly mobile, technically savvy and desirous of alternative access to learning. One of the best ways to satisfy student demand is to expand our existing technology-assisted learning. The SMCCCD Distance Education Advisory Committee (DEAC) plays a key role in confronting issues faced by the District: curriculum offerings, faculty development, resource support, and student access to technology. For more information, please visit: <http://www.smccd.edu/edservplan/deac/>

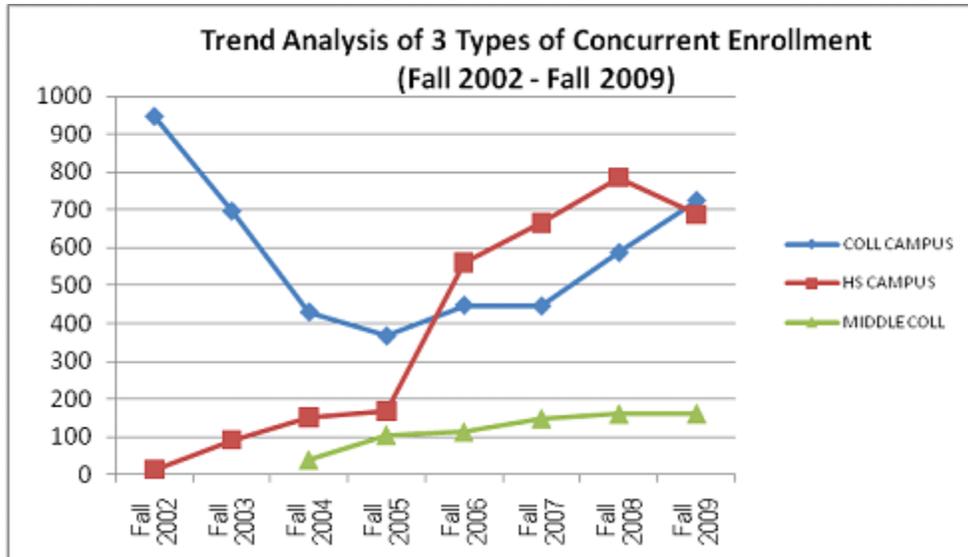
The District wide effort to expand and promote distance education has contributed to growth in online enrollments. The District has invested in professional development to train faculty on the use of the system and online pedagogical best practices. The Colleges have continued with the increase of new online courses.



The Colleges’ ongoing efforts to respond to the SMCCCD Distance Education Strategic Plan have resulted in dramatic growth in online distance education. As of Fall 2009, the online student headcounts, by far the largest distance education population, increased by 42% (from a total of 3,138 student headcounts in Fall 2008 when the District Distance Education Strategic Plan went into effect to 4,080 in Fall 2009), more than reaching the annual goal of 20% per year established in the Distance Education Plan. Hybrid course student headcounts increased by 74% during the same time. However, for telecourses, student headcounts decreased by 15%.

### Concurrent Enrollment

Prior to the severe budget cuts, the District and the three Colleges had enhanced their efforts and initiated new strategies to further strengthen partnerships with high school districts, to increase parent awareness, to streamline processes, and to adapt to new challenges. The District was also investigating potential partnerships with external providers that can assist us in delivering online curriculum to concurrently enrolled students.



In addition to the challenges brought on by the budget shortfall, the Colleges are faced with a large number of students turned away by the CSU and UC systems. Further, concurrent enrollment is also subject to the restrictions of specific State laws that involve many partners: high school districts, students’ parents, and neighboring college districts which traditionally compete for high school students with us. While progress is being made, negative impacts of budget shortfalls are beginning to show in student headcounts. Compared to Fall 2008, concurrent enrollment students grew by only 3.3% District wide (from 1,531 in Fall 2008 to 1,573 to Fall 2009). The number of concurrent enrollment students enrolled on high school campuses dropped precipitously, and there has been little change in Middle College population.



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Budget Tables**

**Page 25 – SMCCCD Funds Chart**

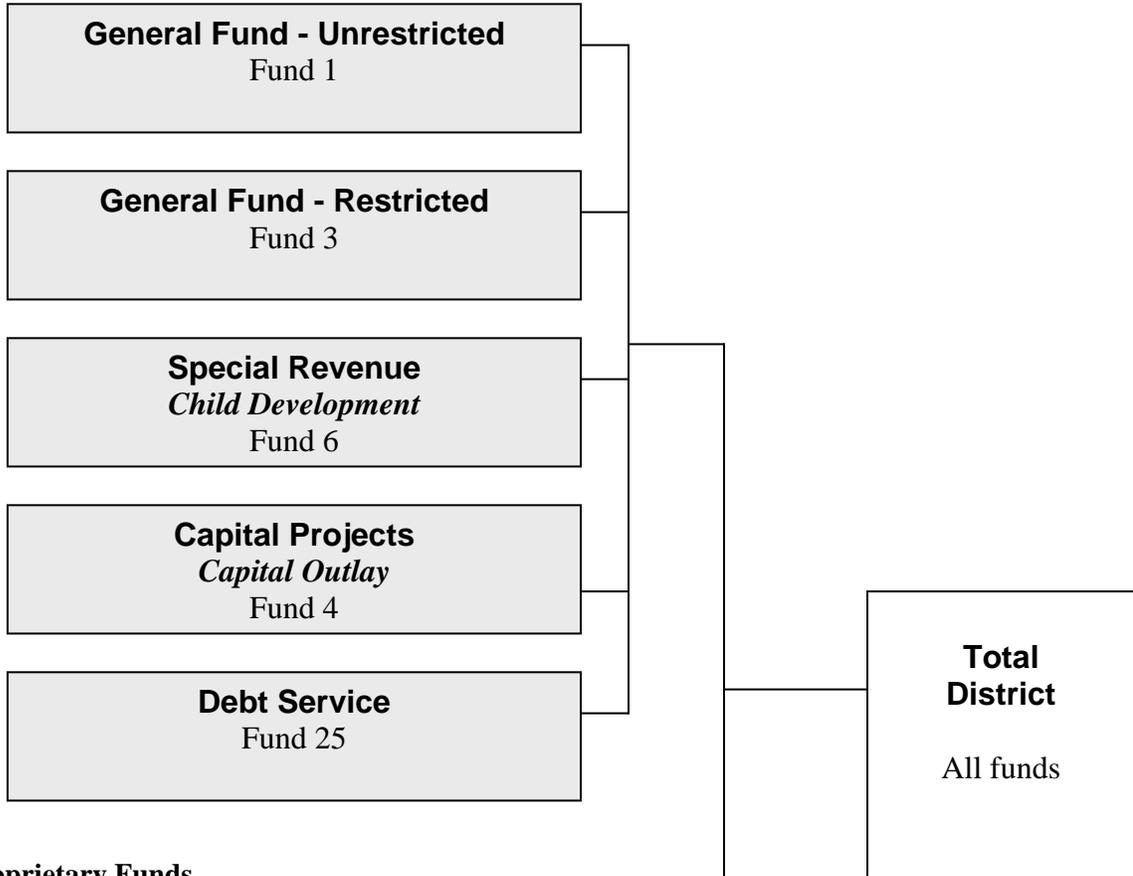
**Page 26 – 2009-10 Adoption Budget**

**Page 28 – 2009-10 Mid-Year Actuals**

*This page intentionally left blank*

# San Mateo County Community College District Funds

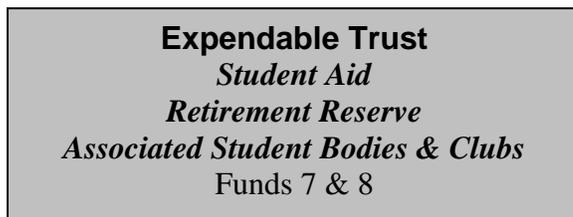
## Governmental Funds



## Proprietary Funds



## Fiduciary Funds



**San Mateo County Community College District  
2009-2010  
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	5,715,546	35,680	0	0
2	State Revenue	42,490,877	9,138,547	452,100	635,893	0
3	Local Revenue	65,983,300	11,960,794	227,928	10,429,220	24,871,700
4	<b>Total Revenue</b>	<b>108,474,177</b>	<b>26,814,886</b>	<b>715,708</b>	<b>11,065,113</b>	<b>24,871,700</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	49,331,546	3,960,466	180,443	141,000	0
7	Classified Salaries	24,227,151	8,035,180	538,472	2,771,154	0
8	Employee Benefits	26,686,145	3,593,046	354,239	1,073,258	0
9	Materials & Supplies	4,345,709	4,142,406	72,100	6,194,710	0
10	Operating Expenses	15,810,837	6,859,611	3,437	16,756,773	0
11	Capital Outlay	104,720	1,032,312	1,680	149,820,309	0
12	<b>Total Expenses</b>	<b>120,506,108</b>	<b>27,623,020</b>	<b>1,150,371</b>	<b>176,757,204</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	0	1,388,038	437,971	0	0
14	Other Sources	0	0	0	0	0
15	Transfers out	(1,841,484)	0	0	0	0
16	Contingency	5,407,030	0	0	0	0
17	Other Out Go	0	(781,989)	0	0	(25,148,544)
18	<b>Total Transfers/Other</b>	<b>3,565,546</b>	<b>606,049</b>	<b>437,971</b>	<b>0</b>	<b>(25,148,544)</b>

**Fund Balance**

19	Net Change in Fund Balance	(8,466,384)	(202,085)	3,308	(165,692,091)	(276,844)
20	Beginning Balance, 7/1/09	14,530,400	4,207,125	166,888	346,931,551	26,772,227
21	Balance	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/10</b>	<b>6,064,016</b>	<b>4,005,040</b>	<b>170,196</b>	<b>181,239,459</b>	<b>26,495,383</b>

**San Mateo County Community College District  
2009-2010  
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	9,678,444	0	15,429,670	1	
0	0	0	495,000	0	53,212,417	2	
9,225,000	210,000	2,028,000	0	257,817	125,193,759	3	
<b>9,225,000</b>	<b>210,000</b>	<b>2,028,000</b>	<b>10,173,444</b>	<b>257,817</b>	<b>193,835,845</b>	4	
6,300,000	0	0	0	0	6,300,000	5	
0		0	0	0	53,613,455	6	
1,500,000	21,000	0	0	0	37,092,956	7	
410,000	4,600	27,395	0	0	32,148,684	8	
0	65,000	12,346	0	0	14,832,271	9	
747,700	96,400	10,000	0	79,390	40,364,147	10	
0	0	1,041,000	0	0	152,000,021	11	
<b>8,957,700</b>	<b>187,000</b>	<b>1,090,742</b>	<b>0</b>	<b>79,390</b>	<b>336,351,534</b>	12	
0	0	178,000	0	2,497,823	4,501,832	13	
0	0	1,850,000	0	0	1,850,000	14	
0	0	0	0	0	(1,841,484)	15	
0	0	0	0	0	5,407,030	16	
0	0	0	(10,173,444)	0	(36,103,977)	17	
<b>0</b>	<b>0</b>	<b>2,028,000</b>	<b>(10,173,444)</b>	<b>2,497,823</b>	<b>(26,186,598)</b>	18	
267,300	23,000	2,965,258	0	2,676,250	(168,702,288)	19	
6,471,738	398,444	8,267,836	235,313	34,564,967	442,546,488	20	
0	0	0	0	0	0	21	
<b>6,739,038</b>	<b>421,444</b>	<b>11,233,094</b>	<b>235,313</b>	<b>37,241,217</b>	<b>273,844,200</b>	22	

**San Mateo County Community College District  
2009-2010**

**Second Quarter Actuals - All Funds**



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

**Revenue**

1	Federal Revenue	507,922	1,947,554	11,637	0	0
2	State Revenue	25,135,883	3,161,749	243,475	196,845	25,442
3	Local Revenue	57,253,864	4,632,216	96,209	988,692	13,843,406
4	<b>Total Revenue</b>	<b>82,897,668</b>	<b>9,741,519</b>	<b>351,321</b>	<b>1,185,537</b>	<b>13,868,847</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	24,524,622	1,983,859	85,670	71,040	0
7	Classified Salaries	11,121,711	3,779,251	260,842	1,630,009	0
8	Employee Benefits	12,674,458	1,643,386	163,392	534,936	0
9	Materials & Supplies	713,108	550,866	21,184	1,900,916	0
10	Operating Expenses	3,971,265	1,402,559	25	5,658,909	0
11	Capital Outlay	27,548	97,690	0	67,207,364	0
12	<b>Total Expenses</b>	<b>53,032,712</b>	<b>9,457,611</b>	<b>531,112</b>	<b>77,003,174</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	\$0	10,195	198,283	230,000	0
14	Other Sources	0	0	0	716	0
15	Transfers out	(198,283)	(152,418)	0	0	0
16	Contingency	0	0	0	0	0
17	Other Out Go	(9,537)	(234,077)	0	0	(17,452,351)
18	<b>Total Transfers/Other</b>	<b>(207,819)</b>	<b>(376,300)</b>	<b>198,283</b>	<b>230,716</b>	<b>(17,452,351)</b>

**Fund Balance**

19	Net Change in Fund Balance	29,657,137	(92,392)	18,492	(75,586,921)	(3,583,504)
20	Beginning Balance, July 1	14,530,400	4,207,125	166,888	213,940,712	18,441,349
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 12/31/09</b>	<b>44,187,537</b>	<b>4,114,733</b>	<b>185,380</b>	<b>138,353,791</b>	<b>14,857,845</b>

**San Mateo County Community College District  
2009-10  
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	5,937,607	0	8,404,720		
0	0	0	221,118	0	28,984,511	2	
4,096,883	92,923	0	313,662	54,719	81,372,573	3	
<b>4,096,883</b>	<b>92,923</b>	<b>0</b>	<b>6,472,387</b>	<b>54,719</b>	<b>118,761,805</b>	4	
2,669,364	0	0	0	0	2,669,364	5	
0	0	0	0	0	26,665,191	6	
684,318	10,638	58,071	0	0	17,544,839	7	
208,880	2,657	28,896	0	0	15,256,604	8	
0	0	0	0	0	3,186,074	9	
433,447	90,492	314,108	0	26,777	11,897,582	10	
0	0	0	0	0	67,332,602	11	
<b>3,996,009</b>	<b>103,787</b>	<b>401,075</b>	<b>0</b>	<b>26,777</b>	<b>144,552,257</b>	12	
0	0	0	152,418	0	590,895	13	
0	0	904,952	0	0	905,668	14	
0	0	0	0	0	(350,700)	15	
0	0	0	0	0	0	16	
0	0	0	(6,673,899)	(5,000,000)	(29,369,864)	17	
<b>0</b>	<b>0</b>	<b>904,952</b>	<b>(6,521,481)</b>	<b>(5,000,000)</b>	<b>(28,224,001)</b>	18	
100,874	(10,864)	503,877	(49,094)	(4,972,058)	(54,014,453)	19	
6,471,738	398,444	6,286,697	235,313	34,564,967	299,243,633	20	
0	0	0	0	0	0	21	
<b>6,572,612</b>	<b>387,580</b>	<b>6,790,574</b>	<b>186,219</b>	<b>29,592,909</b>	<b>245,229,180</b>	22	

*This page intentionally left blank*



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**  
**2009-2010 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Cañada College***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actuals To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,276,207	1,203,012	1,500,864	1,648,937	2,049,780	1,785,848	87%	3
<b>4 Total Revenue</b>	<b>\$1,276,207</b>	<b>\$1,203,012</b>	<b>\$1,500,864</b>	<b>\$1,648,937</b>	<b>\$2,049,780</b>	<b>\$1,785,848</b>	<b>87%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$4,309,996	\$4,971,006	\$5,036,482	\$9,096,724	\$9,605,248	\$5,104,375	53%	5
6 Classified Salaries	1,489,629	1,588,036	1,644,606	3,088,815	3,139,801	1,722,255	55%	6
7 Employee Benefits	1,261,186	1,417,622	1,482,444	3,327,632	3,324,720	1,672,566	50%	7
8 Materials & Supplies	100,603	106,384	55,670	372,319	372,456	50,382	14%	8
9 Operating Expenses	238,420	255,551	276,635	649,459	833,463	218,914	26%	9
10 Capital Outlay	0	20,335	0	5,000	14,000	1,549	11%	10
<b>11 Total Expenses</b>	<b>\$7,399,834</b>	<b>\$8,358,934</b>	<b>\$8,495,837</b>	<b>\$16,539,948</b>	<b>\$17,289,687</b>	<b>\$8,770,041</b>	<b>51%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(8,326)	(8,326)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	(8,925)	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$8,326)</b>	<b>(\$8,326)</b>	<b>(\$8,925)</b>	<b>107%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$6,123,627)	(\$7,155,922)	(\$6,994,973)	(\$14,899,338)	(\$15,248,233)	(\$6,993,118)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$6,123,627)</b>	<b>(\$7,155,922)</b>	<b>(\$6,994,973)</b>	<b>(\$14,899,338)</b>	<b>(\$15,248,233)</b>	<b>(\$6,993,118)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - College of San Mateo***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$24	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,416,342	3,062,043	3,184,256	3,603,333	4,053,333	3,944,230	97%	3
<b>4 Total Revenue</b>	<b>\$3,416,366</b>	<b>\$3,062,043</b>	<b>\$3,184,256</b>	<b>\$3,603,333</b>	<b>\$4,053,333</b>	<b>\$3,944,230</b>	<b>97%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$10,333,687	\$10,892,931	\$10,851,704	\$20,100,229	\$20,243,447	\$10,399,524	51%	5
6 Classified Salaries	2,856,946	2,996,085	3,100,637	5,988,521	\$6,152,492	2,995,603	49%	6
7 Employee Benefits	2,839,374	3,008,932	3,150,515	6,924,772	\$6,951,123	3,302,349	48%	7
8 Materials & Supplies	167,995	190,635	182,415	413,046	\$422,025	87,016	21%	8
9 Operating Expenses	425,921	632,186	568,722	(335,301)	\$1,618,148	312,577	19%	9
10 Capital Outlay	11,426	0	0	0	\$0	0	0%	10
<b>11 Total Expenses</b>	<b>\$16,635,349</b>	<b>\$17,720,769</b>	<b>\$17,853,993</b>	<b>\$33,091,267</b>	<b>\$35,387,235</b>	<b>\$17,097,069</b>	<b>48%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	4,302	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(84,796)	(84,796)	(35,971)	42%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$4,302</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$84,796)</b>	<b>(\$84,796)</b>	<b>(\$35,971)</b>	<b>42%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$13,214,681)	(\$14,658,726)	(\$14,669,737)	(\$29,572,730)	(\$31,418,698)	(\$13,188,811)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$13,214,681)</b>	<b>(\$14,658,726)</b>	<b>(\$14,669,737)</b>	<b>(\$29,572,730)</b>	<b>(\$31,418,698)</b>	<b>(\$13,188,811)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Unrestricted General Fund (Fund 1) - Skyline College**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	2,499,473	2,324,999	2,537,156	2,758,570	3,508,570	3,158,159	90%	3
<b>4 Total Revenue</b>	<b>\$2,499,473</b>	<b>\$2,324,999</b>	<b>\$2,537,156</b>	<b>\$2,758,570</b>	<b>\$3,508,570</b>	<b>\$3,158,159</b>	<b>90%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$7,351,605	\$7,959,620	\$8,606,647	\$15,646,715	\$16,863,793	\$8,805,600	52%	5
6 Classified Salaries	2,204,116	2,267,351	2,275,338	4,366,076	4,466,002	2,242,856	50%	6
7 Employee Benefits	2,027,078	2,151,004	2,307,425	5,065,400	5,086,234	2,445,904	48%	7
8 Materials & Supplies	199,172	231,772	255,504	546,540	535,461	177,166	33%	8
9 Operating Expenses	438,279	377,174	443,177	888,735	1,065,393	307,676	29%	9
10 Capital Outlay	32,914	16,468	7,167	45,194	41,594	4,575	11%	10
<b>11 Total Expenses</b>	<b>\$12,253,164</b>	<b>\$13,003,389</b>	<b>\$13,895,258</b>	<b>\$26,558,659</b>	<b>\$28,058,477</b>	<b>\$13,983,778</b>	<b>50%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	0	\$0	0%	12
13 Other Sources	927	0	0	0	\$11,400	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	(611)	0%	16
<b>17 Total Transfers/Other</b>	<b>\$927</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,400</b>	<b>(\$611)</b>	<b>-5%</b>	<b>17</b>
<b>Fund Balance</b>								
Net Change in								
18 Fund Balance	(\$9,752,764)	(\$10,678,390)	(\$11,358,102)	(\$23,800,089)	(\$24,538,507)	(\$10,826,230)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>Net Fund Balance,</b>								
<b>21 Dec. 31</b>	<b>(\$9,752,764)</b>	<b>(\$10,678,390)</b>	<b>(\$11,358,102)</b>	<b>(\$23,800,089)</b>	<b>(\$24,538,507)</b>	<b>(\$10,826,230)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - District Office***

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	2,524	0	0	0	0	0%	2
3 Local Revenue	(357,419)	(5,353)	(3,514)	0	1,953	8,589	440%	3
<b>4 Total Revenue</b>	<b>(\$357,419)</b>	<b>(\$2,829)</b>	<b>(\$3,514)</b>	<b>\$0</b>	<b>\$1,953</b>	<b>\$8,589</b>	<b>440%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$124,765	\$146,914	\$273,729	\$475,220	\$475,220	\$267,210	56%	5
6 Classified Salaries	4,033,189	4,734,921	5,008,117	9,296,499	9,357,654	4,368,975	47%	6
7 Employee Benefits	1,364,051	1,675,252	1,583,773	3,939,744	3,951,797	1,852,488	47%	7
8 Materials & Supplies	550,509	620,723	481,522	623,079	2,117,483	369,625	17%	8
9 Operating Expenses	348,047	502,915	527,493	2,871,407	2,848,845	565,216	20%	9
10 Capital Outlay	59,790	5,896	22,714	37,880	40,195	5,554	14%	10
<b>11 Total Expenses</b>	<b>\$6,480,351</b>	<b>\$7,686,621</b>	<b>\$7,897,348</b>	<b>\$17,243,829</b>	<b>\$18,791,195</b>	<b>\$7,429,068</b>	<b>40%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	(5,000)	0	(5,000)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(6,341)	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$6,341)</b>	<b>\$0</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$6,844,111)	(\$7,689,450)	(\$7,905,862)	(\$17,243,829)	(\$18,794,243)	(\$7,420,479)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$6,844,111)</b>	<b>(\$7,689,450)</b>	<b>(\$7,905,862)</b>	<b>(\$17,243,829)</b>	<b>(\$18,794,243)</b>	<b>(\$7,420,479)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$507,922	\$507,922	100%	1
2 State Revenue	19,233,394	17,756,721	13,360,720	42,490,877	40,890,877	25,135,883	61%	2
3 Local Revenue	24,292,910	23,050,783	9,830,561	57,972,460	57,970,603	48,357,037	83%	3
<b>4 Total Revenue</b>	<b>\$43,526,304</b>	<b>\$40,807,504</b>	<b>\$23,191,281</b>	<b>\$100,463,337</b>	<b>\$99,369,402</b>	<b>\$74,000,841</b>	<b>74%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$68,412	\$12,254	\$6,329	\$4,012,658	\$3,732,049	(\$52,087)	-1%	5
6 Classified Salaries	248,911	128,069	65,860	1,487,241	69,008	(207,978)	-301%	6
7 Employee Benefits	3,101,631	3,455,902	3,512,081	7,428,598	7,371,906	3,401,150	46%	7
8 Materials & Supplies	26,332	56,873	29,532	2,390,726	1,850,958	28,920	2%	8
9 Operating Expenses	2,368,955	2,707,842	2,880,426	11,736,537	9,340,054	2,566,882	27%	9
10 Capital Outlay	26,721	8,258	62,463	16,646	30,170	15,869	53%	10
<b>11 Total Expenses</b>	<b>\$5,840,962</b>	<b>\$6,369,198</b>	<b>\$6,556,691</b>	<b>\$27,072,405</b>	<b>\$22,394,145</b>	<b>\$5,752,756</b>	<b>26%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$45,000	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	6,324	4,149	1,097	0	0	0	0%	13
14 Transfers out	(1,940,967)	(1,500,000)	(154,840)	(1,748,362)	(1,753,362)	(162,311)	9%	14
15 Contingency	0	0	0	5,407,030	5,407,030	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,889,643)</b>	<b>(\$1,495,851)</b>	<b>(\$153,743)</b>	<b>\$3,658,668</b>	<b>\$3,653,668</b>	<b>(\$162,311)</b>	<b>-4%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$35,795,699	\$32,942,455	\$16,480,847	\$77,049,600	\$80,628,925	\$68,085,774		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$35,795,699</b>	<b>\$32,942,455</b>	<b>\$16,480,847</b>	<b>\$77,049,600</b>	<b>\$80,628,925</b>	<b>\$68,085,774</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Total District***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$24	\$0	\$0	\$0	\$507,922	\$507,922	100%	1
2 State Revenue	19,233,394	17,759,245	13,360,720	42,490,877	40,890,877	25,135,883	61%	2
3 Local Revenue	31,127,513	29,635,484	17,049,323	65,983,300	67,586,192	57,253,864	85%	3
<b>4 Total Revenue</b>	<b>\$50,360,931</b>	<b>\$47,394,729</b>	<b>\$30,410,043</b>	<b>\$108,474,177</b>	<b>\$108,984,991</b>	<b>\$82,897,668</b>	<b>76%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$22,188,465	\$23,982,725	\$24,774,891	\$49,331,546	\$50,919,757	\$24,524,622	48%	5
6 Classified Salaries	10,832,791	11,714,462	12,094,558	\$24,227,151	\$23,184,958	11,121,711	48%	6
7 Employee Benefits	10,593,320	11,708,712	12,036,238	\$26,686,145	\$26,685,780	12,674,458	47%	7
8 Materials & Supplies	1,044,611	1,206,387	1,004,643	\$4,345,709	\$5,298,382	713,108	13%	8
9 Operating Expenses	3,819,622	4,475,668	4,696,453	\$15,810,837	\$15,705,904	3,971,265	25%	9
10 Capital Outlay	130,851	50,957	92,344	\$104,720	\$125,959	27,548	22%	10
<b>11 Total Expenses</b>	<b>\$48,609,660</b>	<b>\$53,138,911</b>	<b>\$54,699,127</b>	<b>\$120,506,107</b>	<b>\$121,920,740</b>	<b>\$53,032,712</b>	<b>43%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$45,000	\$0	\$0	\$0	(\$11,400)	\$0	0%	12
13 Other Sources	11,553	4,149	1,097	0	0	0	0%	13
14 Transfers out	(1,940,967)	(1,500,000)	(159,840)	(1,841,484)	(1,852,083)	(198,283)	11%	14
15 Contingency	0	0	0	5,407,030	5,407,030	0	0%	15
16 Other Out Go	(6,341)	0	0	0	0	(9,537)	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,890,755)</b>	<b>(\$1,495,851)</b>	<b>(\$158,743)</b>	<b>\$3,565,546</b>	<b>\$3,549,147</b>	<b>(\$207,819)</b>	<b>-6%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$139,484)	(\$7,240,033)	(\$24,447,827)	(\$8,466,384)	(\$9,386,603)	\$29,657,137		18
19 Beginning Balance, July 1	9,879,705	10,571,652	10,312,552	14,530,400	14,530,400	14,530,400		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$9,740,221</b>	<b>\$3,331,619</b>	<b>(\$14,135,275)</b>	<b>\$6,064,016</b>	<b>\$5,143,797</b>	<b>\$44,187,537</b>		<b>21</b>

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

*This page intentionally left blank*



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  
2009-2010 Mid-Year Budget**

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



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	(233,620)	2,028,000	178,000	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$233,620)</b>	<b>\$2,028,000</b>	<b>\$178,000</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$10,602	\$0	0	0	\$0	0%	5
6 Classified Salaries	19,407	46,014	39,234	\$27,395	\$26,597	58,071	218%	6
7 Employee Benefits	5,898	7,989	12,183	12,346	12,346	28,896	234%	7
8 Materials & Supplies	0	0	0	10,000	10,000	0	0%	8
9 Operating Expenses	301,222	150,208	176,670	1,041,000	1,041,000	314,108	30%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$326,527</b>	<b>\$214,813</b>	<b>\$228,087</b>	<b>\$1,090,741</b>	<b>\$1,089,944</b>	<b>\$401,075</b>	<b>37%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$178,000	\$0	\$0	0%	12
13 Other Sources	1,208,371	980,278	1,029,163	1,850,000	1,850,000	904,952	49%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$1,208,371</b>	<b>\$980,278</b>	<b>\$1,029,163</b>	<b>\$2,028,000</b>	<b>\$1,850,000</b>	<b>\$904,952</b>	<b>49%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$881,844	\$765,465	\$567,456	\$2,965,259	\$938,056	\$503,877		18
19 Beginning Balance, July 1	3,321,927	528,892	6,445,054	8,267,836	6,286,697	6,286,697		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$4,203,771</b>	<b>\$1,294,357</b>	<b>\$7,012,510</b>	<b>\$11,233,095</b>	<b>\$7,224,754</b>	<b>\$6,790,574</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Budget**  
***Internal Service - Debt Service Fund (Fund 25) - Total District***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	24,161	11,134,062		154,200	25,442	16%	2
3 Local Revenue	25,304,699	12,412,632	547,411	24,871,700	24,717,500	13,843,406	56%	3
<b>4 Total Revenue</b>	<b>\$25,304,699</b>	<b>\$12,436,793</b>	<b>\$11,681,473</b>	<b>\$24,871,700</b>	<b>\$24,871,700</b>	<b>\$13,868,847</b>	<b>56%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	400	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	0	\$0	\$0	\$0	\$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	(5,101,657)	(19,105,684)	(24,251,784)	(25,148,544)	(25,148,544)	(17,452,351)	69%	16
<b>17 Total Transfers/Other</b>	<b>(\$5,101,657)</b>	<b>(\$19,105,684)</b>	<b>(\$24,251,784)</b>	<b>(\$25,148,544)</b>	<b>(\$25,148,544)</b>	<b>(\$17,452,351)</b>	<b>69%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$20,202,642	(\$6,668,891)	(\$12,570,311)	(\$276,844)	(\$276,844)	(\$3,583,504)		18
19 Beginning Balance, July 1	5,669,094	10,019,899	26,772,227	18,441,349	18,441,349	18,441,349		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$25,871,736</b>	<b>\$3,351,008</b>	<b>\$14,201,916</b>	<b>\$18,164,505</b>	<b>\$18,164,505</b>	<b>\$14,857,845</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

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

**San Mateo County Community College District**

**2009-10 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS**

**July 1, 2009 - December 31, 2009**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO/Student Support Services	Federal			23,372		23,372
30028	TRIO/Student Support Services	Federal		23,372			23,372
30038	Child Dev Consortium - Yosemite CCD	Federal		12,500	10,000		22,500
30080	College Cost Reduction and Access	Federal		62,316			62,316
30086	NSF S-STEM (M-SETS) Scholarships	Federal		545,890			545,890
30087	USDOE-CDDS-WestEd-CCPPP	Federal			9,750		9,750
30088	WIA - Allied Health Prog Phase 2	Federal		62,121			62,121
31002	Disabled Students Prog & Services	State	(82,276)	(30,542)	(66,770)		(179,588)
31003	Extended Opportunity Prog & Services	State	(51,279)	(41,025)	(44,984)		(137,288)
31004	EOP&S/Coop Agencies Resources for Ed	State	(2,383)	(2,722)	(4,173)		(9,278)
31009	Matriculation	State	61,924	42,439	51,310		155,673
31031	CalWORKs	State	25,515	25,515	25,515		76,545
31032	Middle College High School	State	6,623	6,623			13,246
31033	Temp Assistance to Needy Families	State	(2,375)	(2,375)	(2,375)		(7,125)
31035	Ctr for Int'l Trade - CO Econ Dev	State			41,129		41,129
31055	MESA CCCP/FSS	State		(27)	(27)		(54)
31065	Canada/RCSD CBET Prog	State		78,243			78,243
31069	Lottery - Prop 20 - Instructional Materials	State	131,818	68,117	116,113	(576,742)	(260,694)
31080	Canada/SUHSD CBET Prog	State		49,264			49,264
31103	IDRC Surgical Technology	State			29,227		29,227
31109	Basic Skills 09-10 Appropriation	State	(10,000)	(13,899)	(24,244)		(48,143)
32061	CPB - Digital Radio Conversion	Local	37,000				37,000
32077	Wal-Mart Foundation - Wellness Program	Local			1,000		1,000
32078	Silicon Valley Comm Fdtn - CBET Prog.	Local		114,316			114,316
35001	Miscellaneous Donations	Local	3,482		15,361	10,000	28,843
35014	Expand Your Horizons	Local			5,000		5,000
35020	Athletics - Women's Soccer	Local		1,364			1,364
35022	KCSM TV	Local	5,195				5,195
35045	Financial Aid Admin Cost Allowance - Pell	Local	935	380	770		2,085
35048	SMCCC Fdtn Donations	Local		10,000			10,000
36010	County of San Mateo WIB	Local			71,205		71,205
38179	SMC HSA Business Writing Academy	Local		(20,423)			(20,423)
<b>Total 2009-2010 Fund 3 Budget Revenue Adjustments</b>			<b>124,179</b>	<b>991,447</b>	<b>257,179</b>	<b>(566,742)</b>	<b>806,063</b>



**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Cañada College**

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$383,401	\$420,241	\$566,453	\$2,705,874	\$3,409,698	\$1,015,793	30%	1
2 State Revenue	994,022	1,140,872	1,233,438	1,961,114	2,143,100	802,192	37%	2
3 Local Revenue	483,922	510,527	552,757	1,145,402	1,251,038	701,764	56%	3
<b>4 Total Revenue</b>	<b>\$1,861,345</b>	<b>\$2,071,640</b>	<b>\$2,352,648</b>	<b>\$5,812,389</b>	<b>\$6,803,836</b>	<b>\$2,519,749</b>	<b>37%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$492,838	\$578,674	\$676,008	\$1,274,862	\$1,439,804	\$578,908	40%	5
6 Classified Salaries	557,048	646,586	689,321	1,437,391	1,547,775	632,982	41%	6
7 Employee Benefits	215,008	253,237	302,162	733,791	794,812	330,840	42%	7
8 Materials & Supplies	186,827	125,967	170,244	556,809	605,796	136,747	23%	8
9 Operating Expenses	117,668	134,981	156,021	748,731	822,795	223,396	27%	9
10 Capital Outlay	10,876	20,335	1,810	278,995	332,709	66,410	20%	10
<b>11 Total Expenses</b>	<b>\$1,580,266</b>	<b>\$1,759,780</b>	<b>\$1,995,566</b>	<b>\$5,030,578</b>	<b>\$5,543,691</b>	<b>\$1,969,282</b>	<b>36%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$8,326	8,326	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(36,164)	(8,892)	(8,749)	0	(68,806)	(68,806)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(137,593)	(190,884)	(173,940)	(492,040)	(901,568)	(125,362)	14%	16
<b>17 Total Transfers/Other</b>	<b>(\$173,756)</b>	<b>(\$199,776)</b>	<b>(\$182,689)</b>	<b>(\$483,714)</b>	<b>(\$962,048)</b>	<b>(\$194,168)</b>	<b>20%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$107,323	\$112,084	\$174,392	\$298,097	\$298,097	\$356,299		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$107,323</b>	<b>\$112,084</b>	<b>\$174,392</b>	<b>\$298,097</b>	<b>\$298,097</b>	<b>\$356,299</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Restricted General Fund (Fund 3) - College of San Mateo***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$409,837	\$285,042	\$178,366	\$492,948	\$490,573	\$192,109	39%	1
2 State Revenue	1,431,771	1,741,004	1,564,615	2,498,148	2,578,090	1,041,910	40%	2
3 Local Revenue	2,698,020	2,495,503	2,999,534	8,219,364	8,260,781	2,882,479	35%	3
<b>4 Total Revenue</b>	<b>\$4,539,628</b>	<b>\$4,521,550</b>	<b>\$4,742,515</b>	<b>\$11,210,460</b>	<b>\$11,329,444</b>	<b>\$4,116,497</b>	<b>36%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$558,446	\$709,366	\$708,945	\$1,172,437	\$1,399,190	\$591,641	42%	5
6 Classified Salaries	1,862,031	1,914,859	1,990,334	2,940,112	2,955,322	1,378,034	47%	6
7 Employee Benefits	637,100	692,920	732,704	1,249,888	1,273,439	542,840	43%	7
8 Materials & Supplies	484,551	482,670	434,921	1,489,710	1,539,057	252,258	16%	8
9 Operating Expenses	1,693,649	1,683,767	1,327,550	3,174,178	2,964,265	869,940	29%	9
10 Capital Outlay	222,514	61,676	2,902	346,948	320,948	31,113	10%	10
<b>11 Total Expenses</b>	<b>\$5,458,291</b>	<b>\$5,545,258</b>	<b>\$5,197,357</b>	<b>\$10,373,273</b>	<b>\$10,452,221</b>	<b>\$3,665,826</b>	<b>35%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$151,589	\$20,524	\$108	\$5,303	\$5,195	98%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(22,100)	(189,671)	(51,568)	0	(3,100)	(3,100)	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(83,402)	(92,991)	(106,804)	(142,429)	(132,560)	(75,616)	57%	16
<b>17 Total Transfers/Other</b>	<b>(\$105,502)</b>	<b>(\$131,073)</b>	<b>(\$137,848)</b>	<b>(\$142,321)</b>	<b>(\$130,357)</b>	<b>(\$73,521)</b>	<b>56%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$1,024,165)	(\$1,154,781)	(\$592,689)	\$694,865	\$746,866	\$377,150		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$1,024,165)</b>	<b>(\$1,154,781)</b>	<b>(\$592,689)</b>	<b>\$694,865</b>	<b>\$746,866</b>	<b>\$377,150</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Skyline College**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$577,968	\$453,960	\$463,787	\$2,508,907	\$2,620,859	\$739,653	28%	1
2 State Revenue	1,141,739	1,330,041	1,768,898	3,155,936	3,281,477	1,301,392	40%	2
3 Local Revenue	597,150	611,467	737,991	1,256,421	1,276,106	831,591	65%	3
<b>4 Total Revenue</b>	<b>\$2,316,857</b>	<b>\$2,395,468</b>	<b>\$2,970,676</b>	<b>\$6,921,264</b>	<b>\$7,178,443</b>	<b>\$2,872,635</b>	<b>40%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$642,843	\$718,617	\$797,907	\$1,513,167	\$1,645,943	\$813,310	49%	5
6 Classified Salaries	824,760	905,238	989,696	1,505,704	1,498,191	722,407	48%	6
7 Employee Benefits	346,709	381,285	443,823	811,324	873,724	385,870	44%	7
8 Materials & Supplies	89,932	69,190	95,277	495,006	617,797	94,680	15%	8
9 Operating Expenses	161,869	143,409	217,917	1,780,103	1,724,515	217,365	13%	9
10 Capital Outlay	9,563	1,374	44,103	115,560	107,123	166	0%	10
<b>11 Total Expenses</b>	<b>\$2,075,675</b>	<b>\$2,219,114</b>	<b>\$2,588,723</b>	<b>\$6,220,864</b>	<b>\$6,467,294</b>	<b>\$2,233,799</b>	<b>35%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(15,792)	(23,642)	(18,499)	0	(80,680)	(80,512)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(92,626)	(104,795)	(102,101)	(147,520)	(116,589)	(33,099)	28%	16
<b>17 Total Transfers/Other</b>	<b>(\$108,418)</b>	<b>(\$128,437)</b>	<b>(\$120,600)</b>	<b>(\$147,520)</b>	<b>(\$197,269)</b>	<b>(\$113,611)</b>	<b>58%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$132,764	\$47,917	\$261,353	\$552,880	\$513,880	\$525,225		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$132,764</b>	<b>\$47,917</b>	<b>\$261,353</b>	<b>\$552,880</b>	<b>\$513,880</b>	<b>\$525,225</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Restricted General Fund (Fund 3) - District Office***

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$5,674	\$0	\$0	\$7,817	\$7,817	\$0	0%	1
2 State Revenue	52,526	39,904	29,252	1,523,350	946,608	16,255	2%	2
3 Local Revenue	169,390	180,306	137,940	1,339,607	1,344,607	216,382	16%	3
4 <b>Total Revenue</b>	<b>\$227,591</b>	<b>\$220,210</b>	<b>\$167,192</b>	<b>\$2,870,774</b>	<b>\$2,299,032</b>	<b>\$232,637</b>	<b>10%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$12,555	\$12,997	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	234,863	303,816	256,786	2,151,973	2,151,973	1,045,828	49%	6
7 Employee Benefits	79,314	104,158	97,509	798,043	798,043	383,836	48%	7
8 Materials & Supplies	38,104	34,164	28,496	1,600,881	1,052,087	67,181	6%	8
9 Operating Expenses	124,378	74,143	74,741	1,156,599	1,141,352	91,858	8%	9
10 Capital Outlay	0	0	0	290,809	288,109	0	0%	10
11 <b>Total Expenses</b>	<b>\$489,215</b>	<b>\$529,279</b>	<b>\$457,532</b>	<b>\$5,998,305</b>	<b>\$5,431,563</b>	<b>\$1,588,703</b>	<b>29%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	9,898	13,535	18,233	\$1,379,604	\$1,384,604	5,000	0%	12
13 Other Sources	\$0	\$0	\$0	0	0	\$0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$9,898</b>	<b>\$13,535</b>	<b>\$18,233</b>	<b>\$1,379,604</b>	<b>\$1,384,604</b>	<b>\$5,000</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$251,726)	(\$295,534)	(\$272,108)	(\$1,747,927)	(\$1,747,927)	(\$1,351,066)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$251,726)</b>	<b>(\$295,534)</b>	<b>(\$272,108)</b>	<b>(\$1,747,927)</b>	<b>(\$1,747,927)</b>	<b>(\$1,351,066)</b>		21

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Total District**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$1,376,881	\$1,159,243	\$1,208,606	\$5,715,546	\$6,528,947	\$1,947,554	30%	1
2 State Revenue	3,620,058	4,251,821	4,596,203	9,138,547	8,949,275	3,161,749	35%	2
3 Local Revenue	3,948,482	3,797,803	4,428,222	11,960,794	12,132,533	4,632,216	38%	3
<b>4 Total Revenue</b>	<b>\$8,945,420</b>	<b>\$9,208,868</b>	<b>\$10,233,031</b>	<b>\$26,814,886</b>	<b>\$27,610,755</b>	<b>\$9,741,519</b>	<b>35%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$1,706,682	\$2,019,654	\$2,182,860	\$3,960,466	\$4,484,937	\$1,983,859	44%	5
6 Classified Salaries	3,478,702	3,770,499	3,926,137	8,035,180	8,153,261	3,779,251	46%	6
7 Employee Benefits	1,278,131	1,431,600	1,576,199	3,593,046	3,740,018	1,643,386	44%	7
8 Materials & Supplies	799,415	711,991	728,938	4,142,406	3,814,736	550,866	14%	8
9 Operating Expenses	2,097,564	2,036,300	1,776,230	6,859,611	6,652,927	1,402,559	21%	9
10 Capital Outlay	242,953	83,386	48,815	1,032,312	1,048,890	97,690	9%	10
<b>11 Total Expenses</b>	<b>\$9,603,446</b>	<b>\$10,053,430</b>	<b>\$10,239,179</b>	<b>\$27,623,020</b>	<b>\$27,894,769</b>	<b>\$9,457,611</b>	<b>34%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$9,898	\$165,124	\$38,757	\$1,388,038	\$1,398,233	\$10,195	1%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(74,056)	(222,205)	(78,817)	0	(152,586)	(152,418)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(313,621)	(388,671)	(382,844)	(781,989)	(1,150,717)	(234,077)	20%	16
<b>17 Total Transfers/Other</b>	<b>(\$377,779)</b>	<b>(\$445,752)</b>	<b>(\$422,904)</b>	<b>\$606,049</b>	<b>\$94,930</b>	<b>(\$376,300)</b>	<b>-396%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$1,035,805)	(\$1,290,314)	(\$429,052)	(\$202,085)	(\$189,083)	(\$92,392)		18
19 Beginning Balance, July 1	2,016,772	3,973,235	2,976,966	4,207,125	4,207,125	4,207,125		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$980,967</b>	<b>\$2,682,921</b>	<b>\$2,547,914</b>	<b>\$4,005,040</b>	<b>\$4,018,042</b>	<b>\$4,114,733</b>		<b>21</b>

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

*This page intentionally left blank*



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.*

**2009-10 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2009**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2009-10-09 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CAÑADA	CAN Facilities Maintenance Center	41316	122,248.04	122,248.04	106,915.68	3,828.32	11,504.04
CAÑADA	CAN HV System Component Replacement	43334	11,346.25	11,346.25	0.00	0.00	11,346.25
CAÑADA	Science Lab Upgrade	44329	15,737.20	15,737.20	0.00	0.00	15,737.20
CAÑADA	Arts Project	44343	7,459.46	7,459.46	0.00	0.00	7,459.46
CAÑADA	CAN Bldgs 16/18 Modernization	47302	623,351.45	623,351.45	41,808.39	31,245.00	550,298.06
CAÑADA	CAN Bldg 7 FMC	47303	365,371.92	365,371.92	116,412.54	138,840.27	110,119.11
CAÑADA	CAN Bldgs 5/6 Modernization	47304	10,222,841.52	10,222,841.52	148,883.37	1,242,314.94	8,831,643.21
CAÑADA	CAN Bldg 8 Admin Renovation	47306	898,049.63	898,049.63	32,569.25	39,543.51	825,936.87
CAÑADA	CAN Valve Replacement Project	47307	1.00	1.00	0.00	0.00	1.00
CAÑADA	CAN Concession Stand	47308	617.91	670.57	52.66	0.00	617.91
CAÑADA	CAN Gateways, Circulation & Parking	47312	235,989.92	643,437.89	466,572.46	74,866.48	101,998.95
CAÑADA	CAN Quad Water Feature	47313	45,571.72	45,571.72	(300.00)	0.00	45,871.72
CAÑADA	CAN Exterior Building Signage	47314	0.00	350,000.00	117,627.18	21,465.83	210,906.99
CAÑADA	CAN Bldgs 20/21 Modernization	47316	20,548.95	20,548.95	0.00	91.80	20,457.15
CAÑADA	CAN Small Projects	47323	98,223.75	198,223.75	119,632.77	24,966.43	53,624.55
CAÑADA	CAN Emergency Building Repairs	47324	141,043.65	141,043.65	1,540.00	7,139.00	132,364.65
CAÑADA	CAN Tree Trimming	47325	0.00	400,000.00	197,930.19	134,465.00	67,604.81
CAÑADA	CAN Bldgs 2/3/4/13/34 Exterior Painting	47326	0.00	200,000.00	70,363.10	52,705.57	76,931.33
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	1,449,384.36	2,140,660.36	3,321,092.65	2,098,200.78	15,981,366.93
CAÑADA	CAN Bldg 9	49303	(0.01)	(0.01)	0.00	0.00	(0.01)
CSM	COP Investment	40001	444,000.00	444,000.00	0.00	0.00	444,000.00
CSM	CSM Bldgs 21-27 Demolition	41415	64,775.00	64,775.00	0.00	36,484.12	28,290.88
CSM	CSM Bldgs 15/17 Removal of ACBM	41416	83,288.00	83,288.00	99,242.61	0.00	(15,954.61)
CSM	CSM Dental Hygiene Program	42402	25,000.00	25,000.00	0.00	0.00	25,000.00
CSM	CSM Bldg 9 Exterior Waterproofing	43479	0.99	0.99	0.00	0.00	0.99
CSM	CSM Regional Public Safety Center	44433	58,560.25	58,560.25	0.00	0.00	58,560.25
CSM	Ergonomic office furniture (completion)	44435	13,404.29	13,404.29	0.00	0.00	13,404.29
CSM	Haz. Mat. clean-up/disposal	44438	7,452.21	7,452.21	0.00	0.00	7,452.21
CSM	Window blinds for Bldg. 1 & other depts.	44448	0.09	0.09	0.00	0.00	0.09
CSM	Technology Improvements	44452	27,186.65	27,186.65	0.00	0.00	27,186.65
CSM	CSM CIP2 Design Build Project	47401	120,173,550.00	120,173,550.00	46,618,605.37	38,124,158.31	35,430,786.32
CSM	CSM Bldg 14 Facelift	47402	3,313,650.40	3,313,650.40	103,445.09	91,001.10	3,119,204.21
CSM	CSM Bldg 16 Modernization	47403	1,176,343.06	1,176,343.06	55,773.67	109,500.51	1,011,068.88
CSM	CSM Bldgs 2/3/4 Fine Arts Complex Modernization	47404	1,113,218.29	1,113,218.29	283,874.46	131,323.79	698,020.04
CSM	CSM CIP2 Programming/Space Planning	47406	200,000.00	200,000.00	0.00	0.00	200,000.00
CSM	CSM Coastside Shoreline Station TI	47407	380,598.67	380,598.67	110,110.50	222,300.00	48,188.17
CSM	CSM North Gateway	47408	3,709,950.64	3,709,950.64	3,375.00	293,959.37	3,412,616.27
CSM	CSM Bldg 8 Modernization	47409	3,545,022.52	3,545,022.52	0.00	0.00	3,545,022.52
CSM	CSM Bldg 9 Modernization	47411	1,442,236.26	1,495,878.26	21,759.88	163,134.37	1,310,984.01
CSM	KCSM Projects	47413	3,044,945.54	130,647.94	20,734.60	90,564.77	19,348.57
CSM	CSM Parking Lights	47414	11,317.97	11,317.97	178.59	0.00	11,139.38
CSM	CSM SE Infrastructure and Yard	47415	2,263,212.08	2,263,212.08	170.05	107,185.99	2,155,856.04
CSM	CSM Lot 7 Stairs	47416	6,010.53	6,010.53	0.00	0.00	6,010.53
CSM	CSM Weather Station Project	47418	1,472.23	1,472.23	444.70	0.00	1,027.53
CSM	CSM Bldg 1 Renovation	47419	500,000.00	500,000.00	0.00	0.00	500,000.00
CSM	CSM bldg 15 Modernization	47420	7,737,085.16	7,737,085.16	3,943,771.27	3,491,765.83	301,548.06
CSM	CSM Bldg 17 Modernization	47421	25,000.00	25,000.00	0.00	0.00	25,000.00
CSM	CSM Athletic Facilities Upgrade, Phase 2	47422	187,284.89	187,284.89	(150.28)	0.00	187,435.17
CSM	CSM Small Projects	47423	17,810.17	227,810.17	60,215.40	70,997.94	96,596.83
CSM	CSM Emergency Building Repairs	47424	66,776.96	66,776.96	10,351.18	54,305.52	2,120.26
CSM	CSM T1 Relocation and Remodel	47425	138,482.50	138,482.50	0.00	0.00	138,482.50
CSM	CSM B8 Aquatics	47428	0.00	100,000.00	0.00	0.00	100,000.00
CSM	Bookstore Project	48400	1,070,822.39	1,070,822.39	0.00	0.00	1,070,822.39
CSM	CSM Classroom Technology	49438	35,102.50	35,102.50	35,102.50	0.00	0.00
DISTRICTWIDE	General Capital Projects	40000	16,259,012.61	16,259,012.61	0.00	0.00	16,259,012.61
DISTRICTWIDE	College Housing Project	40003	2,078,500.00	2,218,500.00	0.00	0.00	2,218,500.00
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009	50,449.38	50,982.38	26,316.90	0.00	24,665.48
DISTRICTWIDE	College Art	42003	177,066.00	177,066.00	8,375.00	0.00	168,691.00
DISTRICTWIDE	Redevelopment Program	43001	10,178,868.10	10,178,868.10	119,765.35	3,278.50	10,055,824.25
DISTRICTWIDE	Property Management Study	44001	335,018.70	335,018.70	0.00	0.00	335,018.70
DISTRICTWIDE	District Facilities Projects	44102	902,715.84	902,899.56	53,964.65	22,961.00	825,973.91
DISTRICTWIDE	District Funded FCI Contingency	44103	807,576.13	807,576.13	0.00	0.00	807,576.13
DISTRICTWIDE	District Office Improvements	44106	0.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2,622,495.01	2,622,495.01	22,199.74	0.00	2,600,295.27
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	11,488.20	11,488.20	0.00	0.00	11,488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	0.00	189.92	0.00	(189.92)
DISTRICTWIDE	Bond Construction General	47000	10,238,770.12	19,511,814.64	0.00	0.00	19,511,814.64
DISTRICTWIDE	DW CIP2 Planning	47001	9,291,140.33	13,006,431.84	1,311,459.58	265,695.52	11,429,276.74
DISTRICTWIDE	DW Legal Services	47002	2,000,000.00	2,200,000.00	41,988.36	8,830.18	2,149,181.46
DISTRICTWIDE	DW Safety and Security Cameras	47006	363,553.99	363,553.99	131,925.35	54,860.93	176,767.71
DISTRICTWIDE	DW Contingency	47007	2,042,492.90	2,595,700.53	0.00	0.00	2,595,700.53
DISTRICTWIDE	DW Small Projects	47008	75,712.84	75,712.84	622.00	0.00	75,090.84
DISTRICTWIDE	DW Infrastructure Projects	47009	5,666,817.54	5,666,817.54	(20,900.00)	0.00	5,687,717.54
DISTRICTWIDE	DW Halon Fire Suppression	47010	510.97	510.97	256.32	0.00	254.65

\* NOTE: All negative balances will be cleared with January 2010 journals.

**2009-10 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2009**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2009-10-09 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
DISTRICTWIDE	DW EAS Expansion	47011	0.00	100,000.00	12,481.55	0.00	87,518.45
DISTRICTWIDE	C.O.P. Projects	48001	830,791.67	830,791.67	0.00	0.00	830,791.67
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	2,501.57	2,501.57	0.00	0.00	2,501.57
DISTRICTWIDE	DW Athletic Facilities	48101	130,683.85	130,683.85	1,085.00	15,594.00	114,004.85
DISTRICTWIDE	Bond Construction General	49000	308,570.29	308,895.29	0.00	0.00	308,895.29
DISTRICTWIDE	DW Program and Project Management	49004	2,790.00	2,790.00	2,547.00	243.00	0.00
DISTRICTWIDE	DW Teledata Upgrade	49015	0.36	0.36	0.00	0.00	0.36
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	49,239.65	48,914.65	9,212.97	3,421.48	36,280.20
SKYLINE	Allied Health (Bldg 7)	41221	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Facilities Maintenance Center	41222	206,001.61	206,001.61	85,870.92	27,702.79	92,427.90
SKYLINE	Pacific Heights Project	42202	26,901,845.95	21,901,845.95	0.00	0.00	21,901,845.95
SKYLINE	SKY Bldg 3, Phase 2	42204	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 3, Elevator Replacement	43237	5,872.92	5,872.92	187.00	5,685.92	0.00
SKYLINE	SKY Campuswide Exterior Waterproofing	43238	83,700.00	83,700.00	0.00	0.00	83,700.00
SKYLINE	SKY Campuswide Mechanical Upgrade	43239	22,763.25	22,763.25	26,356.60	2,459.90	(6,053.25)
SKYLINE	Avon Damages Repair	44241	65,100.04	65,100.04	0.00	0.00	65,100.04
SKYLINE	SKY Bldg 3 Modernization	47201	211,624.68	211,624.68	0.00	1,221.12	210,403.56
SKYLINE	SKY Bldg 7 Allied Health	47202	211,342.82	211,342.82	3,931.94	1,723.90	205,686.98
SKYLINE	SKY Bldg 12 FMC	47204	642,829.72	642,829.72	450,412.73	152,157.98	40,259.01
SKYLINE	SKY CIP2 Programming/Space Planning	47206	115,331.91	115,331.91	0.00	0.00	115,331.91
SKYLINE	SKY CIP2 Design Build Project	47209	72,888,787.42	72,688,787.42	17,734,228.68	35,193,980.04	19,760,578.70
SKYLINE	SKY Bldg 1 Modernization	47210	3,269,774.24	3,269,774.24	44,682.12	62,129.51	3,162,962.61
SKYLINE	SKY Bldg 2 Modernization, Phase 3	47211	961,439.03	961,439.03	0.00	0.00	961,439.03
SKYLINE	SKY Bldg 5 Partial Renovation	47213	561,964.07	561,964.07	0.00	0.00	561,964.07
SKYLINE	SKY Corporation Yard Project	47218	87,513.73	87,513.73	23,569.94	7,309.32	56,634.47
SKYLINE	SKY NW Bldg 5 Stairs	47220	980.18	980.18	0.00	0.00	980.18
SKYLINE	SKY Interior Building Signage	47221	22,131.86	22,131.86	0.00	0.00	22,131.86
SKYLINE	SKY Small Projects	47223	381,287.85	571,287.85	298,913.75	54,292.60	218,081.50
SKYLINE	SKY Emergency Building Repairs	47224	122,445.44	172,445.44	129,451.97	17,601.05	25,392.42
SKYLINE	SKY FMC Erosion	47225	0.00	100,000.00	12,800.00	33,200.00	54,000.00
SKYLINE	SKY Lot 10 Expansion	47226	0.00	0.00	181,588.12	0.00	(181,588.12)
SKYLINE	SKY Theater Equipment Project	47227	0.00	425,000.00	181,585.66	211,964.89	31,449.45
SKYLINE	SKY 12KV Electrical Systems Upgrade	47228	0.00	25,000.00	0.00	14,500.00	10,500.00
<b>TOTAL</b>			<b>336,330,849.73</b>	<b>364,761,231.14</b>	<b>77,003,173.95</b>	<b>83,017,168.18</b>	<b>204,740,889.01</b>

\* NOTE: All negative balances will be cleared with January 2010 journals.



**San Mateo County Community College District  
2009-2010 Mid-Year Report  
Capital Projects Fund (Fund 4) - Cañada College**

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	2009-10 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	38,912	1,035,598	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$38,912</b>	<b>\$1,035,598</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	4,894	12,546	12,546	2,108	17%	6
7 Employee Benefits	0	0	569	1,009	1,009	147	15%	7
8 Materials & Supplies	73,504	264,945	1,060,197	1,052,597	487,828	190,130	39%	8
9 Operating Expenses	162,863	778,624	1,333,545	3,008,953	1,394,504	584,209	42%	9
10 Capital Outlay	9,132,137	2,848,772	12,427,572	12,931,582	5,993,164	3,841,184	64%	10
11 <b>Total Expenses</b>	<b>\$9,368,504</b>	<b>\$3,892,340</b>	<b>\$14,826,777</b>	<b>\$17,006,687</b>	<b>\$7,889,052</b>	<b>\$4,617,779</b>	<b>59%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$9,368,504)	(\$3,853,428)	(\$13,791,179)	(\$17,006,687)	(\$7,889,052)	(\$4,617,779)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$9,368,504)</b>	<b>(\$3,853,428)</b>	<b>(\$13,791,179)</b>	<b>(\$17,006,687)</b>	<b>(\$7,889,052)</b>	<b>(\$4,617,779)</b>		21

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - College of San Mateo**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	2009-10 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	101,655	180,103	25,487	0	0	0	0%	2
3 Local Revenue	20,000	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$121,655</b>	<b>\$180,103</b>	<b>\$25,487</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	69	89,832	22,458	5,527	25%	6
7 Employee Benefits	0	0	11	7,884	1,971	575	29%	7
8 Materials & Supplies	721,981	494,588	896,894	2,154,429	2,154,429	1,308,210	61%	8
9 Operating Expenses	368,331	512,479	2,819,116	8,383,807	6,287,855	3,153,993	50%	9
10 Capital Outlay	4,638,790	3,212,197	19,492,955	97,124,623	77,699,698	46,270,771	60%	10
11 <b>Total Expenses</b>	<b>\$5,729,102</b>	<b>\$4,219,264</b>	<b>\$23,209,045</b>	<b>\$107,760,575</b>	<b>\$86,166,411</b>	<b>\$50,739,076</b>	<b>59%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$5,607,447)	(\$4,039,161)	(\$23,183,558)	(\$107,760,575)	(\$86,166,411)	(\$50,739,076)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$5,607,447)</b>	<b>(\$4,039,161)</b>	<b>(\$23,183,558)</b>	<b>(\$107,760,575)</b>	<b>(\$86,166,411)</b>	<b>(\$50,739,076)</b>		21

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



**San Mateo County Community College District  
2009-2010 Mid-Year Report  
Capital Projects Fund (Fund 4) - Skyline College**

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	2009-10 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	80,885	2,521,393	0	0	0	0%	2
3 Local Revenue	0	267,585	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$348,470</b>	<b>\$2,521,393</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	281	316	14,694	55,102	38,165	69%	6
7 Employee Benefits	0	33	37	1,315	5,500	4,286	78%	7
8 Materials & Supplies	732,268	156,879	822,339	2,572,684	1,929,513	299,892	16%	8
9 Operating Expenses	369,087	609,966	1,103,426	4,464,014	4,464,014	1,645,586	37%	9
10 Capital Outlay	11,676,164	3,266,030	7,792,700	33,633,792	33,633,792	17,028,213	51%	10
<b>11 Total Expenses</b>	<b>\$12,777,519</b>	<b>\$4,033,190</b>	<b>\$9,718,818</b>	<b>\$40,686,499</b>	<b>\$40,087,921</b>	<b>\$19,016,142</b>	<b>47%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$12,777,519)	(\$3,684,719)	(\$7,197,425)	(\$40,686,499)	(\$40,087,921)	(\$19,016,142)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$12,777,519)</b>	<b>(\$3,684,719)</b>	<b>(\$7,197,425)</b>	<b>(\$40,686,499)</b>	<b>(\$40,087,921)</b>	<b>(\$19,016,142)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Districtwide Projects**

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	2009-10 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$729,288	\$129,793	\$174,708	635,893	635,893	\$196,845	31%	2
3 Local Revenue	337,302,652	5,394,870	(21,641,720)	10,429,220	3,120,000	988,692	38%	3
4 <b>Total Revenue</b>	<b>\$338,031,940</b>	<b>\$5,524,663</b>	<b>(\$21,467,012)</b>	<b>\$11,065,113</b>	<b>\$3,755,893</b>	<b>\$1,185,537</b>	<b>32%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$47,472	\$68,633	\$78,971	\$141,000	\$141,000	\$71,040	50%	5
6 Classified Salaries	493,564	1,122,580	1,320,778	2,654,082	2,654,082	1,584,208	60%	6
7 Employee Benefits	157,464	340,303	410,183	1,063,049	1,063,049	529,927	50%	7
8 Materials & Supplies	110,430	139,094	94,556	415,000	311,250	102,684	33%	8
9 Operating Expenses	3,834,349	842,346	823,749	900,000	783,000	275,121	35%	9
10 Capital Outlay	1,959,210	271,668	1,031,740	6,130,312	612,196	67,196	11%	10
11 <b>Total Expenses</b>	<b>\$6,602,489</b>	<b>\$2,784,625</b>	<b>\$3,759,977</b>	<b>\$11,303,444</b>	<b>\$5,564,577</b>	<b>\$2,630,176</b>	<b>47%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$5,800,000	\$0	\$0	\$0	\$460,000	\$230,000	50%	12
13 Other Sources	25,000	200,000	77,000	0	0	716	0%	13
14 Transfers out	5,845,000	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$11,670,000</b>	<b>\$200,000</b>	<b>\$77,000</b>	<b>\$0</b>	<b>\$460,000</b>	<b>\$230,716</b>	<b>50%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$343,099,451	\$2,940,038	(\$25,149,989)	(\$238,331)	(\$1,348,684)	(\$1,213,923)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$343,099,451</b>	<b>\$2,940,038</b>	<b>(\$25,149,989)</b>	<b>(\$238,331)</b>	<b>(\$1,348,684)</b>	<b>(\$1,213,923)</b>		21

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**San Mateo County Community College District  
2009-2010 Mid-Year Report  
Capital Projects Fund (Fund 4) - Total District**

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	2009-10 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$830,943	\$429,693	\$3,757,186	\$635,893	\$635,893	\$196,845	31%	2
3 Local Revenue	\$337,322,652	\$5,662,455	(\$21,641,720)	\$10,429,220	\$3,120,000	\$988,692	32%	3
<b>4 Total Revenue</b>	<b>\$338,153,595</b>	<b>\$6,092,149</b>	<b>(\$17,884,534)</b>	<b>\$11,065,113</b>	<b>\$3,755,893</b>	<b>\$1,185,537</b>	<b>32%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$47,472	\$68,633	\$78,971	\$141,000	\$141,000	\$71,040	50%	5
6 Classified Salaries	\$493,564	\$1,122,862	\$1,326,057	\$2,771,154	\$2,744,188	\$1,630,009	59%	6
7 Employee Benefits	\$157,464	\$340,337	\$410,800	\$1,073,258	\$1,071,529	\$534,936	50%	7
8 Materials & Supplies	\$1,638,183	\$1,055,506	\$2,873,986	\$6,194,710	\$4,883,020	\$1,900,916	39%	8
9 Operating Expenses	\$4,734,630	\$2,743,415	\$6,079,836	\$16,756,773	\$12,929,373	\$5,658,909	44%	9
10 Capital Outlay	\$27,406,301	\$9,598,666	\$40,744,968	\$149,820,309	\$117,938,851	\$67,207,364	57%	10
<b>11 Total Expenses</b>	<b>\$34,477,614</b>	<b>\$14,929,419</b>	<b>\$51,514,618</b>	<b>\$176,757,204</b>	<b>\$139,707,962</b>	<b>\$77,003,174</b>	<b>55%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$5,800,000	\$0	\$0	\$0	\$460,000	\$230,000	50%	12
13 Other Sources	\$25,000	\$200,000	\$77,000	\$0	\$0	\$716	0%	13
14 Transfers out	(\$5,845,000)	\$0	(\$77,000)	\$0	\$0	\$0	0%	14
15 Contingency	\$0	\$0	\$0	\$0	\$0	\$0	0%	15
16 Other Out Go	\$0	\$0	\$0	\$0	\$0	\$0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$20,000)</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$460,000</b>	<b>\$230,716</b>	<b>50%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$303,655,981	(\$8,637,270)	(\$69,399,152)	(\$165,692,091)	(\$135,492,069)	(\$75,586,921)		18
19 Beginning Balance, July 1	129,362,713	213,940,712	481,025,247	346,931,551	346,931,551	213,940,712		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$433,018,694</b>	<b>\$205,303,442</b>	<b>\$411,626,095</b>	<b>\$181,239,460</b>	<b>\$211,439,482</b>	<b>\$138,353,791</b>		<b>21</b>

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **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**  
**2009-10 Mid-Year Report**  
**Enterprise Fund - Bookstore (Fund 5)**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Income</b>								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	3,835,108	4,183,005	4,534,614	9,225,000	9,225,000	4,096,883	44%	3
<b>4 Total Income</b>	<b>\$3,835,108</b>	<b>\$4,183,005</b>	<b>\$4,534,614</b>	<b>\$9,225,000</b>	<b>\$9,225,000</b>	<b>\$4,096,883</b>	<b>44%</b>	<b>4</b>
<b>Expenses</b>								
5 Cost of Sales	\$2,683,267	\$2,817,985	\$3,116,027	\$6,300,000	\$6,300,000	\$2,669,364	42%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	669,183	672,034	721,921	1,500,000	1,500,000	684,318	46%	7
8 Employee Benefits	185,125	192,887	192,917	410,000	410,000	208,880	51%	8
9 Materials & Supplies	15,556	17,906	15,556	0	0	0	0%	9
10 Operating Expenses	326,029	372,526	555,734	747,700	747,700	433,447	58%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
<b>12 Total Expenses</b>	<b>\$3,879,160</b>	<b>\$4,073,338</b>	<b>\$4,602,155</b>	<b>\$8,957,700</b>	<b>\$8,957,700</b>	<b>\$3,996,009</b>	<b>45%</b>	<b>12</b>
<b>Transfers &amp; Other</b>								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0	0%	17
<b>18 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>18</b>
<b>Fund Balance</b>								
19 Net Change in Fund Balance	(\$44,052)	\$109,667	(\$67,541)	\$267,300	\$267,300	\$100,874		19
20 Beginning Balance, July 1	5,697,412	5,831,207	6,181,923	6,471,738	6,471,738	6,471,738		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
<b>22 Net Fund Balance, Dec. 31</b>	<b>\$5,653,360</b>	<b>\$5,940,874</b>	<b>\$6,114,382</b>	<b>\$6,739,038</b>	<b>\$6,739,038</b>	<b>\$6,572,612</b>		<b>22</b>



**BOOKSTORES**  
**Balance Sheet**  
**December 31, 2009**

**ASSETS**

Cash for Operations and Investments	\$4,419,084
Accounts Receivable	201,981
Inventory	2,793,800
Furniture, Fixtures & Equipment (Net)	310,289
<b>TOTAL ASSETS</b>	<b>\$7,725,154</b>

**LIABILITIES AND CAPITAL**

Liabilities	\$1,152,542
Capital-Reserved	6,572,612
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$7,725,154</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**BOOKSTORES  
Income Statement  
For the Period Ending December 31, 2009**

	<u>Year to Date Actual</u>		<u>2009-10 Budget</u>
<b>INCOME</b>			
Merchandise Sales	\$3,896,469	100.00%	\$ 9,000,000
<b>COST OF GOODS SOLD</b>			
Merchandise Purchases	<u>2,669,364</u>	<u>68.51%</u>	<u>6,300,000</u>
<b>GROSS PROFIT</b>	<u>\$1,227,105</u>	<u>31.49%</u>	<u>\$ 2,700,000</u>
 <b>OPERATING EXPENSES</b>			
Salaries & Benefits	\$836,310		\$ 1,800,000
Other Inventory Expenses	\$182,848		300,000
Equipment Maintenance & Rental	10,463		25,000
Travel, Conference	8,979		19,000
Dues & Membership	6,379		10,000
Insurance	3,420		13,000
Utilities	24,703		26,000
Contracted Services	21,394		60,000
Legal, Audit and Bad Debts	-		2,500
Other Expenses	<u>134,734</u>		<u>209,500</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>\$1,229,230</u>	<u>31.55%</u>	<u>\$2,465,000</u>
 <b>NET INCOME FROM OPERATIONS</b>	 (\$2,125)	 -0.05%	 \$ 235,000
 <b>OTHER INCOME</b>			
Interest & Other Income	\$200,414		\$ 225,000
 <b>TOTAL OTHER INCOME</b>	 <u>\$200,414</u>	 <u>5.14%</u>	 <u>\$ 225,000</u>
 <b>NET INCOME BEFORE OTHER EXPENSES</b>	 \$198,289	 5.09%	 \$460,000
 <b>OTHER EXPENSES</b>			
Administrative Salary and Benefits	\$56,888		\$ 110,000
Rent	\$33,780		\$ 67,700
Donations	6,747		\$ 15,000
<b>TOTAL OTHER EXPENSES</b>	<u>\$97,415</u>	<u>2.50%</u>	<u>\$ 192,700</u>
 <b>Net Change in Fund Balance</b>	 <b>\$100,874</b>	 <b>2.59%</b>	 <b><u>\$ 267,300</u></b>
 Capital, July 1, 2009	 6,471,738		
 <b>Capital, December 31, 2009</b>	 <b><u><u>\$6,572,612</u></u></b>		

**San Mateo County Community College District**  
**2009-10 Mid-Year Report**  
**Enterprise Fund - Cafeteria (Fund 5)**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	%	
							To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	86,718	102,502	108,624	210,000	210,000	92,923	44%	3
<b>4 Total Revenue</b>	<b>\$86,718</b>	<b>\$102,502</b>	<b>\$108,624</b>	<b>\$210,000</b>	<b>\$210,000</b>	<b>\$92,923</b>	<b>44%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	2,953	9,648	10,761	21,000	21,000	10,638	51%	6
7 Employee Benefits	332	2,205	2,444	4,600	4,600	2,657	58%	7
8 Materials & Supplies	0	0	0	65,000	65,000	0	0%	8
9 Operating Expenses	85,261	95,341	101,342	96,400	96,400	90,492	94%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$88,546</b>	<b>\$107,194</b>	<b>\$114,547</b>	<b>\$187,000</b>	<b>\$187,000</b>	<b>\$103,787</b>	<b>56%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$1,828)	(\$4,692)	(\$5,923)	\$23,000	\$23,000	(\$10,864)		18
19 Beginning Balance, July 1	630,858	629,374	408,068	398,444	398,444	398,444		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$629,030</b>	<b>\$624,682</b>	<b>\$402,145</b>	<b>\$421,444</b>	<b>\$421,444</b>	<b>\$387,580</b>		<b>21</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**CAFETERIAS  
Balance Sheet  
December 31, 2009**

**ASSETS**

Cash for Operations and Investments	\$258,816
Cash Reserve for Equipment	0
Accounts Receivable	9,232
Furniture, Fixtures & Equipment (Net)	153,318
<b>TOTAL ASSETS</b>	<b>\$421,366</b>

**LIABILITIES AND CAPITAL**

Liabilities	\$33,786
Capital, July 1, 2009	\$398,444
Adjustment to Capital	(10,864)
Capital, December 31, 2009	\$387,580
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$421,366</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**CAFETERIAS  
Income Statement  
For the Period Ending December 31, 2009**

	<u>Year to Date Actual</u>	<u>2009-2010 Budget</u>
<b>INCOME</b>		
Special Service Income	-	20,000
Vending Income	33,978	68,000
Food Service Income	57,319	120,000
Interest	1,042	2,000
Surplus equipment	0	-
Other Income	584	0
<b>TOTAL INCOME</b>	<b>\$92,923</b>	<b>210,000</b>
<b>EXPENSES</b>		
Salaries	\$ 10,638	\$ 21,000
Benefits	2,657	4,600
Depreciation Expense	14,800	28,000
Service Contracts & Repairs	31,708	32,000
Non Inventory Equipment	4,283	5,000
College Support	39,701	96,400
Loss from Investments	-	-
Other	-	-
<b>TOTAL EXPENSES</b>	<b>\$103,787</b>	<b>\$ 187,000</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>(\$10,864)</b>	
Capital, July 1, 2009	\$398,444	<b>\$23,000</b>
<b>Capital, December 31, 2009</b>	<b>\$387,580</b>	



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Special Revenue Fund (Fund 6)

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

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

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Child Development Fund (Fund 6) - Cañada College**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	33,982	0	0	0	0	0	0%	2
3 Local Revenue	7	8	20	0	0	6	0%	3
<b>4 Total Revenue</b>	<b>\$33,989</b>	<b>\$8</b>	<b>\$20</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	85	0%	6
7 Employee Benefits	0	0	0	0	0	17	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$33,989	\$8	\$20	\$0	\$0	(\$95)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$33,989</b>	<b>\$8</b>	<b>\$20</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$95)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Child Development Fund (Fund 6) - College of San Mateo***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$3,197	\$6,316	\$10,090	\$15,000	\$15,000	\$11,637	78%	1
2 State Revenue	73,939	220,140	230,080	150,900	150,900	243,475	161%	2
3 Local Revenue	73,246	102,041	121,314	170,677	170,677	82,484	48%	3
4 <b>Total Revenue</b>	<b>\$150,382</b>	<b>\$328,498</b>	<b>\$361,484</b>	<b>\$336,577</b>	<b>\$336,577</b>	<b>\$337,596</b>	<b>100%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$41,403	\$44,402	\$45,088	\$98,511	\$98,511	\$44,704	45%	5
6 Classified Salaries	111,944	122,316	133,428	281,052	281,052	129,508	46%	6
7 Employee Benefits	46,210	53,467	62,318	156,562	156,562	64,876	41%	7
8 Materials & Supplies	14,813	14,968	17,684	36,400	36,300	9,180	25%	8
9 Operating Expenses	0	31	174	1,037	1,137	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$214,370</b>	<b>\$235,184</b>	<b>\$258,692</b>	<b>\$573,563</b>	<b>\$573,563</b>	<b>\$248,268</b>	<b>43%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$46,210	\$0	\$62,318	\$240,294	\$240,294	\$99,784	42%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$46,210</b>	<b>\$0</b>	<b>\$62,318</b>	<b>\$240,294</b>	<b>\$240,294</b>	<b>\$99,784</b>	<b>42%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$17,778)	\$93,314	\$165,111	\$3,308	\$3,308	\$189,112		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$17,778)</b>	<b>\$93,314</b>	<b>\$165,111</b>	<b>\$3,308</b>	<b>\$3,308</b>	<b>\$189,112</b>		21

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Child Development Fund (Fund 6) - Skyline College**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$7,432	\$0	(\$1,588)	\$19,000	\$19,000	\$0	0%	1
2 State Revenue	127,503	0	0	301,200	301,200	0	0%	2
3 Local Revenue	14,309	16,025	7,242	57,252	57,252	13,719	24%	3
<b>4 Total Revenue</b>	<b>\$149,245</b>	<b>\$16,025</b>	<b>\$5,654</b>	<b>\$377,452</b>	<b>\$377,452</b>	<b>\$13,719</b>	<b>4%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$38,236	\$39,587	\$40,966	\$81,932	\$81,932	\$40,966	50%	5
6 Classified Salaries	126,089	125,911	130,766	257,420	257,420	131,249	51%	6
7 Employee Benefits	62,756	76,261	82,521	197,677	197,677	98,499	50%	7
8 Materials & Supplies	13,915	15,006	21,392	35,700	35,700	12,003	34%	8
9 Operating Expenses	1,065	25	0	2,400	2,400	25	1%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$242,061</b>	<b>\$256,790</b>	<b>\$275,645</b>	<b>\$575,129</b>	<b>\$575,129</b>	<b>\$282,742</b>	<b>49%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$62,756	\$0	\$82,521	\$197,677	\$197,677	\$98,499	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
<b>17 Total Transfers/Other</b>	<b>\$62,756</b>	<b>\$0</b>	<b>\$82,521</b>	<b>\$197,677</b>	<b>\$197,677</b>	<b>\$98,499</b>	<b>50%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$30,060)	(\$240,765)	(\$187,470)	\$0	\$0	(\$170,524)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$30,060)</b>	<b>(\$240,765)</b>	<b>(\$187,470)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$170,524)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Child Development Fund (Fund 6) - District Office***

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$1,680	\$1,680	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,680</b>	<b>\$1,680</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	351	0	0	0	0%	6
7 Employee Benefits	0	0	36	0	0	0	0%	7
8 Materials & Supplies	0	0	299	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	1,680	1,680	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$686</b>	<b>\$1,680</b>	<b>\$1,680</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$0	\$0	(\$686)	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$686)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Child Development Fund (Fund 6) - Total District**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$10,629	\$6,316	\$8,502	\$35,680	\$35,680	\$11,637	33%	1
2 State Revenue	235,424	220,140	230,080	452,100	452,100	243,475	54%	2
3 Local Revenue	87,562	118,074	128,576	227,928	227,928	96,209	42%	3
<b>4 Total Revenue</b>	<b>\$333,616</b>	<b>\$344,531</b>	<b>\$367,159</b>	<b>\$715,708</b>	<b>\$715,708</b>	<b>\$351,321</b>	<b>49%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$79,639	\$83,988	\$86,054	\$180,443	\$180,443	\$85,670	47%	5
6 Classified Salaries	238,033	248,227	264,544	538,472	538,472	260,842	48%	6
7 Employee Benefits	108,966	129,729	144,876	354,239	354,239	163,392	46%	7
8 Materials & Supplies	28,728	29,974	39,375	72,100	72,000	21,184	29%	8
9 Operating Expenses	1,065	56	174	3,437	3,537	25	1%	9
10 Capital Outlay	0	0	0	1,680	1,680	0	0%	10
<b>11 Total Expenses</b>	<b>\$456,431</b>	<b>\$491,974</b>	<b>\$535,023</b>	<b>\$1,150,371</b>	<b>\$1,150,371</b>	<b>\$531,112</b>	<b>46%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$108,966	\$0	\$144,840	\$437,971	\$437,971	\$198,283	45%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$108,966</b>	<b>\$0</b>	<b>\$144,840</b>	<b>\$437,971</b>	<b>\$437,971</b>	<b>\$198,283</b>	<b>45%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$13,849)	(\$147,443)	(\$23,024)	\$3,308	\$3,308	\$18,492		18
19 Beginning Balance, July 1	272,565	156,256	177,874	166,888	166,888	166,888		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$258,716</b>	<b>\$8,813</b>	<b>\$154,850</b>	<b>\$170,196</b>	<b>\$170,196</b>	<b>\$185,380</b>		<b>21</b>

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# **Expendable Trust Fund**

## **Financial Aid**

### **(Fund 7)**

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Cañada College**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$535,508	\$574,264	\$774,467	\$2,097,166	\$2,097,166	\$1,359,015	65%	1
2 State Revenue	45,752	49,616	52,839	105,000	105,000	50,515	48%	2
3 Local Revenue	38,573	76,096	81,055	0	0	63,148	0%	3
<b>4 Total Revenue</b>	<b>\$619,833</b>	<b>\$699,976</b>	<b>\$908,361</b>	<b>\$2,202,166</b>	<b>\$2,202,166</b>	<b>\$1,472,678</b>	<b>67%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$30,008	\$8,892	\$1,296	\$0	\$68,806	\$68,806	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(621,043)	(648,578)	(832,967)	(2,202,166)	(2,270,972)	(1,524,087)	67%	16
<b>17 Total Transfers/Other</b>	<b>(\$591,035)</b>	<b>(\$639,686)</b>	<b>(\$831,671)</b>	<b>(\$2,202,166)</b>	<b>(\$2,202,166)</b>	<b>(\$1,455,281)</b>	<b>66%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$28,798	\$60,290	\$76,690	\$0	\$0	\$17,397		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$28,798</b>	<b>\$60,290</b>	<b>\$76,690</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,397</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Student Aid Fund (Fund 7) - College of San Mateo***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$877,302	\$988,716	\$1,202,820	\$3,336,502	\$3,336,502	\$2,115,639	63%	1
2 State Revenue	110,626	122,295	105,584	175,000	175,000	75,319	43%	2
3 Local Revenue	68,649	123,246	126,284	0	0	100,507	0%	3
<b>4 Total Revenue</b>	<b>\$1,056,577</b>	<b>\$1,234,257</b>	<b>\$1,434,688</b>	<b>\$3,511,502</b>	<b>\$3,511,502</b>	<b>\$2,291,465</b>	<b>65%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$22,100	\$29,100	\$22,900	\$0	\$3,100	\$3,100	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,000,231)	(1,138,377)	(1,322,823)	(3,511,502)	(3,514,602)	(2,335,901)	66%	16
<b>17 Total Transfers/Other</b>	<b>(\$978,131)</b>	<b>(\$1,109,277)</b>	<b>(\$1,299,923)</b>	<b>(\$3,511,502)</b>	<b>(\$3,511,502)</b>	<b>(\$2,332,801)</b>	<b>66%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$78,446	\$124,980	\$134,765	\$0	\$0	(\$41,336)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$78,446</b>	<b>\$124,980</b>	<b>\$134,765</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$41,336)</b>		<b>21</b>

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



**San Mateo County Community College District  
2009-2010 Mid-Year Report  
Student Aid Fund (Fund 7) - Skyline College**

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$1,037,359	\$1,114,571	\$1,601,221	\$4,244,776	\$4,244,776	\$2,462,953	58%	1
2 State Revenue	110,808	108,522	102,463	215,000	215,000	95,284	44%	2
3 Local Revenue	58,440	113,999	121,350	0	0	150,008	0%	3
<b>4 Total Revenue</b>	<b>\$1,206,607</b>	<b>\$1,337,092</b>	<b>\$1,825,034</b>	<b>\$4,459,776</b>	<b>\$4,459,776</b>	<b>\$2,708,245</b>	<b>61%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$12,050	\$19,700	\$15,856	\$0	\$80,512	\$80,512	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,197,177)	(1,252,878)	(1,808,150)	(4,459,776)	(4,540,288)	(2,813,912)	62%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,185,127)</b>	<b>(\$1,233,178)</b>	<b>(\$1,792,294)</b>	<b>(\$4,459,776)</b>	<b>(\$4,459,776)</b>	<b>(\$2,733,400)</b>	<b>61%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$21,480	\$103,914	\$32,740	\$0	\$0	(\$25,155)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$21,480</b>	<b>\$103,914</b>	<b>\$32,740</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$25,155)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Student Aid Fund (Fund 7) - District Office***

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$0	\$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
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Student Aid Fund (Fund 7) - Total District***



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date
<b>Revenue</b>							
1 Federal Revenue	\$2,450,169	\$2,677,551	\$3,578,508	\$9,678,444	\$9,678,444	\$5,937,607	61%
2 State Revenue	267,186	280,433	260,886	495,000	495,000	221,118	45%
3 Local Revenue	165,662	313,341	328,689	0	0	313,662	0%
4 <b>Total Revenue</b>	<b>\$2,883,017</b>	<b>\$3,271,325</b>	<b>\$4,168,083</b>	<b>\$10,173,444</b>	<b>\$10,173,444</b>	<b>\$6,472,387</b>	<b>64%</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%
6 Classified Salaries	0	0	0	0	0	0	0%
7 Employee Benefits	0	0	0	0	0	0	0%
8 Materials & Supplies	0	0	0	0	0	0	0%
9 Operating Expenses	0	0	0	0	0	0	0%
10 Capital Outlay	0	0	0	0	0	0	0%
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$64,158	\$57,692	\$40,052	\$0	\$152,418	\$152,418	100%
13 Other Sources	0	0	0	0	0	0	0%
14 Transfers out	0	0	0	0	0	0	0%
15 Contingency	0	0	0	0	0	0	0%
16 Other Out Go	(2,818,451)	(3,039,833)	(3,963,940)	(10,173,444)	(10,325,862)	(6,673,899)	65%
17 <b>Total Transfers/Other</b>	<b>(\$2,754,293)</b>	<b>(\$2,982,141)</b>	<b>(\$3,923,888)</b>	<b>(\$10,173,444)</b>	<b>(\$10,173,444)</b>	<b>(\$6,521,481)</b>	<b>64%</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$128,724	\$289,184	\$244,195	\$0	\$0	(\$49,094)	
19 Beginning Balance, July 1	126,701	128,421	192,001	235,313	235,313	235,313	
20 Balance	0	0	0	0	0	0	
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$255,425</b>	<b>\$417,605</b>	<b>\$436,196</b>	<b>\$235,313</b>	<b>\$235,313</b>	<b>\$186,219</b>	

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

*This Fund has been generated by transfers made from the Unrestricted General Fund. Effective July 1, 2009, these transfers will come from all funds and will be charged as part of the benefit expense in those funds. This reserve is small compared to the total liability already incurred, so current retiree benefits continue to be paid from the General Fund on a “pay as you go” basis. The goal is to eventually have enough funds in this reserve to pay the ongoing costs of retiree benefits.*



**San Mateo County Community College District  
2009-2010 Mid-Year Budget  
Retirement Reserve (Fund 8) - Total District**

	2nd Quarter 2006-2007 Actuals	2nd Quarter 2007-2008 Actuals	2nd Quarter 2008-2009 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0% 1
2 State Revenue	0	0	0	0	0	0	0% 2
3 Local Revenue	261,684	353,623	(232,222)	257,817	257,817	54,719	21% 3
<b>4 Total Revenue</b>	<b>\$261,684</b>	<b>\$353,623</b>	<b>(\$232,222)</b>	<b>\$257,817</b>	<b>\$257,817</b>	<b>\$54,719</b>	<b>21% 4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0% 5
6 Classified Salaries	0	0	0	0	0	0	0% 6
7 Employee Benefits	0	0	0	0	0	0	0% 7
8 Materials & Supplies	0	0	0	0	0	0	0% 8
9 Operating Expenses	0	3,031	25,904	79,390	79,390	26,777	34% 9
10 Capital Outlay	0	0	0	0	0	0	0% 10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$3,031</b>	<b>\$25,904</b>	<b>\$79,390</b>	<b>\$79,390</b>	<b>\$26,777</b>	<b>34% 11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$1,500,000	\$1,500,000	\$0	\$2,497,823	0	\$0	0% 12
13 Other Sources	0	0	0	0	\$2,497,823	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	(5,000,000)	0% 16
<b>17 Total Transfers/Other</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$2,497,823</b>	<b>\$2,497,823</b>	<b>(\$5,000,000)</b>	<b>-200% 17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$1,761,684	\$1,850,592	(\$258,126)	\$2,676,250	\$2,676,250	(\$4,972,058)	18
19 Beginning Balance, July 1	24,219,353	16,139,901	32,836,442	34,564,967	34,564,967	34,564,967	19
20 Adjustments to Beginning Balance	0	0	0	0	0	0	20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$25,981,037</b>	<b>\$17,990,493</b>	<b>\$32,578,316</b>	<b>\$37,241,217</b>	<b>\$37,241,217</b>	<b>\$29,592,909</b>	<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# Supplemental Information

- Page 80 - **Historical FTES Analysis**
- Page 82 - **2010-11 Budget & Planning Calendar**
- Page 85 - **Associated Student Body Reports**
- Page 91 - **Cash Flow Summary (12/31/09)**
- Page 92 - **CCFS-311Q Report (12/31/09)**
- Page 94 - **Expenditure Comparison by Major Account Code**
- Page 96 - **Expenditure Comparison by Major Budget Activity**
- Page 98 - **Expenditure Comparison of Academic Salaries**



**No Borrowing**

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

	<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>Actual 2008-2009</u>	<u>1st Period 2009-2010</u>
--	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	---------------------------------

**College of San Mateo**

Resident										
Fall & Spring	7,263	7,336	8,041	8,059	7,561	7,311	7,423	7,686	8,022	7,947
Summer	<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>985</u>	<u>1,089</u>
Total, Resident	8,146	8,247	9,067	9,181	8,550	8,256	8,379	8,678	9,007	9,036
Total, Apprenticeship	173	171	165	131	140	146	156	164	115	48
Flex-time	14	10	9	14	9	12	10	11	16	16
Non-Resident										
Fall & Spring	315	327	288	245	223	234	226	217	198	181
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	-	-
Summer (N/C)	<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>	<u>19</u>
Total, Non-Resident	347	355	321	271	242	255	246	232	216	200

<b>College of San Mateo Total</b>	<b>8,680</b>	<b>8,783</b>	<b>9,562</b>	<b>9,597</b>	<b>8,941</b>	<b>8,669</b>	<b>8,791</b>	<b>9,085</b>	<b>9,354</b>	<b>9,300</b>
-----------------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

**Canada College**

Resident										
Fall & Spring	2,988	3,358	3,489	3,606	3,631	3,707	3,770	3,938	4,218	4,589
Fall & Spring (N/C)	6	25	8	43	50	43	27	35	38	37
Summer (N/C)	-	-	1	-	2	4	4	5	1	6
Summer	<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>414</u>	<u>516</u>
Total, Resident	3,375	3,775	3,964	3,667	3,981	4,113	4,181	4,380	4,671	5,148
Flex-time	7	4	3	6	3	3	3	4	7	14
Non-Resident										
Fall & Spring	155	152	116	76	73	71	62	60	88	82
Fall & Spring (N/C)	1	4	2	3	2	1	1	1	1	1
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<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>	<u>11</u>
Total, Non-Resident	164	169	128	80	77	79	71	68	96	94

<b>Canada College Total</b>	<b>3,546</b>	<b>3,948</b>	<b>4,095</b>	<b>3,753</b>	<b>4,061</b>	<b>4,195</b>	<b>4,255</b>	<b>4,452</b>	<b>4,774</b>	<b>5,256</b>
-----------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

**Skyline College**

Resident										
Fall & Spring	5,222	5,780	6,375	6,107	6,014	5,912	5,840	6,345	6,893	7,495
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	47	-
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<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>1,087</u>	<u>1,232</u>
Total, Resident	6,243	6,677	7,385	6,972	6,840	6,765	6,684	7,213	8,027	8,727
Total, Apprenticeship	43	42	31	9	4	4	3	3	2	1
Flex-time	10	4	4	5	4	9	3	5	6	11
Non-Resident										
Fall & Spring	203	159	154	124	109	97	101	97	88	84
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	1	-
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<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>16</u>	<u>14</u>
Total, Non-Resident	226	185	176	142	122	109	111	109	105	98

<b>Skyline College Total</b>	<b>6,522</b>	<b>6,908</b>	<b>7,596</b>	<b>7,128</b>	<b>6,970</b>	<b>6,887</b>	<b>6,801</b>	<b>7,330</b>	<b>8,140</b>	<b>8,837</b>
------------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------



No Borrowing

San Mateo County Community College District  
FTES Analysis

	<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>Actual 2008-2009</u>	<u>1st Period 2009-2010</u>
<i>District</i>										
Resident										
Fall & Spring	15,473	16,474	17,905	17,772	17,206	16,930	17,033	17,969	19,133	20,031
Fall & Spring (N/C)	6	25	8	43	50	43	27	35	85	37
Summer (N/C)	0	0	1	0	2	4	4	5	1	6
Summer	<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>2,486</u>	<u>2,837</u>
Total, Resident	17,764	18,699	20,416	19,820	19,371	19,134	19,244	20,271	21,705	22,911
Total, Apprenticeship	216	213	196	140	144	150	159	167	117	49
Flex-time	31	18	16	25	16	24	16	20	29	41
Non-Resident										
Fall & Spring	673	638	558	445	405	402	389	374	374	67
Fall & Spring (N/C)	1	4	2	3	2	1	1	1	2	1
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<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>41</u>	<u>44</u>
Total, Non-Resident	737	709	625	493	441	443	428	409	417	391
<b>District Total</b>	<b>18,748</b>	<b>19,639</b>	<b>21,253</b>	<b>20,478</b>	<b>19,972</b>	<b>19,751</b>	<b>19,847</b>	<b>20,867</b>	<b>22,268</b>	<b>23,392</b>

**BOARD REPORT NO. 10-1-1CA**

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

**APPROVAL OF 2010-11 BUDGET AND PLANNING CALENDAR**

The budget development process for 2010-11 requires formulation of a budget calendar. Included in the 2010-11 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 2010-11 on September 22, 2010.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached 2010-11 Budget and Planning Calendar.

## Budget and Planning Calendar, 2010-11

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2010 Schedule of Classes		
November – December		Review of Budget and Planning Calendar, discussion of budget strategies and resource allocation, and budget development process	
January 8	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 2010-11 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 2010 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Review of preliminary District revenue assumptions and expenditure plans.
February	"P1" First Principal Apportionment	Certify to State Controller Apportionment	
February/ March	Discussion of budget priorities at Colleges and with Chancellor's Cabinet.	Review of 2009-10 Mid-Year Budget Report	Review of 2009-10 Mid-Year Budget Report
March	Campuses Finalize Fall 2010 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2010-11 budget priorities and Districtwide allocations.
Mid-March	Run preliminary position control worksheets for 2010-11	Colleges ongoing review of position control	
April			Budget update with Board; review budget assumptions for Tentative budget.
May 7	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 &amp; 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 2010-11 Tentative Budget	
June 23			Adoption of 2010-11 Tentative Budget and 2010-11 Gann Limit.
June 25	"P2" Second Principal Apportionment	Certify to State Controller Apportionment	
June-August	Final adjustments to budget are made.		
July	Enactment of 2010-11 State Budget		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2009-10 books are closed. District Office completes budget input and prepares Final Budget document.		
August 18			Public Hearing of 2010-11 Final Budget.
Sept. 22			Adoption of 2010-11 Final Budget.

**Associated Students of Cañada College  
2<sup>nd</sup> Quarter Report (October-December)  
Fall 2009**

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

**October**

The ASCC hosted a series of activities for Halloween, including a movie screening, haunted house, and costume contest. The ASCC rose over \$300 from the haunted house, for their Pennies for Peace fundraiser.

**November**

Four representatives from the ASCC attended the Fall General Assembly in San Francisco, Ca. The ASCC collaborated with PTK and Trio Advisory Council on a healthy food drive for the holidays.

**December**

The ASCC approved over \$4,500 in funding request for campus activities

## **Associated Students of College of San Mateo 2nd Quarter Report, October 2010 – December 2010**

The Associated Students of College of San Mateo (ASCSM) has had a very productive first quarter. Although it continues to be a time of transition in Student Activities and at CSM, the ASCSM has been able to successfully continue to participate in college governance and has been able to create a lively and entertaining campus atmosphere for CSM student, faculty, staff, and administrators. Some of the highlights for the 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, continue to issue credit card style Student and Staff ID Cards to the College community. To date, the AS has issued thousands of ID Cards to Students, Faculty, Staff and Administrators.

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

The Associated Students continues 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". A weeklong event that had free food, music, and activities. Over the week October 5<sup>th</sup> through October 9<sup>th</sup> the Senate held special Senate elections. Thirteen students ran for 12 Senate positions. During the weekend of October 16<sup>th</sup> through October 18<sup>th</sup> the students attended the California Community College Student Affairs Association Leadership Conference in Sacramento, CA. On October 24<sup>th</sup> several students attended a statewide student conference on the budget cuts facing California Community Colleges at UC Berkeley. On Thursday (October 29) and Friday (October 30) Student Senate sponsored their annual Haunted House. Several hundred students, faculty, staff visited the Haunted House over the two days. Over that same week, AS co-sponsored Spirit Week with the Athletics Department, this led up to the Homecoming football game on October 31<sup>st</sup>. On October 28<sup>th</sup>, the EOPS club sponsored an All Day Halloween Movie Marathon. Lastly, on October 30<sup>th</sup>, the Performance Dance Ensemble Club held a dance performance in the main quad.

**November:** On November 4<sup>th</sup>, the Associated Students in conjunction with the Inter Club Council held an ICC/Club Mixer; approximately 50 students from a variety of clubs attended. Over the weekend of November 6<sup>th</sup> through 8<sup>th</sup> the students attended the Student Senate for California Community Colleges General Assembly. On November 17<sup>th</sup>, the students in conjunction with the CSM President's Office organized and held an Associated Students Forum with President Claire to address students' responses to the budget cuts; approximately 100 students and 30 faculty/staff/administrators attended. The students also participated and co-sponsored a Candlelight Vigil with faculty and staff to express their feelings over the budget cuts. Lastly, Phi Theta Kappa Honors Club held a food drive from November 20<sup>th</sup> through December 16<sup>th</sup>, collecting can and other food goods for the underprivileged.

**December:** On December 7<sup>th</sup>, the Associated Students sponsored a mixer with the Board of Trustees, District administrators, and College administrators.

**Associated Students of Skyline College  
Budget Report for the 2<sup>nd</sup> Quarter 2009-2010  
Summary of Programs and Activities  
February 11, 2010**

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

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

- Art on Campus
- Campus Auxiliary Services Advisory Committee
- College Budget
- College Council
- Commencement Committee
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Students Council
- District Budget Committee
- District Shared Governance Council
- Ed Policy Committee
- Fresh Look / Webpage Advisory Committee
- Health and Safety Committee
- Institutional Planning
- Program Improvement Viability Committee
- Technology Committee

***Student Handbook and Academic Planners:*** Due to budget cuts the Student Handbook will only be available online in a downloadable format.

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

***Student Identification Cards:*** The Student Activities Office continues to produce Student ID Cards for the student body with assistance from the ASSC. The ASSC is delaying purchasing another ID machine and encouraging district wide discussion of the use of SMART Cards.

***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. This Fall, S.O.C.C. has four (4) new clubs: Ceramics Club, Volunteer Society, Veterans Club and Hand-to-Hand.

***Program and Events:***

**Unity Day  
October 21, 2009**

Unity day was collaboration of student clubs, learning communities and off campus organizations to promote awareness against violence and make students aware of the resource available to them. Approximately 300 people attended.

**November 18, 2009****Second Harvest Food Drive**

On Wednesday 11/18/09, the ASSC organized the annual Food Drive. Special thanks to all of the clubs that participated: LASO, Runners Club, FSU, Honors Club, Democrats Club, Cheer and Dance Squad, Skyline Fellowship, Sports Medicine Club and Volunteer Club. The ASSC's targeted goal for cash donations was \$500. Thanks to the generosity of the Skyline community they raised a total of \$909.86. They also collected a total of 2,298 non-perishable food items. Here were the Club Winners and their Prizes:

1<sup>st</sup>: LASO \$500.

2<sup>nd</sup>: Runners Club \$300.

3<sup>rd</sup>: FSU \$200.

**ASSC Q&As for Dr. Morrow****November 23, 2009**

The Associated Students requested that Dr. Morrow provide written answers to some questions concerning the September 2 shooting and other emergency preparedness issues so that they could share the information with other students. Dr. Morrow has done that and the Q&A is posted on the President's website at <http://www.skylinecollege.edu/facstaff/PresidentsOffice/otherprezmsg.html>.

**AIDS Awareness Week****November 30 – December 6 2009**

The ASSC and the Skyline Health Center sponsored AIDS Awareness Week.

Three AIDS Memorial Quilts have been on display: 2 panels in building 6, in the staircase and 1 panel in the library along with a book display by Barbara Daley. Forty students took advantage of free HIV testing on December 1, conducted by the San Mateo County HIV Testing Van in front of the Student Center and at the Health Center.

***Conferences:*****CCCSAA Leadership Conference****October 16, 2009 – October 18, 2009**

Five (5) A.S.S.C. members attended the California Community College Student Affairs Association (CCCSAA), 2009 Leadership Conference entitled, "Get up, Stand up, Lead." The Conference took place in Sacramento, California.

**General Assembly – SSCCC****November 5, 2009 – November 8, 2009**

Four (4) representatives of the A.S.S.C. attended discussion about the state budget crisis and how to advocate for student needs at the state level. The Conference was held in San Francisco, California.

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

*This page intentionally left blank*

**San Mateo County Community College District  
DISTRICT CASH FLOW SUMMARY  
FOR THE QUARTER ENDING DECEMBER 31, 2009**

	<b>GENERAL FUND</b>	<b>GENERAL RESTRICTED FUND</b>	<b>INSURANCE &amp; Debt Services FUND</b>	<b>CAPITAL OUTLAY FUND</b>	<b>CHILD CARE FUND</b>	<b>STUDENT AID FUND</b>	<b>POST- RETIREMENT RESERVES</b>
<b>Beg. Cash Balance in County Treasury</b>	4,608,134.25	8,582,108.70	26,515,222.54	351,314,979.96	179,294.61	602,857.94	-
<b>Cash inflow from operations:</b>							
Year-to-date Income	82,897,668.17	9,751,713.57	14,773,799.27	1,416,253.70	549,603.94	11,624,804.85	54,719.12
Accounts Receivable	8,615,247.51	502,971.49	88,790.17	8,286,129.82	40,431.25	351,298.33	(14,723,162.09)
Deferred Income	(3,869,639.61)	(1,542,340.35)		(272,986.42)	(15,067.50)	(197,338.00)	(1,211.76)
Cash awaiting for deposit	163,190.78						
<b>Total Income</b>	<b>92,414,601.10</b>	<b>17,294,453.41</b>	<b>41,377,811.98</b>	<b>360,744,377.06</b>	<b>754,262.30</b>	<b>12,381,623.12</b>	<b>(14,669,654.73)</b>
<b>Cash outflow for operations:</b>							
Year to date expenditure	53,240,531.54	9,844,105.95	17,853,426.16	78,003,173.95	531,111.50	6,673,898.72	5,168,910.89
Advances / Prepaid	(4,992.81)	(34,704.84)	-	(3,470,549.12)	-	-	
Account Payable	1,371,849.91	455,825.31	745.73	17,290,486.05	24,413.15	318,732.26	63,760.08
<b>Cash Balance From Operations</b>	<b>37,807,212.46</b>	<b>7,029,226.99</b>	<b>23,523,640.09</b>	<b>268,921,266.18</b>	<b>198,737.65</b>	<b>5,388,992.14</b>	<b>(19,902,325.70)</b>
<b>Other Cash inflow</b>							
Medical Flex Plan / Revolv. Fund	2,000.00						
TRANS	29,530,000.00						
Trusts (JPA & 3CBG)							
<b>Beg. Investment Balance</b>							
LAIF Balance	5,728,662.07						22,216,948.45
County Pool Balance	1,384,264.14						11,428,563.48
Special Bond			-	5,000.00			-
C.O.P.	-		337.00				-
<b>Total Beg. Balance</b>	<b>7,112,926.21</b>		<b>337.00</b>	<b>5,000.00</b>			<b>33,645,511.93</b>
<b>Y.T.D. Investment Balance</b>							
LAIF Balance	20,486,358.92						7,627,719.45
County Pool Balance	1,395,340.48						6,115,285.43
Special Bond			-	5,000.00			-
C.O.P.	-		197.92				-
<b>Y.T.D. Balance</b>	<b>21,881,699.40</b>		<b>197.92</b>	<b>5,000.00</b>			<b>13,743,004.88</b>
Net Cash changes from Investment	(14,768,773.19)		139.08	-			19,902,507.05
Net changes from unrealized gain / (loss)	181.35						(181.35)
Cash Balance in County Treasury	52,570,620.62	7,029,226.99	23,523,779.17	268,921,266.18	198,737.65	5,388,992.14	0.00
<b>Net Cash (Excluding TRANS &amp; Trusts)</b>	<b>23,040,620.62</b>	<b>7,029,226.99</b>	<b>23,523,779.17</b>	<b>268,921,266.18</b>	<b>198,737.65</b>	<b>5,388,992.14</b>	<b>0.00</b>

**California Community Colleges  
Quarterly Financial Status Report,  
CCFS—311Q**

CHANGE THE PERIOD 

Fiscal Year: 2009-2010

District: (370) SAN MATEO

Quarter Ended: (Q2) Dec 31, 2009

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-2010
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
<b>A. Revenues:</b>					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	113,931,358	113,080,954	114,207,833	107,967,167
A.2	Other Financing Sources (Object 8900)	202,657	982,466	641,061	17,824
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	<b>114,134,015</b>	<b>114,063,420</b>	<b>114,848,894</b>	<b>107,984,991</b>
<b>B. Expenditures:</b>					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	100,452,457	106,800,904	106,011,567	117,034,081
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	12,989,611	7,522,616	4,618,477	-3,549,147
B.3	<b>Total Unrestricted Expenditures (B.1+ B.2)</b>	<b>113,442,068</b>	<b>114,323,520</b>	<b>110,630,044</b>	<b>113,484,934</b>
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	<b>691,947</b>	<b>-260,100</b>	<b>4,218,850</b>	<b>-5,499,943</b>
D.	<b>Fund Balance, Beginning</b>	<b>9,879,706</b>	<b>10,571,653</b>	<b>10,311,553</b>	<b>14,530,403</b>
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	<b>9,879,706</b>	<b>10,571,653</b>	<b>10,311,553</b>	<b>14,530,403</b>
E.	<b>Fund Balance, Ending (C. + D.2)</b>	<b>10,571,653</b>	<b>10,311,553</b>	<b>14,530,403</b>	<b>9,030,460</b>
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	9.3%	9%	13.1%	8%

**II. Annualized Attendance FTES:**

G.1	<b>Annualized FTES (excluding apprentice and non-resident)</b>	21,827	18,768	22,374	22,795
-----	--	--------	--------	--------	--------

**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

		As of the specified quarter ended for each fiscal year			
		2006-07	2007-08	2008-09	2009-2010
H.1	Cash, excluding borrowed funds		8,082,687	-10,673,184	30,069,847
H.2	Cash, borrowed funds only			0	13,395,000
H.3	<b>Total Cash (H.1+ H.2)</b>	<b>12,444,121</b>	<b>8,082,687</b>	<b>2,721,816</b>	<b>59,599,847</b>

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>I. Revenues:</b>					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	108,457,335	108,967,167	82,896,466	76.1%

I.2	Other Financing Sources (Object 8900)	16,842	17,824	1,203	6.7%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	108,474,177	108,984,991	82,897,669	76.1%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	121,426,327	121,920,740	53,032,712	43.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	-3,565,547	-3,549,147	207,819	-5.9%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	117,860,780	118,371,593	53,240,531	45%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	-9,386,603	-9,386,602	29,657,138	
L	Adjusted Fund Balance, Beginning	14,530,403	14,530,403	14,530,403	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	5,143,800	5,143,801	44,187,541	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	4.4%	4.3%		

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

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

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

\* 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.)

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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES			CLASSIFIED SALARIES		
				1000		PER FTES	2000		PER FTES
				AMOUNT	%		AMOUNT	%	
<b>2002-03</b>									
Cañada College	\$12,914,050	4,095	\$3,154	\$7,938,949	61.48%	\$1,939	\$2,466,168	19.10%	\$602
College of San Mateo	\$30,361,237	9,562	\$3,175	\$18,624,825	61.34%	\$1,948	\$5,930,211	19.53%	\$620
Skyline College	\$21,601,746	7,596	\$2,844	\$12,985,438	60.11%	\$1,710	\$4,224,624	19.56%	\$556
Central Svcs/District Office	\$24,579,650	0	\$0	\$1,061,516	4.32%	\$0	\$7,816,635	31.80%	\$0
<b>Total</b>	<b>\$89,456,683</b>	<b>21,253</b>	<b>\$4,209</b>	<b>\$40,610,728</b>	<b>45.40%</b>	<b>\$1,911</b>	<b>\$20,437,638</b>	<b>22.85%</b>	<b>\$962</b>
<b>2003-2004</b>									
Cañada College	\$11,792,286	3,754	\$3,141	\$7,098,066	60.19%	\$1,891	\$2,090,852	17.73%	\$557
College of San Mateo	\$28,985,348	9,598	\$3,020	\$17,502,322	60.38%	\$1,824	\$5,157,683	17.79%	\$537
Skyline College	\$20,325,148	7,128	\$2,851	\$12,208,467	60.07%	\$1,713	\$3,783,320	18.61%	\$531
Central Svcs/District Office	\$27,181,269	0	\$0	\$574,914	2.12%	\$0	\$7,823,285	28.78%	\$0
<b>Total</b>	<b>\$88,284,051</b>	<b>20,480</b>	<b>\$4,311</b>	<b>\$37,383,769</b>	<b>42.34%</b>	<b>\$1,825</b>	<b>\$18,855,140</b>	<b>21.36%</b>	<b>\$921</b>
<b>2004-2005</b>									
Cañada College	\$13,075,199	4,061	\$3,220	\$7,522,047	57.53%	\$1,852	\$2,320,706	17.75%	\$571
College of San Mateo	\$29,993,932	8,942	\$3,354	\$18,130,378	60.45%	\$2,028	\$5,125,054	17.09%	\$573
Skyline College	\$21,488,221	6,970	\$3,083	\$12,940,296	60.22%	\$1,857	\$3,773,824	17.56%	\$541
Central Svcs/District Office	\$26,239,553	0	\$0	\$556,323	2.12%	\$0	\$8,142,280	31.03%	\$0
<b>Total</b>	<b>\$90,796,905</b>	<b>19,973</b>	<b>\$4,546</b>	<b>\$39,149,044</b>	<b>43.12%</b>	<b>\$1,960</b>	<b>\$19,361,863</b>	<b>21.32%</b>	<b>\$969</b>
<b>2005-06</b>									
Cañada College	\$13,755,589	4,195	\$3,279	\$8,025,133	58.34%	\$1,913	\$2,548,605	18.53%	\$608
College of San Mateo	\$31,692,633	8,669	\$3,656	\$19,075,209	60.19%	\$2,200	\$5,370,121	16.94%	\$619
Skyline College	\$22,945,013	6,887	\$3,332	\$13,556,860	59.08%	\$1,968	\$4,053,691	17.67%	\$589
Central Svcs/District Office	\$37,884,646	0	\$0	\$684,157	1.81%	\$0	\$8,810,570	23.26%	\$0
<b>Total</b>	<b>\$106,277,881</b>	<b>19,751</b>	<b>\$5,381</b>	<b>\$41,341,359</b>	<b>38.90%</b>	<b>\$2,093</b>	<b>\$20,782,987</b>	<b>19.56%</b>	<b>\$1,052</b>
<b>2006-07</b>									
Cañada College	\$15,513,098	4,255	\$3,646	\$9,052,774	58.36%	\$2,128	\$2,997,603	19.32%	\$704
College of San Mateo	\$34,805,627	8,791	\$3,959	\$21,259,480	61.08%	\$2,418	\$5,942,897	17.07%	\$676
Skyline College	\$24,344,471	6,801	\$3,580	\$14,577,180	59.88%	\$2,143	\$4,425,099	18.18%	\$651
Central Svcs/District Office	\$38,289,954	0	\$0	\$543,059	1.42%	\$0	\$9,007,902	23.53%	\$0
<b>Total</b>	<b>\$112,953,150</b>	<b>19,847</b>	<b>\$5,691</b>	<b>\$45,432,493</b>	<b>40.22%</b>	<b>\$2,289</b>	<b>\$22,373,501</b>	<b>19.81%</b>	<b>\$1,127</b>
<b>2007-08</b>									
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
<b>Total</b>	<b>\$114,642,350</b>	<b>20,867</b>	<b>\$5,494</b>	<b>\$47,927,031</b>	<b>41.81%</b>	<b>\$2,297</b>	<b>\$23,716,635</b>	<b>20.69%</b>	<b>\$1,137</b>
<b>2008-09</b>									
Cañada College	\$16,858,542	4,774	\$3,531	\$9,895,460	58.70%	\$2,073	\$3,323,871	19.72%	\$696
College of San Mateo	\$35,493,486	9,354	\$3,794	\$21,025,439	59.24%	\$2,248	\$6,247,000	17.60%	\$668
Skyline College	\$27,329,614	8,139	\$3,358	\$16,508,725	60.41%	\$2,028	\$4,764,004	17.43%	\$585
Central Svcs/District Office	\$21,726,333	0	\$0	-\$574,324	0.00%	\$0	\$656,455	3.02%	\$0
<b>Total</b>	<b>\$101,407,975</b>	<b>22,267</b>	<b>\$4,554</b>	<b>\$46,855,300</b>	<b>46.20%</b>	<b>\$2,104</b>	<b>\$14,991,330</b>	<b>14.78%</b>	<b>\$673</b>

Notes:

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

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

Page 2

EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000		
AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
\$1,865,192	14.44%	\$455	\$554,146	4.29%	\$135	\$31,230	0.24%	\$8	\$58,365	0.45%	\$14
\$4,411,303	14.53%	\$461	\$1,193,566	3.93%	\$125	\$103,905	0.34%	\$11	\$97,427	0.32%	\$10
\$3,064,203	14.18%	\$403	\$1,200,784	5.56%	\$158	\$121,793	0.56%	\$16	\$4,904	0.02%	\$1
\$5,824,556	23.70%	\$0	\$6,920,699	28.16%	\$0	\$305,539	1.24%	\$0	\$2,650,705	10.78%	\$0
<b>\$15,165,254</b>	<b>16.95%</b>	<b>\$714</b>	<b>\$9,869,195</b>	<b>11.03%</b>	<b>\$464</b>	<b>\$562,467</b>	<b>0.63%</b>	<b>\$26</b>	<b>\$2,811,401</b>	<b>3.14%</b>	<b>\$132</b>
\$1,942,156	16.47%	\$517	\$579,130	4.91%	\$154	\$26,203	0.22%	\$7	\$55,879	0.47%	\$15
\$4,761,950	16.43%	\$496	\$1,075,809	3.71%	\$112	\$105,309	0.36%	\$11	\$382,275	1.32%	\$40
\$3,393,849	16.70%	\$476	\$836,728	4.12%	\$117	\$35,212	0.17%	\$5	\$67,572	0.33%	\$9
\$7,234,924	26.62%	\$0	\$6,894,239	25.36%	\$0	\$342,145	1.26%	\$0	\$4,311,762	15.86%	\$0
<b>\$17,332,879</b>	<b>19.63%</b>	<b>\$846</b>	<b>\$9,385,906</b>	<b>10.63%</b>	<b>\$458</b>	<b>\$508,869</b>	<b>0.58%</b>	<b>\$25</b>	<b>\$4,817,488</b>	<b>5.46%</b>	<b>\$235</b>
\$2,186,184	16.72%	\$538	\$949,290	7.26%	\$234	\$70,109	0.54%	\$17	\$26,863	0.21%	\$7
\$5,131,569	17.11%	\$574	\$1,396,104	4.65%	\$156	\$43,686	0.15%	\$5	\$167,140	0.56%	\$19
\$3,674,519	17.10%	\$527	\$925,656	4.31%	\$133	\$71,598	0.33%	\$10	\$102,326	0.48%	\$15
\$7,964,149	30.35%	\$0	\$6,693,121	25.51%	\$0	\$230,493	0.88%	\$0	\$2,653,187	10.11%	\$0
<b>\$18,956,422</b>	<b>20.88%</b>	<b>\$949</b>	<b>\$9,964,172</b>	<b>10.97%</b>	<b>\$499</b>	<b>\$415,886</b>	<b>0.46%</b>	<b>\$21</b>	<b>\$2,949,516</b>	<b>3.25%</b>	<b>\$148</b>
\$2,426,386	17.64%	\$578	\$741,963	5.39%	\$177	\$1,662	0.01%	\$0	\$11,840	0.09%	\$3
\$5,502,772	17.36%	\$635	\$1,526,260	4.82%	\$176	\$32,953	0.10%	\$4	\$185,318	0.58%	\$21
\$3,965,764	17.28%	\$576	\$1,175,846	5.12%	\$171	\$5,192	0.02%	\$1	\$187,660	0.82%	\$27
\$8,353,451	22.05%	\$0	\$6,570,316	17.34%	\$0	\$224,975	0.59%	\$0	\$13,241,177	34.95%	\$0
<b>\$20,248,373</b>	<b>19.05%</b>	<b>\$1,025</b>	<b>\$10,014,385</b>	<b>9.42%</b>	<b>\$507</b>	<b>\$264,782</b>	<b>0.25%</b>	<b>\$13</b>	<b>\$13,625,995</b>	<b>12.82%</b>	<b>\$690</b>
\$2,657,715	17.13%	\$625	\$803,287	5.18%	\$189	\$1,719	0.01%	\$0	\$51,186	0.33%	\$12
\$5,946,591	17.09%	\$676	\$1,656,659	4.76%	\$188	\$0	0.00%	\$0	\$288,699	0.83%	\$33
\$4,162,778	17.10%	\$612	\$1,153,116	4.74%	\$170	\$26,299	0.11%	\$4	\$149,225	0.61%	\$22
\$9,126,555	23.84%	\$0	\$6,917,282	18.07%	\$0	\$194,463	0.51%	\$0	\$12,500,693	32.65%	\$0
<b>\$21,893,639</b>	<b>19.38%</b>	<b>\$1,103</b>	<b>\$10,530,344</b>	<b>9.32%</b>	<b>\$531</b>	<b>\$222,481</b>	<b>0.20%</b>	<b>\$11</b>	<b>\$12,989,803</b>	<b>11.50%</b>	<b>\$654</b>
\$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
<b>\$23,740,404</b>	<b>20.71%</b>	<b>\$1,138</b>	<b>\$11,635,890</b>	<b>10.15%</b>	<b>\$558</b>	<b>\$99,774</b>	<b>0.09%</b>	<b>\$5</b>	<b>\$7,522,616</b>	<b>6.56%</b>	<b>\$361</b>
\$3,001,316	17.80%	\$629	\$621,773	3.69%	\$130	\$0	0.00%	\$0	\$16,122	0.10%	\$3
\$6,314,448	37.46%	\$1,323	\$1,644,068	9.75%	\$344	\$0	0.00%	\$0	\$262,531	1.56%	\$55
\$4,606,975	12.98%	\$493	\$1,238,391	3.49%	\$132	\$21,761	0.06%	\$2	\$189,758	0.53%	\$20
\$9,887,569	36.18%	\$0	\$7,718,039	28.24%	\$0	\$110,596	0.40%	\$0	\$3,927,998	14.37%	\$0
<b>\$23,810,308</b>	<b>23.48%</b>	<b>\$1,069</b>	<b>\$11,222,271</b>	<b>51.65%</b>	<b>\$504</b>	<b>\$132,357</b>	<b>0.61%</b>	<b>\$6</b>	<b>\$4,396,409</b>	<b>20.24%</b>	<b>\$197</b>

Notes:

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

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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>2002-2003</b>								
Cañada College	\$12,568,099	4,095	\$9,462,639	75.29%	\$2,311	\$1,814,555	14.44%	\$443
College of San Mateo	\$28,608,707	9,559	\$23,215,700	81.15%	\$2,429	\$3,396,281	11.87%	\$355
Skyline College	\$21,190,072	7,585	\$16,576,214	78.23%	\$2,185	\$2,520,121	11.89%	\$332
Central Svcs/District Office	\$22,991,850	0	\$5,849,476	25.44%	\$0	\$400,752	1.74%	\$0
<b>Total</b>	<b>\$85,358,728</b>	<b>21,239</b>	<b>\$55,104,029</b>	<b>64.56%</b>	<b>\$2,594</b>	<b>\$8,131,709</b>	<b>9.53%</b>	<b>\$383</b>
<b>2003-2004</b>								
Cañada College	\$11,527,638	3,753	\$8,863,921	76.89%	\$2,362	\$1,466,925	12.73%	\$391
College of San Mateo	\$26,917,388	9,597	\$21,243,979	78.92%	\$2,214	\$3,554,627	13.21%	\$370
Skyline College	\$19,951,945	7,127	\$15,620,283	78.29%	\$2,192	\$2,289,664	11.48%	\$321
Central Svcs/District Office	\$24,932,870	0	\$6,062,452	24.32%	\$0	\$234,218	0.94%	\$0
<b>Total</b>	<b>\$83,329,841</b>	<b>20,477</b>	<b>\$51,790,635</b>	<b>62.15%</b>	<b>\$2,529</b>	<b>\$7,545,434</b>	<b>9.05%</b>	<b>\$368</b>
<b>2004-2005</b>								
Cañada College	\$12,766,997	4,061	\$9,884,468	77.42%	\$2,434	\$1,578,171	12.36%	\$389
College of San Mateo	\$28,153,518	8,942	\$22,304,783	79.23%	\$2,494	\$3,657,969	12.99%	\$409
Skyline College	\$21,141,029	6,970	\$16,707,797	79.03%	\$2,397	\$2,461,809	11.64%	\$353
Central Svcs/District Office	\$25,456,582	0	\$6,316,373	24.81%	\$0	\$332,869	1.31%	\$0
<b>Total</b>	<b>\$87,518,126</b>	<b>19,973</b>	<b>\$55,213,421</b>	<b>63.09%</b>	<b>\$2,764</b>	<b>\$8,030,818</b>	<b>9.18%</b>	<b>\$402</b>
<b>2005-2006</b>								
Cañada College	\$13,433,034	4,195	\$10,429,502	77.64%	\$2,486	\$1,732,452	12.90%	\$413
College of San Mateo	\$29,641,602	8,669	\$23,696,737	79.94%	\$2,734	\$3,653,820	12.33%	\$421
Skyline College	\$22,541,883	6,887	\$17,500,735	77.64%	\$2,541	\$2,710,112	12.02%	\$394
Central Svcs/District Office	\$29,071,627	0	\$6,420,495	22.09%	\$0	\$138,270	0.48%	\$0
<b>Total</b>	<b>\$94,688,147</b>	<b>19,751</b>	<b>\$58,047,469</b>	<b>61.30%</b>	<b>\$2,939</b>	<b>\$8,234,654</b>	<b>8.70%</b>	<b>\$417</b>
<b>2006-2007</b>								
Cañada College	\$15,188,197	4,255	\$11,678,314	76.89%	\$2,745	\$2,005,024	13.20%	\$471
College of San Mateo	\$32,849,639	8,791	\$26,222,370	79.83%	\$2,983	\$4,035,319	12.28%	\$459
Skyline College	\$24,083,289	6,801	\$18,875,389	78.38%	\$2,775	\$2,828,514	11.74%	\$416
Central Svcs/District Office	\$31,405,893	0	\$10,113,333	32.20%	\$0	\$91,401	0.29%	\$0
<b>Total</b>	<b>\$103,527,018</b>	<b>19,847</b>	<b>\$66,889,406</b>	<b>64.61%</b>	<b>\$3,370</b>	<b>\$8,960,258</b>	<b>8.65%</b>	<b>\$451</b>
<b>2007-2008</b>								
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
<b>Total</b>	<b>\$110,555,068</b>	<b>20,867</b>	<b>\$71,368,379</b>	<b>64.55%</b>	<b>\$3,420</b>	<b>\$9,037,226</b>	<b>8.17%</b>	<b>\$433</b>
<b>2008-2009</b>								
Cañada College	\$16,469,244	4,774	\$12,688,927	77.05%	\$2,658	\$2,299,008	13.96%	\$482
College of San Mateo	\$33,254,715	9,354	\$26,778,912	80.53%	\$2,863	\$3,863,920	11.62%	\$413
Skyline College	\$26,669,433	8,139	\$20,987,266	78.69%	\$2,579	\$3,113,514	11.67%	\$383
Central Svcs/District Office	\$30,311,416	0	\$9,058,385	29.88%	\$0	\$0	0.00%	\$0
<b>Total</b>	<b>\$106,704,808</b>	<b>22,267</b>	<b>\$69,513,491</b>	<b>65.15%</b>	<b>\$3,122</b>	<b>\$9,276,443</b>	<b>8.69%</b>	<b>\$417</b>

Notes:

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

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

Page 2

2002-2003	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
Cañada College	\$12,568,099	4,095	\$14,410	0.11%	\$4	\$1,276,495	10.16%	\$312
College of San Mateo	\$28,608,707	9,559	\$91,980	0.32%	\$10	\$1,904,746	6.66%	\$199
Skyline College	\$21,190,072	7,585	\$92,136	0.43%	\$12	\$2,001,601	9.45%	\$264
Central Svcs/District Office	\$22,991,850	0	\$7,622,870	33.15%	\$0	\$9,118,752	39.66%	\$0
<b>Total</b>	<b>\$85,358,728</b>	<b>21,239</b>	<b>\$7,821,396</b>	<b>9.16%</b>	<b>\$368</b>	<b>\$14,301,594</b>	<b>16.75%</b>	<b>\$673</b>
<b>2003-2004</b>								
Cañada College	\$11,527,638	3,753	\$22,774	0.20%	\$6	\$1,174,018	10.18%	\$313
College of San Mateo	\$26,917,388	9,597	\$25,548	0.09%	\$3	\$2,093,234	7.78%	\$218
Skyline College	\$19,951,945	7,127	\$34,393	0.17%	\$5	\$2,007,605	10.06%	\$282
Central Svcs/District Office	\$24,932,870	0	\$8,099,486	32.49%	\$0	\$10,536,714	42.26%	\$0
<b>Total</b>	<b>\$83,329,841</b>	<b>20,477</b>	<b>\$8,182,201</b>	<b>9.82%</b>	<b>\$400</b>	<b>\$15,811,571</b>	<b>18.97%</b>	<b>\$772</b>
<b>2004-2005</b>								
Cañada College	\$12,766,997	4,061	\$26,358	0.21%	\$6	\$1,277,999	10.01%	\$315
College of San Mateo	\$28,153,518	8,942	\$52,632	0.19%	\$6	\$2,138,134	7.59%	\$239
Skyline College	\$21,141,029	6,970	\$30,015	0.14%	\$4	\$1,941,408	9.18%	\$279
Central Svcs/District Office	\$25,456,582	0	\$8,298,369	32.60%	\$0	\$10,508,972	41.28%	\$0
<b>Total</b>	<b>\$87,518,126</b>	<b>19,973</b>	<b>\$8,407,373</b>	<b>9.61%</b>	<b>\$421</b>	<b>\$15,866,514</b>	<b>18.13%</b>	<b>\$794</b>
<b>2005-2006</b>								
Cañada College	\$13,433,034	4,195	\$18,700	0.14%	\$4	\$1,252,381	9.32%	\$299
College of San Mateo	\$29,641,602	8,669	\$67,045	0.23%	\$8	\$2,224,001	7.50%	\$257
Skyline College	\$22,541,883	6,887	\$39,579	0.18%	\$6	\$2,291,457	10.17%	\$333
Central Svcs/District Office	\$29,071,627	0	\$9,178,140	31.57%	\$0	\$13,334,722	45.87%	\$0
<b>Total</b>	<b>\$94,688,147</b>	<b>19,751</b>	<b>\$9,303,463</b>	<b>9.83%</b>	<b>\$471</b>	<b>\$19,102,561</b>	<b>20.17%</b>	<b>\$967</b>
<b>2006-2007</b>								
Cañada College	\$15,188,197	4,255	\$24,767	0.16%	\$6	\$1,480,092	9.75%	\$348
College of San Mateo	\$32,849,639	8,791	\$102,174	0.31%	\$12	\$2,489,776	7.58%	\$283
Skyline College	\$24,083,289	6,801	\$69,199	0.29%	\$10	\$2,310,187	9.59%	\$340
Central Svcs/District Office	\$31,405,893	0	\$9,271,854	29.52%	\$0	\$11,929,305	37.98%	\$0
<b>Total</b>	<b>\$103,527,018</b>	<b>19,847</b>	<b>\$9,467,994</b>	<b>9.15%</b>	<b>\$477</b>	<b>\$18,209,360</b>	<b>17.59%</b>	<b>\$917</b>
<b>2007-2008</b>								
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
<b>Total</b>	<b>\$110,555,068</b>	<b>20,867</b>	<b>\$11,310,957</b>	<b>10.23%</b>	<b>\$542</b>	<b>\$18,838,506</b>	<b>17.04%</b>	<b>\$903</b>
<b>2008-2009</b>								
Cañada College	\$16,469,244	4,774	\$22,740	0.14%	\$5	\$1,458,569	8.86%	\$306
College of San Mateo	\$33,254,715	9,354	\$89,106	0.27%	\$10	\$2,522,776	7.59%	\$270
Skyline College	\$26,669,433	8,139	\$41,400	0.16%	\$5	\$2,527,253	9.48%	\$311
Central Svcs/District Office	\$30,311,416	0	\$10,479,660	34.57%	\$0	\$10,773,370	35.54%	\$0
<b>Total</b>	<b>\$106,704,808</b>	<b>22,267</b>	<b>\$10,632,906</b>	<b>9.96%</b>	<b>\$478</b>	<b>\$17,281,969</b>	<b>16.20%</b>	<b>\$776</b>

Notes:

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

**San Mateo County Community College District**

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

Page 1

	TOTAL GEN'L FUND EXPENSES 1000X only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>2002-2003</b>							
Cañada College	\$7,938,949	\$3,467,519	43.68%	\$2,615,205	32.94%	\$805,999	10.15%
College of San Mateo	\$18,624,825	\$8,518,979	45.74%	\$5,604,672	30.09%	\$2,409,304	12.94%
Skyline College	\$12,985,437	\$6,069,969	46.74%	\$4,062,460	31.28%	\$1,257,087	9.68%
Central Svcs/District Office	\$1,061,515	\$0	0.00%	\$391,050	36.84%	\$211,944	19.97%
<b>Total</b>	<b>\$40,610,726</b>	<b>\$18,056,467</b>	<b>44.46%</b>	<b>\$12,673,387</b>	<b>31.21%</b>	<b>\$4,684,334</b>	<b>11.53%</b>
<b>2003-2004</b>							
Cañada College	\$7,098,066	\$3,144,684	44.30%	\$2,302,158	32.43%	\$760,360	10.71%
College of San Mateo	\$17,502,322	\$8,577,689	49.01%	\$5,012,198	28.64%	\$1,823,505	10.42%
Skyline College	\$12,208,468	\$6,112,291	50.07%	\$3,334,618	27.31%	\$1,119,031	9.17%
Central Svcs/District Office	\$628,339	\$0	0.00%	\$112,740	17.94%	\$130,975	20.84%
<b>Total</b>	<b>\$37,437,195</b>	<b>\$17,834,664</b>	<b>47.64%</b>	<b>\$10,761,714</b>	<b>28.75%</b>	<b>\$3,833,871</b>	<b>10.24%</b>
<b>2004-2005</b>							
Cañada College	\$7,522,047	\$3,276,153	43.55%	\$2,656,401	35.31%	\$546,918	7.27%
College of San Mateo	\$18,130,378	\$8,676,777	47.86%	\$5,535,593	30.53%	\$1,864,834	10.29%
Skyline College	\$12,940,296	\$6,088,589	47.05%	\$3,795,455	29.33%	\$1,288,737	9.96%
Central Svcs/District Office	\$556,323	\$0	0.00%	\$0	0.00%	\$130,512	23.46%
<b>Total</b>	<b>\$39,149,044</b>	<b>\$18,041,520</b>	<b>46.08%</b>	<b>\$11,987,449</b>	<b>30.62%</b>	<b>\$3,831,002</b>	<b>9.79%</b>
<b>2005-2006</b>							
Cañada College	\$8,025,133	\$3,505,905	43.69%	\$2,853,363	35.56%	\$542,219	6.76%
College of San Mateo	\$19,075,209	\$9,146,227	47.95%	\$5,821,588	30.52%	\$1,867,996	9.79%
Skyline College	\$13,556,860	\$6,550,140	48.32%	\$3,977,735	29.34%	\$1,312,030	9.68%
Central Svcs/District Office	\$684,157	\$0	0.00%	\$0	0.00%	\$184,560	26.98%
<b>Total</b>	<b>\$41,341,359</b>	<b>\$19,202,272</b>	<b>46.45%</b>	<b>\$12,652,686</b>	<b>30.61%</b>	<b>\$3,906,806</b>	<b>9.45%</b>
<b>2006-2007</b>							
Cañada College	\$9,052,775	\$3,440,689	38.01%	\$3,695,489	40.82%	\$650,099	7.18%
College of San Mateo	\$21,259,480	\$9,336,418	43.92%	\$7,163,376	33.69%	\$2,414,805	11.36%
Skyline College	\$14,577,179	\$6,361,816	43.64%	\$5,016,930	34.42%	\$1,370,191	9.40%
Central Svcs/District Office	\$490,047	\$0	0.00%	\$186	0.04%	\$90,637	18.50%
<b>Total</b>	<b>\$45,379,481</b>	<b>\$19,138,923</b>	<b>42.18%</b>	<b>\$15,875,981</b>	<b>34.98%</b>	<b>\$4,525,732</b>	<b>9.97%</b>
<b>2007-2008</b>							
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%
<b>Total</b>	<b>\$47,963,273</b>	<b>\$20,494,427</b>	<b>42.73%</b>	<b>\$17,007,361</b>	<b>35.46%</b>	<b>\$4,263,160</b>	<b>8.89%</b>
<b>2008-2009</b>							
Cañada College	\$9,904,053	\$3,544,538	35.79%	\$4,056,147	40.95%	\$977,734	9.87%
College of San Mateo	\$21,025,803	\$9,527,023	45.31%	\$7,213,197	34.31%	\$1,671,028	7.95%
Skyline College	\$16,510,947	\$6,446,076	39.04%	\$6,449,553	39.06%	\$1,290,645	7.82%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$0	0.00%	\$86,969	13.76%
<b>Total</b>	<b>\$48,072,649</b>	<b>\$19,517,637</b>	<b>40.60%</b>	<b>\$17,718,896</b>	<b>36.86%</b>	<b>\$4,026,375</b>	<b>8.38%</b>

Notes:

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

**San Mateo County Community College District**

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

Page 2

	TOTAL GEN'L FUND EXPENSES 1000X only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>2002-2003</b>							
Cañada College	\$7,938,949	\$91,244	1.15%	\$740,766	9.33%	\$218,216	2.75%
College of San Mateo	\$18,624,825	\$516,423	2.77%	\$1,337,925	7.18%	\$237,522	1.28%
Skyline College	\$12,985,437	\$442,875	3.41%	\$978,686	7.54%	\$174,360	1.34%
Central Svcs/District Office	\$1,061,515	\$155,679	14.67%	\$302,842	28.53%	\$0	0.00%
<b>Total</b>	<b>\$40,610,726</b>	<b>\$1,206,221</b>	<b>2.97%</b>	<b>\$3,360,219</b>	<b>8.27%</b>	<b>\$630,098</b>	<b>1.55%</b>
<b>2003-2004</b>							
Cañada College	\$7,098,066	\$107,055	1.51%	\$638,217	8.99%	\$145,592	2.05%
College of San Mateo	\$17,502,322	\$383,720	2.19%	\$1,458,659	8.33%	\$246,551	1.41%
Skyline College	\$12,208,468	\$408,556	3.35%	\$1,039,982	8.52%	\$193,990	1.59%
Central Svcs/District Office	\$628,339	\$69,631	11.08%	\$314,993	50.13%	\$0	0.00%
<b>Total</b>	<b>\$37,437,195</b>	<b>\$968,962</b>	<b>2.59%</b>	<b>\$3,451,851</b>	<b>9.22%</b>	<b>\$586,133</b>	<b>1.57%</b>
<b>2004-2005</b>							
Cañada College	\$7,522,047	\$135,800	1.81%	\$860,529	11.44%	\$46,245	0.61%
College of San Mateo	\$18,130,378	\$380,334	2.10%	\$1,411,863	7.79%	\$260,976	7.79%
Skyline College	\$12,940,296	\$474,803	3.67%	\$1,094,725	8.46%	\$197,987	1.53%
Central Svcs/District Office	\$556,323	\$24,801	4.46%	\$401,010	72.08%	\$0	0.00%
<b>Total</b>	<b>\$39,149,044</b>	<b>\$1,015,739</b>	<b>2.59%</b>	<b>\$3,768,127</b>	<b>9.63%</b>	<b>\$505,209</b>	<b>1.29%</b>
<b>2005-2006</b>							
Cañada College	\$8,025,133	\$203,198	2.53%	\$910,945	11.35%	\$9,502	0.12%
College of San Mateo	\$19,075,209	\$418,873	2.20%	\$1,546,789	8.11%	\$273,736	8.11%
Skyline College	\$13,556,860	\$508,931	3.75%	\$1,019,490	7.52%	\$188,533	1.39%
Central Svcs/District Office	\$684,157	\$6,460	0.94%	\$493,137	72.08%	\$0	0.00%
<b>Total</b>	<b>\$41,341,359</b>	<b>\$1,137,462</b>	<b>2.75%</b>	<b>\$3,970,361</b>	<b>9.60%</b>	<b>\$471,771</b>	<b>1.14%</b>
<b>2006-2007</b>							
Cañada College	\$9,052,775	\$228,981	2.53%	\$988,140	10.92%	\$49,377	0.55%
College of San Mateo	\$21,259,480	\$469,672	2.21%	\$1,583,476	7.45%	\$291,733	1.37%
Skyline College	\$14,577,179	\$509,909	3.50%	\$1,079,613	7.41%	\$238,720	1.64%
Central Svcs/District Office	\$490,047	\$23,116	4.72%	\$376,108	76.75%	\$0	0.00%
<b>Total</b>	<b>\$45,379,481</b>	<b>\$1,231,678</b>	<b>2.71%</b>	<b>\$4,027,337</b>	<b>8.87%</b>	<b>\$579,830</b>	<b>1.28%</b>
<b>2007-2008</b>							
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%
<b>Total</b>	<b>\$47,963,273</b>	<b>\$1,302,988</b>	<b>2.72%</b>	<b>\$4,284,834</b>	<b>8.93%</b>	<b>\$610,503</b>	<b>1.27%</b>
<b>2008-2009</b>							
Cañada College	\$9,904,053	\$131,654	1.33%	\$1,097,819	11.08%	\$96,162	0.97%
College of San Mateo	\$21,025,803	\$628,108	2.99%	\$1,684,106	8.01%	\$302,341	1.44%
Skyline College	\$16,510,947	\$764,700	4.63%	\$1,343,278	8.14%	\$216,695	1.31%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$544,876	86.24%	\$0	0.00%
<b>Total</b>	<b>\$48,072,649</b>	<b>\$1,524,463</b>	<b>3.17%</b>	<b>\$4,670,079</b>	<b>9.71%</b>	<b>\$615,198</b>	<b>1.28%</b>

Notes:

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