

San Mateo County Community College District

2013-14 Mid-Year Budget Report

College of San Mateo

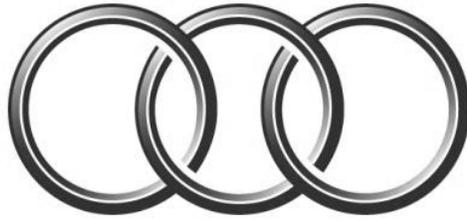


Cañada College

District Office



Skyline College



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

2013-14
Mid-Year Budget
Report

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Acknowledgements:

Photographs that appear in this book have been contributed by the District and College staff including the San Mateo Athletic Club staff, Skyline Bookstore Manager Kevin Chak and the Bookstore staff.

San Mateo County Community College District 2013-14 Mid-Year Budget Report

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2013-14 Mid-Year Budget Summary

This 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 2014-15.

Governor Brown presented his proposed budget package for fiscal year 2014-15 on January 9th, one day earlier than planned. The budget proposal projects \$106.1 billion in new revenues plus \$4.2 in carryover funds and a \$106.8 billion spending plan. The State has made significant fiscal progress over the last two years. National and local economic growth, combined with numerous cuts statewide, has finally produced a modest budget surplus. After several years of deficits, California appears to be headed towards a brighter financial future.

The Department of Finance (DOF) identified strong performance in the stock market as the main reason for the unexpected new revenues. The Legislative Analyst Office (LAO) added that the improvement in the economy has been facilitated by California's continuing economic recovery, soaring stock market, increased revenues from Proposition 30 and legislative decisions to limit spending commitments. The LAO further agrees with the budget proposal's components that supports education. The DOF and LAO are not far apart in their revenue projections, with the DOF forecasting \$118 billion by 2017-18 and the LAO estimating that number to be \$119.6 billion.

Reactions to the Governor's proposal have been generally positive. Legislators and education stakeholders commented that the budget shows the Governor's commitment to rebuild and invest in education.¹ As part of this commitment, the Governor proposed to pay off outstanding deferrals owed to K-14 by 2016.

The Governor does not propose to raise student fees, nor does he propose to fund FTES on completion or to require all students seeking fee waivers to complete a Free Application for Federal Student Aid (FAFSA). He further states his intent to devise a plan in the 2015-16 fiscal year that will resolve the California State Teachers' Retirement System (CalSTRS) growing unfunded liability—currently valued at \$80 billion.

The following major highlights pertain to California Community Colleges (CCCs) for 2014-15 as summarized by State Vice Chancellor Dan Troy:

- \$155.2 million to fund a 3% restoration of access. The budget proposes that the Board of Governors adopt a formula for local growth allocations that gives priority to districts “identified as having the greatest unmet need in adequately serving their community’s higher educational needs.” The budget summary states that all districts will be eligible for expanded access and that districts will eventually be restored to pre-recession levels.
- \$48.5 million to fund a statutory COLA of 0.86%.
- \$200 million to support student success programs and strengthen support for underrepresented students. This includes \$100 million for the Student Success and Support Program and \$100 million to close gaps in access and achievement for underrepresented students groups, as identified in Student Equity Plans.
- \$175 million to be evenly split between deferred maintenance and instructional equipment.
- \$235.6 million in the budget year funding to pay down deferrals. Combined with \$356.8 million proposed in one-time funds for this purpose, this would completely eliminate the system’s inter-year deferrals.
- \$39 million in funds owing to Proposition 39 to address energy efficiency projects and workforce development.
- \$2.5 million is provided to provide local technical assistance to support implementation of effective practices in all districts, with priority placed on underperforming districts. Additionally, the Chancellor’s

¹ The Annual ACCCA & ACBO Budget Workshop handbook on the Governor's 2014-15 Proposed Budget, pages 11-12

Office will receive \$1.1 million and will add 9 new positions to aid this effort by developing indicators of student success and to monitor performance.

- \$50 million in one-time funding (non-Proposition 98) is proposed for incentive awards that recognize models of innovation in higher education that increase the number of students earning bachelor's degrees, increase the number of bachelor's degrees earned within four years, and ease transfer within the state's education system.
- Flexibility - The Governor proposes to allow districts to reallocate up to 25% of funds from select categorical programs to other federal, state, or local programs to meet the needs of underrepresented student groups as identified in Student Equity Plans.
- RDAs - The Governor proposes to improve the stability of the base apportionment by moving up the deadline for determining the amount of backfill funding necessary to resolve shortfalls stemming from RDA funds. This should help to resolve deficits prior to the end of the fiscal year rather than after the fact. The Governor proposes to initiate this change in the current year, and he provides \$38.4 million for 2013-14 and \$35.6 million for 2014-15 to account for the shift.
- Apportionment stabilization - Proposition 30 requires that each district receive at least \$100 per FTES from the Education Protection Account created by the ballot initiative. This resulted in additional unfunded obligations to districts that would not have otherwise received state General Fund dollars. The administration proposes to fund these obligations not only for 2014-15 and subsequent years, but also to backfill obligations from 2012-13 and 2013-14. The Governor attempts to further stabilize the base apportionment by estimating local obligations for FTES stability and restoration costs provided in statute. Broadly, these changes are intended to mitigate structural deficits that have plagued the system in recent years.
- Adult Education - The Governor reiterates his commitment to provide funding in the 2015-16 budget to implement the plans being developed by regional adult education consortia.

State News

State Controller John Chiang reported that revenues are ahead of estimates for the first half of the fiscal year as consumer confidence rises and the economy surges.

The job market is also improving as the State's unemployment rate fell more than 1% from 9.8% at the end of 2012 compared to 8.5% in 2013 as noted by the Department of Finance (DOF). However, it remains higher than the national average by 1.5% and is not expected to drop below 7% until 2016.²

A report by real estate firm Pacific Union states that the Bay Area continues to lead California's economic recovery, with the lowest unemployment rates in the State in November and strong economic growth in San Francisco and the Silicon Valley. Economist and Director of the Center for Continuing Study of the California Economy, Stephen Levy, said Southern California led the State in job gains in November and is now second only to the Bay Area in economic growth.³ Levy further notes that the tech centers around coastal areas that include Silicon Valley, San Francisco and Orange County have the largest sustained growth.



² School Services Community College Update, January 10, 2014.

³<http://blog.pacunion.com/bay-area-unemployment-continues-falling-lowest-in-state-in-november/>

The Governor promised to work with schools to reach agreement in finding a long-term solution to CalSTRS' unfunded retirement liability although there was no funding proposal for the budget year. According to estimates, the retirement system would run out of money in 30 years if a solution is not found. The retirement system is seeking \$4.5 billion annually to be fully funded. A report from CalSTRS in February 2013 provided options to solve the shortfall that would require increased contributions from the State, employers, and employees. The current State contribution is 5.291%, employers contribute 8.25% and members contribute 8%. The budget proposal warns school districts to prepare for increases to the contribution rate beginning fiscal year 2015-16.

Proposition 98

For 2014-15, the budget projects that the Proposition 98 minimum guarantee will grow to \$56.2 billion and will be determined by Test 3, which increases the guarantee based on the change in per-capita general fund revenues. This is a \$2.7 billion increase from the forecasted amount of \$54.5 billion in 2013-14 coming from projected base State revenue as well as a Proposition 98 share of the temporary tax increase (Proposition 30).

The Proposition 98 proposal contains a reasonable mix of ongoing and one-time spending that includes the payment of deferrals totaling \$6.2 billion to schools by the end of 2014-15. Deferral payments to community colleges include \$194 million in 2012-13, \$163 million in 2013-14 and \$236 million in 2014-15, totaling \$592 million. It also proposes to pay wall of debt obligations by the end of 2017-18 that includes \$4.5 billion in unpaid mandate claims, \$462 million for the Emergency Repair Program (ERP), and \$410 million for Quality Education Investment Act (QEIA).

Redevelopment

For 2014-15, the District is projecting approximately \$3 million in ongoing funds. As in the previous two years, there will most likely be additional one-time funds in 2014-15 as redevelopment agencies (RDAs) sell their property assets. It is difficult to predict at this time how much that would be.

Community and District Status

As a "community funded" entity, the District is supported by local property taxes and student fees and receives no State apportionment. As such, the District consults with the County Controller's office on a regular basis to project the District's property tax revenue. The District continues to receive funding for State categorical programs as well as federal financial aid for students.

The District's fiscal condition continues to be stable and secure with strong leadership provided by the Board of Trustees along with fiscal stewardship from District and College staff. The General Fund reserve levels are maintained and are more than adequate to meet unexpected challenges and emergencies. Based on calculations, the District expects to remain community supported in the foreseeable future.

Accreditation

All of our three Colleges (Cañada College, College of San Mateo and Skyline College) currently remain accredited. In October 2013, visiting teams from various colleges around the State were on-site to conduct interviews at each College and the District Office. During the visit, the teams met with various staff and College groups to verify the contents of the self-study reports in addressing the accreditation standards.

Prior to action by the Accrediting Commission for Community and Junior Colleges (ACCJC), the visiting team prepared a report of their findings to the accreditation commission regarding consistency with the standards on areas for improvement and recommendations for the Colleges. In November, the Colleges and District Office received external evaluation reports from the visiting teams allowing the Colleges to correct "errors of fact" and note any documented changes made to a program or programs at the conclusion of the team visits. The Colleges' and District responses were submitted to the commission in December.

On February 7th, the ACCJC sent letters to the College Presidents reaffirming full accreditation of all of our Colleges—Cañada College, College of San Mateo and Skyline College. This is welcome news and cause for celebration for the entire District community. It is a testament to the collective and collaborative efforts as well as commitment of many dedicated SMCCCD faculty, staff and students.

The Colleges are required to complete follow up reports to be submitted by October 2014 and fully resolve any noted deficiencies by the time the midterm reports are due in October 2015. The next accreditation visit is scheduled for fall 2019.

District Enrollment

Following is enrollment data provided by the Office of the Vice Chancellor of Educational Services and Planning for spring 2014. The numbers detailing headcount and enrollment are useful but should not be used to project funding as current funding is primarily based on property taxes. The headcount data reflects the total number of students in attendance regardless of units taken. Enrollment data is the total number of enrollments in each class.

End of First Day of Classes

	Cañada		CSM		Skyline		SMCCCD	
Overview	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	14,575	-2.7%	22,942	-0.6%	24,228	1.2%	61,745	-0.4%
College Headcounts	6,300	-1.0%	9,004	-0.7%	9,473	1.2%	24,777	-0.1%
FTES*	1,742	-3.2%	3,069	-3.9%	3,170	-0.3%	7,980	-2.3%
Load**	433	-1.1%	484	-6.5%	503	-4.4%	479	-4.3%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	161	-2.4%	264	1.9%	217	11.3%	642	3.7%
First-Time Transfer	343	-5.8%	523	-6.4%	516	6.2%	1,382	-1.9%
Returning	394	-9.2%	504	-13.0%	503	-16.7%	1,401	-13.4%
Returning Transfer	334	14.4%	407	0.7%	428	21.3%	1,169	11.4%
Concurrent K-12	203	-37.7%	200	4.2%	215	-7.7%	618	-17.7%
Continuing	4,865	1.7%	7,106	0.4%	7,594	1.4%	19,565	1.1%
Internet Enrollments	2,046	35.7%	2,919	1.3%	2,581	0.1%	7,546	8.3%

Source: Hyperion Enrollment Static Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 201008 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 2013-14 and 2014-15 Budget Planning

The Board of Trustees approved the 2014-15 Budget and Planning Calendar in January 2014 (see Pages 90-92). The District Committee on Budget and Finance reviews preliminary income assumptions and expenditure plans for 2014-15. For the last couple of years, the Committee has been discussing ways to improve the current resource allocation model. A major goal for the committee is to keep the basic framework of the existing model and modify it to address the District’s community supported status aligned with the Board’s core values and principles.

Cash Flow and Tax Revenue Anticipation Notes (TRANS)

The District now receives its main source of funds from property taxes which are distributed by the County in December and April. Having most cash inflows in the sixth and tenth month of the fiscal year puts a significant strain on the District's cash reserves because of cash requirements for payroll and other demands on a regular, monthly basis. As a result, the District must either maintain higher cash balances of its own through reserves and ending budget balances and/or engage in short-term borrowing through Tax Revenue Anticipation Notes (TRANS). In prior years, the District has issued up to \$30 million in TRANS 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 2014-15 expenditure plans as budget planning begins. Health care premiums increased for most plans on January 1, 2014. Depending on the increases, some employees switched to more affordable medical plans. HMO plans increased at an average of 7.58%, while PPO plans increased an average of 1.94% with an overall increase of 4.76% for all plans. There are no changes to Delta Dental or VSP (vision care) which remain at the same level as last year. Delta Care (PMI) increased 4%.

According to the School Services of California dashboard, the Public Employees Retirement System (PERS) employer contribution rate for 2014-15 is projected to be 11.442%, which remains the same as the current 2013-14 rate. The PERS Board adopts an official rate at their Board meeting in May. Based on preliminary estimates, the District is preparing for the proposed increased cost of more than 13% in 2015-16. The State Teachers Retirement System (STRS) Defined Benefit rate has remained at 8.25% for many years. Unlike PERS, whose Board authorizes contribution rates, the STRS contribution rate is codified by statute and any increase requires legislative action. Any legislative solution to the STRS unfunded liability will result in an increase to employer rates.

In early fall 2013, the District reached multi-year settlements with all bargaining units for modest cost of living increases through 2015-16.

District Committee on Budget and Finance members for 2013-14:	
Kathy Blackwood	District Executive Vice Chancellor
Eloisa Briones	Skyline Budget Office
Raymond Chow	District Chief Financial Officer
Laura Demsetz	CSM Academic Senate
Doug Hirzel	Cañada Academic Senate
Robert Hood	Cañada Classified
Maggie Ko	CSM Classified
Barbara Lamson	Skyline Classified
Vickie Nunes	Cañada Budget Office
Jan Roecks	CSM Budget Office
Masao Suzuki	Skyline AFT
Linda Whitten	Skyline Academic Senate
Jozsef Veres	Cañada AFSCME
Student representatives from each College	

2013-14 Mid-Year Budget Status

Revenues

The District’s revenue received to date is \$73,595,503 or 56.48% of the total revenue budget. Non-resident tuition fees far exceed the projected budget and partial State lottery has been received and was posted in January.

Unrestricted General Fund Revenue	2013-14 Budget	12/31/2013 Actuals	% of Total Budget
PropTaxes and RDA	\$115,673,179	\$65,179,117	56.35%
Proposition 30 (EPA)	3,896,442	2,932,223	75.25%
Lottery	2,400,000	0	0%
State PT Faculty Compensation	631,390	328,323	52.00%
Apprenticeship	62,150	32,318	52.00%
Non Resident Tuition	2,474,413	2,963,101	119.75%
Interest Income	1,200,000	720,370	60.03%
Miscellaneous	3,961,439	1,440,051	36.35%
Total Projected Revenue	\$130,299,013	\$73,595,503	56.48%

Expenditures

The District’s expenditures to date are \$58,054,817 or 41.22% of the total expenditure budget.

Unrestricted General Fund Expenses	2013-14 Budget	12/31/2013 Actuals	% of Total Budget
Cañada College	\$18,571,203	\$8,652,012	46.59%
College of San Mateo	30,952,070	15,663,072	50.60%
Skyline College	31,541,061	15,591,974	49.43%
District Office/Facilities	21,070,300	10,278,561	48.78%
Central Services	38,715,562	7,869,198	20.33%
Total Expense Budget	\$140,850,196	\$58,054,817	41.22%

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2013 as well as comparisons to three previous years. Note that, in addition to Districtwide expenditures, Central Services also serves as a holding account for some allocations to be transferred to the sites at the end of the fiscal year. In addition, the District has a 5% contingency reserve of more than \$5 million which is reflected in the fund balance.

Transfer of Funds

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

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

General Fund (Unrestricted) – Fund 1

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

1000	Academic Salaries	\$ 73,300
2000	Classified Salaries	(681,431)
3000	Employee Benefits	123,883
4000	Supplies and Materials	(61,608)
5000	Operating Expenses	1,174,316
6000	Capital Outlay	<u>92,210</u>
Total		\$720,670

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

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

8100	Federal Revenues	\$ -0-
8800	State/Local Revenues	127,736
8900	Other Sources	<u>592,934</u>
Total		\$720,670

Changes in revenue budgets are primarily the result of facilities use, surplus and miscellaneous sales.

General Fund (Restricted) – Fund 3

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

1000	Academic Salaries	\$(18,706)
2000	Classified Salaries	280,792
3000	Employee Benefits	31,272
4000	Supplies and Materials	(131,816)
5000	Operating Expenses	972,547
6000	Capital Outlay	97,013
7000	Other Outgo	<u>52,497</u>
Total		\$1,283,599

Increases in the Restricted General Fund budget occurred as a result of new external programs and grants as well as some budget revisions to existing programs. A list of new grants and augmentations to specially funded programs in the Restricted General Fund is located on Page 46.

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

8100	Federal Revenues	\$ 16,014
8600	State Revenues	904,883
8800	Local Revenues	361,801
8900	Other Sources	<u>900</u>
Total		\$1,283,599

Capital Outlay Projects Fund – Fund 4

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

2000	Classified Salaries	\$328,439
3000	Employee Benefits	(6,747)
4000	Supplies and Materials	12,838,017
5000	Operating Expenses	(45,885)
6000	Capital Outlay	(7,711,503)
7000	Other Outgo	<u>6,597,108</u>
Total		\$11,999,429

Changes in the expenditure budget relate to the redefinition of various projects, realignment within account classifications and transfers to the Colleges for instructional equipment and one-time fund reserves.

Capital Outlay Projects Fund – Fund 4

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

8600	State Revenues	\$212,542
8800	Local Revenues	5,826,106
8900	Other Sources	<u>5,960,781</u>
Total		\$11,999,429

Revenue increased as a result of the Lehman recovery, Zurich settlement and miscellaneous sale proceeds.

Child Development Fund – Fund 6

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

1000	Certificated Salaries	\$ 39,678
2000	Classified Salaries	\$ 13,571
3000	Employee Benefits	<u>15,529</u>
Total		68,778

There were adjustments to personnel at Skyline and CSM during the first half of the year.

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

8900	Other Sources	<u>\$ 68,778</u>
Total		68,778

Measure G (San Mateo Parcel Tax) – Fund 6

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

1000	Certificated Salaries	\$ 28,700
2000	Classified Salaries	112,517
3000	Employee Benefits	(3,620)
4000	Supplies and Materials	98,772
5000	Operating Expenses	<u>(236,369)</u>
Total		\$ -0-

Changes in expenditure budgets are a result of realignment in classifications within the Colleges based on spending plans as of December 2013.

Trust Fund (Student Aid) – Fund 7

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

7500	Scholarships	\$76,250
7600	Payments to Students	<u>23,514</u>
Total		\$99,764

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 and scholarships to eligible students.

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

8900	Other Sources	<u>99,764</u>
Total		\$99,764

Self Insurance Fund (Fund 2)

The Self Insurance Fund (Page 42) provides for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined by the Education Code. Mid-year expenditures of \$576,055 include salary costs and insurance premiums, and transfers into the fund are from Workers' Compensation benefits.

Debt Service Fund (Fund 25)

The purpose of a Debt Service Fund (Page 44) is to account for the accumulation of resources for, and the payment of, general long-term debt and long-term leases. Revenue comes from general obligation bonds.

Restricted General Fund (Fund 3)

The Restricted General Fund (Pages 47-51) includes all specially funded programs which are restricted in their use by law, regulations, donors, or other outside Federal, State and Local agencies. Included in the Restricted General Fund are Health Services and Parking Programs.

Health Services Fund

Mid-year Health Services fee revenue decreased from \$949,331 in 2012-13 to \$939,362 in 2013-14. The \$9,969 decrease can be attributed to lower enrollment. There has been no increase to the current fee of \$19 per semester and \$16 for summer school since Fall 2012.

Parking Fund

Mid-year parking fee revenue increased slightly from \$1,060,721 in 2012-13 to \$1,138,987 in 2013-14 partially due to the fee increase in Spring 2013.

The parking fee for a full semester remains at \$50 which is the maximum amount permitted by the Education Code. The summer session parking fee is \$25. The two-term Fall/Spring semester parking permit remains at \$90. In accordance with State law, students eligible for a Board of Governor's Grant that waive their enrollment fees pay \$30 per semester for a parking permit.

Capital Projects Fund (Fund 4)



The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. A project list can be found on Pages 54-55. Project expenditures as of December 31 were \$8,646,532.

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 District is nearing completion of the second phase of the Capital Improvement Program (CIP) with only a handful of projects remaining.

Staff continues to revise and update the master schedule and the master budget of the Capital Improvement Program to match the funding and programming requirements. However, the District has experienced a decline in State Capital Outlay funds for projects on all three campuses due to the fact that the State has failed to approve an educational facilities bond since 2006.

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 January/February 2014, but are subject to change.



Completed Projects – The following projects were completed in 2013:

- Light Pole Banner and Signage
- Tennis Court and Parking Lot Renovation
- Exterior Wayfinding Signage
- Building 9 Administration Records and Trio Reconfiguration
- Building 3/17 Access Security Upgrades
- Soccer Field Upgrade

Active Construction Projects – The following projects are under construction:

- Building 5/6 Classroom Wireless Access Point Enhancements
 - Anticipated Completion date: Summer 2014
- Building 5/6/8/9 Water Intrusion
 - Anticipated Completion date: Spring 2014
- Solar Photovoltaic System Installation
 - Anticipated Completion date: Summer 2014
- Building 3 Theater Carpet Replacement
 - Anticipated Completion date: Summer 2014
- Baseball Field Upgrade
 - Anticipated Completion date: Summer 2014

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

- Building 3 House Lighting
 - Anticipated Completion date: Summer 2014
- Parking Lot and Roadway Light Upgrade (LED)
 - Anticipated Completion date: Summer 2014

- New Team House for Baseball and Soccer
 - Anticipated Completion date: Summer 2014
- Building 1 Kinesiology (Programming Phase)
 - Anticipated Completion date: Spring 2014
- Math and Science (Programming Phase)
 - Anticipated Completion date: Spring 2014

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding contingent on the passing of a future educational facilities bond:

- Building 13 Multiple Program Instructional Center (FPP)

College of San Mateo

Completed Projects – The following projects were completed in 2013:

- Building 5 and 8 Locker Room Renovation
- Building 12 Roofing
- Football Field Upgrade
- Light Pole Banner and Signage
- Exterior Wayfinding Signage

Active Construction Projects – The following projects are under construction:

- North Gateway Project, Phase 2: Demolition of Buildings 21-29, Landscape and Hardscape
 - Anticipated Completion date: Summer 2014
- Building 19 Hazardous Materials Abatement
 - Anticipated Completion date: Spring 2014
- Beethoven Lot and Building 5 Wellness Center Path of Travel
 - Anticipated Completion date: Spring 2014
- Building 10 Exterior Stair
 - Anticipated Completion date: Spring 2014
- Diagonal Path Extension
 - Anticipated Completion date: Spring 2014
- East Perimeter Road Sidewalk Addition
 - Anticipated Completion date: Spring 2014
- Baseball Field Upgrades
 - Anticipated Completion date: Summer 2014
- Building 9 Exterior Light Fixture Replacement
 - Anticipated Completion date: Summer 2014

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

- Building 9 Library Carpet replacement
 - Anticipated Completion date: Summer 2014
- Parking Lot and Street Light Upgrade (LED)

- Anticipated Completion date: Summer 2014
- Edison Parking Lot
 - Scheduled to Commence: Pending Legal Appeal
- Building 3 House Lighting
 - Anticipated Completion date: Summer 2014

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding contingent on the passing of a future educational facilities bond:

- Building 19 Emerging Technology Center (FPP)



Completed Projects – The following projects were completed in 2013:

- Building 5 Disabled Student Programs and Services (DSPS) Relocation
- Building 5 Library Carpet Replacement
- Building 6 Servery Remodel and Floor Upgrade
- Building 6 Public Area Enhancements
- Building 19 Pacific Heights Environmental Science Lab Remodel
- Track Resurfacing
- Lower Soccer Field Replacement
- Light Pole Banner and Signage
- Exterior Wayfinding Signage
- Building 14 Child Development Center Security and ECE Improvement

Active Construction Projects – The following projects are under construction:

- Upper Soccer Field Upgrade
 - Anticipated Completion date: Spring 2014
- Baseball Field Upgrade
 - Anticipated Completion date: Summer 2014

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

- New Building Creative Arts/Fine Arts (Programming Phase)
 - Anticipated Completion date: Spring 2014

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding contingent on the passing of a future educational facilities bond:

- Building 2 Workforce and Economic Development Prosperity Center (FPP)



Districtwide Completed Construction Projects – The following projects were completed in 2013:

- Districtwide Automated External Defibrillator (AED) Deployment
- Districtwide Electric Vehicle Charging Stations
- Districtwide Infrastructure Analysis and Survey



Districtwide Active Projects: The following projects are under construction:

- Districtwide Utility Consumption Measurement & Verification
 - Anticipated Completion date: Summer 2014
- District Office Parking Lot Soil Investigation and Improvements
 - Anticipated Completion date: Spring 2014
- Districtwide Standards Upgrades
 - Anticipated Completion date: Summer 2014

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

- Districtwide Monitoring Based Commissioning (MBCx) Energy Efficiency Improvements
 - Anticipated Completion date: Spring 2014
- District Office Restroom Remodel
 - Anticipated Completion date: Summer 2014

Enterprise/Auxiliary Fund (Fund 5)

Bookstores

The following report covers the period July 1, 2013 through December 31, 2013 for the District Auxiliary Services. The District Auxiliary and Commercial Operations, including the three campus Bookstores, cafeterias, vending operations and the San Mateo Athletic Club (SMAC) at the College of San Mateo, are self-sustaining enterprises. All income generated covers the total salaries and expenses generated by these operations. General fund dollars are not used to subsidize District enterprise operations.

Bookstore Sales	2013-14	2012-13	\$ Change	% Change
Regular Merchandise Sales	\$ 3,121,124	\$ 3,292,935	\$ (171,811)	-5.2%
Computer Products Sales	\$ 70,713	\$ 86,587	\$ (15,873)	-18.3%
Total Merchandise Sales	\$ 3,191,837	\$ 3,379,522	\$ (187,684)	-5.6%
Textbook Rental Income	\$ 198,976	\$ 160,337	\$ 38,639	24.1%
Production Service Income	\$ 194,936	\$ 147,437	\$ 47,499	32.2%
Total Sales	\$ 3,585,750	\$ 3,687,295	\$ (101,546)	-2.8%

Regular merchandise sales have decreased slightly this year compared to last year as textbook sales continue to struggle. Textbook sales continue to decrease over last year due to a number of factors including the decline in enrollment, increased use of on-line alternatives and outside competition. Another factor affecting textbook sales is textbook rentals. Textbook rentals are not represented as sales and, therefore, the more textbooks we rent, the fewer textbooks we sell. In fact, we are realizing the gross margin we would on the sale of a new book on the rental of any book. Textbook rental fee revenue increased 24% this fall over last fall as the program continues to grow and is operational at all three Colleges with continuing support from each College administration.

Although textbook sales continue to decline, increases in textbook rentals at all three campuses continue. Through December 2013, the textbooks rented to students represent a savings to students of **\$596,928** if the students had to purchase the same textbooks new. The textbook rental program has clearly benefitted students by providing access to course materials that are affordable. Since Fall 2005, the textbook rental program has saved students in the District more than **\$6.5 million dollars** in course materials costs.

Districtwide, textbook sales are down over \$347,242 this year compared to last year, reflecting a 9% decrease. The coffee and convenience departments at each Bookstore continue to help offset the sales losses in the textbook department. Through the end of December, sales of coffee, snack and convenience items at the three Bookstores stand at \$985,475 compared with \$736,278 in 2012-13 and \$504,835 in 2011-12. Sales in this category are expected to approach \$2 million this year with continued steady growth.

The Skyline Graphic Arts Department and Campus Copy and Post at CSM continue to grow. Sales have increased 32% this year over last year. The team continues to reach out to departments on each campus to draw business to the copy centers for copying that is currently being done off campus.



Comparative figures are shown below:

Bookstore Recap	2013-14	2012-13	\$ Change	%Change
Operations				
Merchandise Sales	3,191,837	3,379,522	(187,684)	-5.6%
Textbook Rental Income	198,976	160,337	38,639	24.1%
Production Service Income	194,936	147,437	47,499	32.2%
Cost of Goods Sold	2,148,638	2,243,409	(94,771)	-4.2%
Gross Profit from Operations	1,437,112	1,443,886	(6,775)	-0.5%
Total Operating Expenses	1,390,633	1,435,418	(44,785)	-3.1%
Net Income/(Loss) from Operations	46,479	8,468	38,010	448.9%
Interest and Other Income	113,204	84,195	29,009	34.5%
Net Income Before Other Expenses	159,683	92,663	67,019	72.3%
District Support				
In-Kind Donations Received	53,325	30,500	22,825	74.8%
Admin Salary & Benefits	47,427	40,189	7,238	18.0%
Other Expenses	51,020	35,963	15,057	41.9%
Net Change in Fund Balance	114,561	47,011	67,549	143.7%

Cost of goods sold decreased slightly this year with excellent results posted from our mid-year inventory conducted at all three Bookstores at the end of October. Total direct operating expenses also decreased slightly this year over last year. The receipt of our annual contract payment from Pepsi is \$53,325 and includes a fixed contract payment and a \$1.00 per case payment for every case of product sold in the Bookstores and dining halls. This money will be used to support college programs this academic year as well as fund additional titles added to the textbook rental program and is spent down over the course of the academic year. Interest income is up over last year with the collection of another payment from the Lehman Brothers settlement in which the Bookstores suffered a significant loss along with the rest of the District. Other expenses under “District Support” represent donations made to groups at each of the three Colleges as well as the Bookstores’ investment in adding textbooks to the textbook rental program.

The added competition from numerous outside organizations, particularly of textbook sales, will continue to place pressure on the Bookstores’ overall financial performance. Any decline in enrollment will also have a negative impact on sales. All District Auxiliary and Commercial Operations are dependent on a strong, stable enrollment for continued success.

Cafeterias

Beverage, Snack and Food Service Vendors –

- The District’s beverage vending service partner is Pepsi Bottling Group. The contract was awarded effective July 1, 2012, ending on June 30, 2017.
- The District’s snack vending partner is Canteen. The contract was awarded on July 1, 2012, ending on June 30, 2017.
- The District’s food service partner is Pacific Dining Services. The contract was awarded on July 1, 2012 ending on June 30, 2015 with an option for two one-year renewals thereafter.

Pacific Dining has provided top quality service to the District. They continue to both meet and in many cases exceed expectations as our food service professionals.

Second quarter comparisons are noted below:

Cafeteria Recap	2013-14	2012-13	\$ Change	% Change
Revenues				
Food Service Income	\$ 74,680	\$ 64,066	\$ 10,614	16.6%
Vending Income	29,714	33,255	(3,541)	-10.6%
Interest Income	6,105	2,269	3,836	169.1%
Event Rental	37,937	23,445	14,492	61.8%
Other Income	-	-	-	0.0%
Total Revenues	\$ 148,437	\$ 123,035	\$ 25,402	20.6%
Expenditures	\$ 88,815	\$ 86,301	\$ 2,513	2.9%
Net Change in Fund Balance	\$ 59,622	\$ 36,733	\$ 22,889	62.3%

Compared to the second quarter 2012-13, food service income has increased substantially by 16.6%. Vending income has decreased by 10.6% compared to last year due in part to the loss of some enrollment, particularly in the summer but also because of a trend toward healthier choices that draw students away from vending machines. According to the sales representative from Pepsi, this is a trend across the country. Overall expenditures have increased slightly this year and will continue to do so as we augment the maintenance of the facilities to ensure they remain in the best condition for all guests. Event rental income has increased by 61.8% as we continue to host outside events. Event rental fees help support the facility for continued upgrade, upkeep and enhanced maintenance allowing us to maintain the facility at a superior level.

Income from food service and vending contracts enables the District to provide food and beverage services to the students. In addition, all of the commission dollars from the Pepsi and Canteen vending machines located throughout the District is returned directly to each College’s Associated Student Body for use with approved student related activities. These combined resources, along with interest income, also provide a stable Cafeteria fund not requiring support from the general fund. As part of the Enterprise Fund, the cafeteria and vending operations and are fully self-supporting. No General Fund dollars go to support any Enterprise operation. The fund is also responsible for the long-term maintenance and upgrading of aging facilities and equipment, as well as all expenses relating to the ongoing operational requirements under the food service and vending contracts

San Mateo Athletic Club and the San Mateo Aquatic Center

The addition of the Health and Wellness Building at College of San Mateo has afforded the District a number of educational and financial opportunities and has enabled us to serve the community in a completely different way. The San Mateo Athletic Club is a self-sustaining community-centered, fee-based operation offering numerous service options to the San Mateo campus community and the community-at-large.

Through December 31, 2013, key accomplishments include:

- **Memberships: 3,750**
- **Members: 5,008**
- Group Exercise classes: average 83 classes per week
- Group Exercise attendance average: 16 per class
- Member visits average: 21,246 per month
- 30% of SMAC staff are College students; 50% of the staff have a Bachelor’s degree or higher
- 265+ Master Swim program enrollees
- 175+ Bulldog Youth Swim Team members
- Successful pool rental program for local schools and community-based swim programs

- 100% of SMAC staff are AED and CPR certified
- 100% of SMAC staff meet or exceed MediFit/District employment standards and criteria

San Mateo Athletic Club financial summary:

San Mateo Athletic Club and Aquatic Center	2013-14	2012-13	\$ Change	% Change
Operating Revenues				
Registration & Membership	\$ 1,384,647	\$ 1,174,734	\$ 209,913	17.9%
Personal Training	194,464	149,755	44,709	29.9%
Aquatics	292,954	239,193	53,761	22.5%
Parking	37,319	34,099	3,220	9.4%
Group Exercise	28,191	20,755	7,436	35.8%
Retail	8,996	8,467	529	6.2%
Other Income	10,461	4,438	6,023	135.7%
Total Operating Revenue	\$ 1,957,032	\$ 1,631,440	\$ 325,592	20.0%
Operating Expenses	\$ 1,348,020	\$ 1,197,723	\$ 150,297	12.5%
Net Operating Income/(Loss)	\$ 609,012	\$ 433,718	\$ 175,294	40.4%
District Support				
District Support Income	35,048	36,671	(1,623)	-4.4%
District Support Expense	119,343	89,895	29,448	32.8%
Net Change in Fund Balance	\$ 524,717	\$ 380,494	\$ 144,224	37.9%

In addition to outstanding financial results, **SMAC has surpassed 5,000 members as of December 31, 2013.** The initial proforma forecasted membership reaching 2,500 members in five years but that projection has more than doubled in four years. Total operating revenue continues to exceed both budget and the initial proforma expectations and is 20% or \$325,592 ahead of last year with increases in every area of the operation.

Net operating income is 40% ahead of last year at this time. After the allocation of income and expenses, the total operational surplus is \$524,717 representing a 37.9% increase over last year.

Exploring new partnerships and offering continuing education programs and certification classes add to the workforce development part of our mission.



As a “teaching health club,” students at CSM who are pursuing a career in the growing fitness industry work as interns at SMAC, perform field work, and team teach with certified instructors to earn certificates that will qualify them to work in the community as fitness professionals.

CSM and SMAC are successfully addressing the District’s strategy to make the entire Health and Wellness building a premier Career-Technical Education facility in the County.

Child Development Fund (Fund 60)

The Child Development Fund (Pages 70-72) is a special revenue fund that is used to account for the activities of on-campus preschool programs that serve children of students, faculty, and staff. The primary source of revenue is State funding for children who qualify for subsidized care and Board-approved fees assessed for non-subsidized children. As directed by the Board of Trustees, program deficits up to \$200,000 per site in this fund are now transferred from redevelopment funds.

College of San Mateo and Skyline College each operate a Child Development Center (CDC) under General Center and State Preschool Child Development agreements from the California Department of Education. In summer 2012, Cañada College transferred its portion of these agreements to Skyline College.

CSM's Child Development Center was awarded a third year grant of \$10,500 from the Sequoia Healthcare District to continue the development of an innovative health and nutrition education program for preschool children and their parents. The goal of the program continues to be the promotion of healthy lifestyles and the prevention of childhood obesity.

Measure G/San Mateo County Parcel Tax (Fund 61)

The San Mateo Parcel Tax expires on June 30, 2014. The District is estimating approximately \$7 million by the end of the fiscal year and has received \$3,541,780 by December 31, 2013. The Colleges were allocated \$2.3 million each according to the spending plans submitted at the beginning of 2013-14 (Pages 73-77).

Trust Fund/Student Financial Aid (Fund 7)

Awards for Fall 2013 are reflected in this report and total \$10,457,317, a decrease of \$343,494 over the same period last year. The decrease is due to the decrease in the number of students receiving Federal awards even though the maximum Federal Pell award increased to \$5,645 from \$5,550 in the previous year. Additional Fall 2013 awards, along with those for Spring 2014, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 80-83.

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 (Fund 8)

The fund was established to meet future needs and to lessen the burden on the general fund. 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 are being transferred to this fund. 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 District has established a Government Accounting Standards Board (GASB 45) trust for future other post-employment (OPEB) benefits. The most recent actuarial study determined the actuarial value of plan assets as of January 31, 2013 was \$34,870,628. The fund is projected to have a balance of \$35 million at the end of the current fiscal year ending June 30, 2014.

The Retirement Reserve Fund can be found on Page 86.

Associated Students

The following report covers the period July 1, 2013 through December 31, 2013 for the Associated Student Bodies.

Total income and expenditures for the Associated Student Body (ASB) at each College for the second quarter of 2013-14 and 2012-13 are listed below:

ASB Total Income	2013-14	2012-13	\$ Change	%Change
Cañada College ASB	\$ 55,162	\$ 54,735	\$ 427	0.78%
College of San Mateo ASB	\$ 90,879	\$ 85,103	\$ 5,776	6.79%
Skyline College ASB	\$ 93,279	\$ 94,105	\$ (826)	-0.88%

ASB Total Expenditures	2013-14	2012-13	\$ Change	%Change
Cañada College ASB	\$ 23,402	\$ 44,291	\$ (20,890)	-47.16%
College of San Mateo ASB	\$ 62,485	\$ 63,471	\$ (986)	-1.55%
Skyline College ASB	\$ 86,075	\$ 51,968	\$ 34,107	65.63%

Activity card sales are the major source of income for the Associated Students. Activity card sales at College of San Mateo have slightly decreased compared to same period last year which could be due to lower enrollment and in part to the implementation of District policy requiring students to have a zero balance. Increase in total income of 6.79% for CSM is largely due to recovery of Lehman Brothers loss received during August 2013.

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

Cañada College and CSM have had significant decrease in program as well as most other operating expenses.

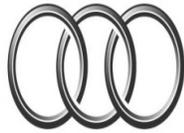
Skyline College went the opposite direction and reported a 65.63% total increase in expenditure highlighted by program assistance payments in current year amounted to \$16,250 and also an increase of \$6,768 in student assistant salaries.

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

ASB Net Income	2013-14	2012-13	\$ Change	%Change
Cañada College ASB	\$ 31,760	\$ 10,443	\$ 21,317	204.12%
College of San Mateo ASB	\$ 28,394	\$ 21,632	\$ 6,762	31.26%
Skyline College ASB	\$ 7,203	\$ 42,137	\$ (34,934)	-82.90%

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

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Budget Tables

Page 23 – SMCCCD Funds Chart

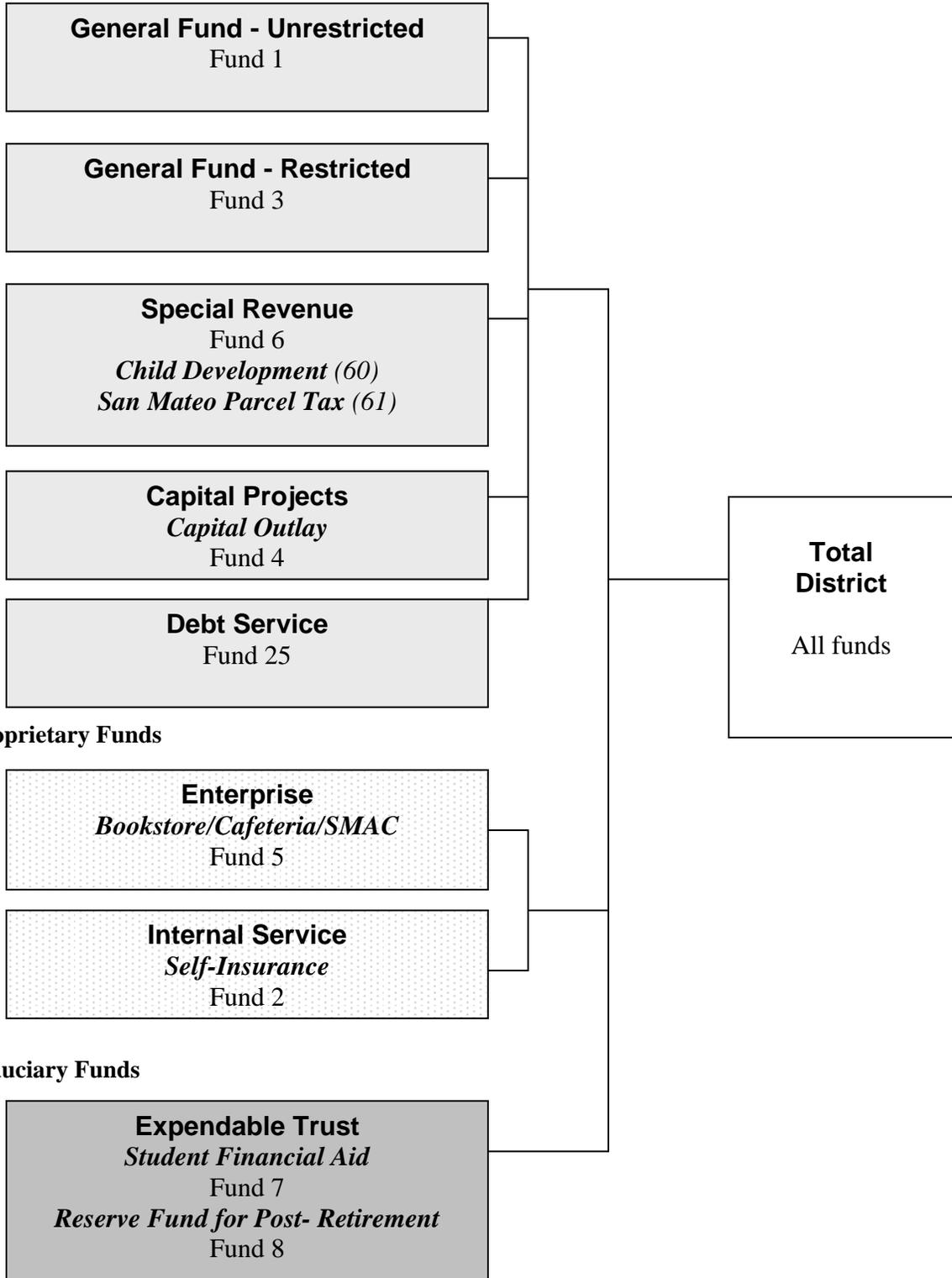
Page 24 – 2013-14 Adoption Budget

Page 26 – 2013-14 Mid-Year Actuals

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San Mateo County Community College District Funds

Governmental Funds



San Mateo County Community College District
2013-2014
Final Budget - All Funds



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

Revenue

1	Federal Revenue	0	6,137,566	196,913	0	0	0
2	State Revenue	8,220,621	9,110,715	281,966	0	5,034,872	178,440
3	Local Revenue	122,078,392	8,009,881	420,830	7,000,000	3,669,500	30,316,200
4	Total Revenue	130,299,013	23,258,162	899,709	7,000,000	8,704,372	30,494,640

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	51,614,095	4,047,184	195,468	4,207,823	0	0
7	Classified Salaries	29,266,729	8,274,213	583,522	1,092,951	436,000	0
8	Employee Benefits	30,597,790	3,648,017	276,962	706,277	160,000	0
9	Materials & Supplies	8,151,174	3,621,370	92,873	1,052,437	2,000,000	0
10	Operating Expenses	21,021,959	4,592,260	8,678	1,470,534	2,900,000	0
11	Capital Outlay	198,449	169,037	0	0	7,079,000	0
12	Total Expenses	140,850,196	24,352,081	1,157,502	8,530,022	12,575,000	0

Transfers & Other

13	Transfers In	0	1,743,579	257,794	0	0	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(3,683,349)	(150,000)	0	0	(1,430,024)	0
16	Contingency/Deficit	1,045,717	0	0	0	0	0
17	Other Out Go	0	(734,047)	0	0	0	(30,427,901)
18	Total Transfers/Other	(2,637,632)	859,532	257,794	0	(1,430,024)	(30,427,901)

Fund Balance

19	Net Change in Fund Balance	(13,188,815)	(234,387)	0	(1,530,022)	(5,300,652)	66,739
20	Beginning Balance, July 1	19,703,765	13,899,288	0	2,451,911	113,255,731	26,472,081
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 6/30	6,514,950	13,664,902	0	921,889	107,955,079	26,538,820

***Note: Minor differences in dollar amounts due to rounding*

**San Mateo County Community College District
2013-2014
Final Budget - All Funds**

Proprietary Funds				Fiduciary Funds			Total District All Funds	
Enterprise Funds			Internal Service	Expendable Trusts				
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	0	21,693,224	0	28,027,703	1	
0	0	0	0	683,000	0	23,509,614	2	
8,850,000	221,000	3,080,000	0	660,000	93,586	184,399,389	3	
8,850,000	221,000	3,080,000	0	23,036,224	93,586	235,936,706	4	
5,300,000	0	0	0	0	0	5,300,000	5	
0	0	0	0	0	0	60,064,570	6	
1,820,000	36,000	1,540,000	154,326	0	0	43,203,741	7	
520,000	9,500	368,500	73,730	0	0	36,360,776	8	
50,000	50,000	0	10,000	0	0	15,027,854	9	
827,700	74,500	687,500	500,000	0	5,000	32,088,131	10	
0	0	0	0	0	0	7,446,486	11	
8,517,700	170,000	2,596,000	738,056	0	5,000	199,491,558	12	
0	0	0	940,000	0	3,322,000	6,263,373	13	
0	0	77,000	0	0	0	77,000	14	
0	0	0	0	0	(1,000,000)	(6,263,373)	15	
0	0	0	0	0	0	1,045,717	16	
0	0	(200,000)	0	(23,036,224)	(10,000,000)	(64,398,172)	17	
0	0	(123,000)	940,000	(23,036,224)	(7,678,000)	(63,275,455)	18	
332,300	51,000	361,000	201,944	0	(7,589,414)	(26,830,307)	19	
7,249,115	353,375	816,784	9,018,291	206,796	19,983,830	213,410,967	20	
0	0	0	0	0	0	0	21	
7,581,415	404,375	1,177,784	9,220,235	206,796	12,394,416	186,580,660	22	

San Mateo County Community College District
2013-2014
Second Quarter Actuals - All Funds



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

Revenue

1	Federal Revenue	0	2,201,917	87,035	0	0	0
2	State Revenue	3,855,962	3,045,998	123,648	0	821,684	26,280
3	Local Revenue	69,161,211	3,648,992	228,165	3,541,780	6,527,516	16,416,047
4	Total Revenue	73,017,173	8,896,908	438,848	3,541,780	7,349,200	16,442,327

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	23,333,500	1,982,876	101,165	3,789,912	0	0
7	Classified Salaries	14,372,166	4,006,187	340,271	513,968	341,350	0
8	Employee Benefits	13,276,246	1,565,893	135,292	455,645	98,045	0
9	Materials & Supplies	1,309,815	404,417	46,876	32,667	1,017,708	0
10	Operating Expenses	6,284,257	1,196,373	983	48,460	1,855,392	0
11	Capital Outlay	116,268	126,750	0	0	5,334,036	0
12	Total Expenses	58,692,252	9,282,497	624,587	4,840,651	8,646,532	0

Transfers & Other

13	Transfers In	578,330	1,054,467	191,754	0	5,950,000	0
14	Other Sources	0	900	0	0	26,279	0
15	Transfers out	(1,054,467)	(99,764)	0	0	(6,720,084)	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	(3,888)	(168,698)	0	0	0	(23,513,832)
18	Total Transfers/Other	(480,025)	786,905	191,754	0	(743,805)	(23,513,832)

Fund Balance

19	Net Change in Fund Balance	13,844,895	401,316	6,015	(1,298,871)	(2,041,136)	(7,071,505)
20	Beginning Balance, 7/1/13	19,703,765	13,899,288	0	2,451,911	113,255,732	26,472,081
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 12/31/13	33,548,660	14,300,604	6,015	1,153,040	111,214,596	19,400,576

***Note: Minor differences in dollar amounts due to rounding.*

**San Mateo County Community College District
2013-2014
Second Quarter Actuals- All Funds**

Proprietary Funds				Fiduciary Funds			
Enterprise Funds			Internal Service	Expendable Trusts			
Bookstore	Cafeteria	San Mateo Athletic Club	Self-Insurance	Trust Fund (Student Aid)	Retirement Reserve	Total District All Funds	
0	0	0	0	9,304,205	0	11,593,157	1
0	0	0	0	421,464	0	8,295,036	2
3,752,278	148,437	1,957,032	0	655,228	128,910	106,165,597	3
3,752,278	148,437	1,957,032	0	10,380,897	128,910	126,053,790	4
2,148,638	0	0	0	0	0	2,148,638	5
0	0	0	0	0	0	29,207,453	6
893,229	23,403	833,921	71,413	0	0	21,395,908	7
208,880	3,988	200,141	29,718	0	0	15,973,847	8
26,492	31,709	0	0	0	0	2,869,685	9
360,478	29,715	313,958	474,924	0	5,000	10,569,541	10
0	0	0	0	0	0	5,577,054	11
3,637,717	88,815	1,348,020	576,055	0	5,000	87,742,126	12
0	0	0	0	99,764	0	7,874,316	13
0	0	35,048	485,714	0	656,641	1,204,582	14
0	0	0	0	0	0	(7,874,315)	15
0	0	0	0	0	0	0	16
0	0	(119,343)	0	(10,457,311)	(5,000,000)	(39,263,072)	17
0	0	(84,295)	485,714	(10,357,547)	(4,343,359)	(38,058,489)	18
114,561	59,622	524,717	(90,341)	23,350	(4,219,449)	253,174	19
7,249,115	353,375	816,784	9,018,291	206,796	19,983,830	213,410,968	20
0	0	0	0	0	0	0	21
7,363,676	412,997	1,341,501	8,927,950	230,146	15,764,381	213,664,142	22

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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.*

Proposition 30 (EPA) funds are included as part of Fund 1. The site allocation budgets are shown in detail following the General Fund pages in this section.

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. Examples of these designated allocations include the set aside for Faculty Professional Development or Classified Staff Development, which provides financing for efforts to enhance staff development skills.

San Mateo County Community College District
2013-2014 Mid-Year Report
Unrestricted General Fund (Fund 1) - Cañada College



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actuals To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,969,880	2,250,502	2,645,817	3,038,275	3,054,112	2,529,460	83%	3
4 Total Revenue	\$1,969,880	\$2,250,502	\$2,645,817	\$3,038,275	\$3,054,112	\$2,529,460	83%	4
Expenses								
5 Certificated Salaries	\$4,597,862	4,743,977	5,097,398	\$10,231,886	\$10,701,046	4,820,750	45%	5
6 Classified Salaries	1,648,118	1,757,387	1,850,921	3,810,611	3,951,833	1,822,866	46%	6
7 Employee Benefits	1,668,063	1,769,637	2,078,904	3,667,159	3,779,991	1,686,000	45%	7
8 Materials & Supplies	73,726	87,600	96,929	449,211	449,283	84,544	19%	8
9 Operating Expenses	194,308	252,489	289,644	347,135	1,082,511	234,118	22%	9
10 Capital Outlay	635	3,149	3,237	65,200	65,200	3,725	6%	10
11 Total Expenses	\$8,182,712	\$8,614,238	\$9,417,033	\$18,571,203	\$20,029,864	\$8,652,003	43%	11
Transfers & Other								
12 Transfers In	\$0	0	0	\$0	\$0	0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(20,000)	0	0	0	0	(9)	0%	16
17 Total Transfers/Other	(\$20,000)	\$0	\$0	\$0	\$0	(\$9)	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$6,232,832)	(\$6,363,736)	(\$6,771,216)	(\$15,532,928)	(\$16,975,753)	(\$6,122,552)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$6,232,832)	(\$6,363,736)	(\$6,771,216)	(\$15,532,928)	(\$16,975,753)	(\$6,122,552)		21

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

San Mateo County Community College District
2013-2014 Mid-Year Report
Unrestricted General Fund (Fund 1) - College of San Mateo



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,822,452	4,510,305	5,375,331	5,638,303	5,660,823	5,725,665	101%	3
4 Total Revenue	\$3,822,452	\$4,510,305	\$5,375,331	\$5,638,303	\$5,660,823	\$5,725,665	101%	4
Expenses								
5 Certificated Salaries	\$9,413,916	\$9,079,206	\$8,865,828	\$17,176,712	\$18,123,461	\$9,115,187	50%	5
6 Classified Salaries	2,275,192	2,387,205	2,756,822	5,781,787	\$6,065,714	2,933,029	48%	6
7 Employee Benefits	3,096,178	3,019,666	3,537,557	6,073,667	\$6,270,984	2,930,076	47%	7
8 Materials & Supplies	113,785	142,388	162,351	973,397	\$1,017,447	179,433	18%	8
9 Operating Expenses	372,945	458,402	443,775	926,508	\$1,681,956	471,170	28%	9
10 Capital Outlay	0	0	2,811	20,000	\$53,330	34,177	64%	10
11 Total Expenses	\$15,272,016	\$15,086,868	\$15,769,144	\$30,952,070	\$33,212,891	\$15,663,072	47%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$53,330	\$53,330	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$53,330	\$53,330	100%	17
Fund Balance								
18 Net Change in Fund Balance	(\$11,449,564)	(\$10,576,562)	(\$10,393,813)	(\$25,313,767)	(\$27,498,738)	(\$9,884,076)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$11,449,564)	(\$10,576,562)	(\$10,393,813)	(\$25,313,767)	(\$27,498,738)	(\$9,884,076)		21

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

San Mateo County Community College District
2013-2014 Mid-Year Report
Unrestricted General Fund (Fund 1) - Skyline College



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,033,330	3,909,276	4,420,397	4,793,559	4,892,873	4,360,398	89%	3
4 Total Revenue	\$3,033,330	\$3,909,276	\$4,420,397	\$4,793,559	\$4,892,873	\$4,360,398	89%	4
Expenses								
5 Certificated Salaries	\$8,207,931	\$8,321,636	\$8,615,992	\$17,418,507	\$18,284,234	\$9,080,146	50%	5
6 Classified Salaries	2,073,799	2,182,736	2,375,711	5,491,769	5,737,645	2,896,085	50%	6
7 Employee Benefits	2,479,405	2,536,320	3,037,327	6,041,413	6,242,163	2,745,695	44%	7
8 Materials & Supplies	144,598	177,812	381,591	813,512	1,449,116	406,826	28%	8
9 Operating Expenses	361,219	379,348	449,718	1,691,039	2,554,548	447,593	18%	9
10 Capital Outlay	15,165	4,521	3,744	84,822	80,742	11,750	15%	10
11 Total Expenses	\$13,282,117	\$13,602,373	\$14,864,083	\$31,541,062	\$34,348,449	\$15,588,095	45%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$500,000	\$500,000	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	1,045,717	1,045,717	0	0%	15
16 Other Out Go	(10,000)	0	0	0	0	(3,879)	0%	16
17 Total Transfers/Other	(\$10,000)	\$0	\$0	\$1,045,717	\$1,045,717	\$496,121	47%	17
Fund Balance								
18 Net Change in Fund Balance	(\$10,258,787)	(\$9,693,097)	(\$10,443,686)	(\$27,793,220)	(\$30,501,293)	(\$10,731,576)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$10,258,787)	(\$9,693,097)	(\$10,443,686)	(\$27,793,219)	(\$30,501,293)	(\$10,731,576)		21

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

San Mateo County Community College District
2013-2014 Mid-Year Report
Unrestricted General Fund (Fund 1) - District Office

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	2,928	17,750	27,287	0	1,866	32,689	1752%	3
4 Total Revenue	\$2,928	\$17,750	\$27,287	\$0	\$1,866	\$32,689	1752%	4
Expenses								
5 Certificated Salaries	\$261,956	\$272,436	\$297,320	\$565,583	\$580,835	\$309,509	53%	5
6 Classified Salaries	4,590,616	5,256,955	5,490,639	11,995,001	12,365,611	6,170,640	50%	6
7 Employee Benefits	2,001,209	2,091,899	2,516,744	4,987,356	5,141,777	2,410,492	47%	7
8 Materials & Supplies	498,669	554,879	417,678	930,927	924,627	565,512	61%	8
9 Operating Expenses	669,062	802,030	866,279	2,569,034	2,517,200	807,261	32%	9
10 Capital Outlay	4,031	23,573	27,501	22,400	22,400	15,147	68%	10
11 Total Expenses	\$8,025,543	\$9,001,773	\$9,616,161	\$21,070,300	\$21,552,450	\$10,278,561	48%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$8,022,615)	(\$8,984,023)	(\$9,588,874)	(\$21,070,300)	(\$21,550,584)	(\$10,245,872)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$8,022,615)	(\$8,984,023)	(\$9,588,874)	(\$21,070,300)	(\$21,550,584)	(\$10,245,872)		21

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

San Mateo County Community College District
2013-2014 Mid-Year Report
Unrestricted General Fund (Fund 1) - Central Services*

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	32,156,793	18,751,946	1,397,166	8,220,621	8,220,621	3,855,962	47%	2
3 Local Revenue	8,704,853	(453,303)	53,611,679	108,608,255	108,609,393	56,512,998	52%	3
4 Total Revenue	\$40,861,646	\$18,298,643	\$55,008,845	\$116,828,876	\$116,830,014	\$60,368,960	52%	4
Expenses								
5 Certificated Salaries	\$180,615	\$32,295	\$82,409	\$6,221,408	\$4,028,324	\$7,908	0%	5
6 Classified Salaries	260,531	374,153	387,593	2,187,561	1,205,714	549,545	46%	6
7 Employee Benefits	3,953,903	4,403,836	5,348,206	9,828,195	9,595,600	3,503,983	37%	7
8 Materials & Supplies	16,378	10,750	33,118	4,984,128	4,236,494	73,500	2%	8
9 Operating Expenses	3,554,738	3,457,829	3,575,339	15,488,243	14,256,393	4,324,116	30%	9
10 Capital Outlay	0	0	0	6,027	68,987	51,468	75%	10
11 Total Expenses	\$7,966,165	\$8,278,864	\$9,426,665	\$38,715,560	\$33,391,512	\$8,510,521	25%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$700,000	\$25,000	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(275,203)	(181,033)	0	(3,683,349)	(3,392,382)	(1,054,467)	31%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$275,203)	(\$181,033)	\$0	(\$3,683,349)	(\$2,692,382)	(\$1,029,467)	38%	17
Fund Balance								
18 Net Change in Fund Balance	\$32,620,278	\$9,838,746	\$45,582,180	\$74,429,967	\$80,746,119	\$50,828,972		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$32,620,278	\$9,838,746	\$45,582,180	\$74,429,967	\$80,746,119	\$50,828,972		21

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

San Mateo County Community College District
2013-2014 Mid-Year Report
Unrestricted General Fund (Fund 1) - Total District

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	32,156,793	18,751,946	1,397,166	8,220,621	8,220,621	3,855,962	47%	2
3 Local Revenue	17,533,443	10,234,530	66,080,511	122,078,392	122,219,066	69,161,211	57%	3
4 Total Revenue	\$49,690,236	\$28,986,476	\$67,477,677	\$130,299,013	\$130,439,687	\$73,017,173	56%	4
Expenses								
5 Certificated Salaries	\$22,662,279	\$22,449,549	\$22,958,947	\$51,614,095	\$51,717,900	\$23,333,500	45%	5
6 Classified Salaries	10,848,255	11,958,437	12,861,686	29,266,729	29,326,518	14,372,166	49%	6
7 Employee Benefits	13,198,758	13,821,357	16,518,738	30,597,790	31,030,514	13,276,246	43%	7
8 Materials & Supplies	847,156	973,429	1,091,667	8,151,174	8,076,966	1,309,815	16%	8
9 Operating Expenses	5,152,273	5,350,098	5,624,755	21,021,958	22,092,608	6,284,257	28%	9
10 Capital Outlay	19,831	31,244	37,293	198,449	290,659	116,268	40%	10
11 Total Expenses	\$52,728,552	\$54,584,115	\$59,093,086	\$140,850,194	\$142,535,165	\$58,692,252	41%	11

Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$1,253,330	\$578,330	46%	12
13 Other Sources	0	20	0	0	0	0	0%	13
14 Transfers out	(275,203)	(181,033)	0	(3,683,349)	(3,392,382)	(1,054,467)	31%	14
15 Contingency	0	0	0	1,045,717	1,045,717	0	0%	15
16 Other Out Go	(30,000)	0	0	0	0	(3,888)	0%	16
17 Total Transfers/Other	(\$305,203)	(\$181,013)	\$0	(\$2,637,632)	(\$1,093,335)	(\$480,025)	44%	17
Fund Balance								
18 Net Change in Fund Balance	(3,343,519)	(\$25,778,652)	\$8,384,591	(\$13,188,813)	(\$13,188,814)	\$13,844,895		18
19 Beginning Balance, July 1	15,977,878	20,625,630	19,601,578	19,703,765	19,703,765	19,703,765		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$12,634,359	(\$5,153,022)	\$27,986,169	\$6,514,952	\$6,514,951	\$33,548,660		21

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

****The total expense amount shown includes Prop 30 (EPA) funds which is broken down by site on the following pages.****

San Mateo County Community College District
2013-2014 Mid-Year Report
Unrestricted General Fund (Fund 11002) - Cañada College
Proposition 30 (EPA)



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actuals To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	684,695	684,695	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$684,695	\$684,695	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	0	0	\$564,261	\$564,261	188,900	33%	5
6 Classified Salaries	0	0	0	24,983	24,983	0	0%	6
7 Employee Benefits	0	0	0	95,451	95,451	38,127	40%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$684,695	\$684,695	\$227,027	33%	11
Transfers & Other								
12 Transfers In	\$0	0	0	\$0	\$0	0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0	(\$227,027)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	\$0	\$0	\$0	\$0	(\$227,027)		21

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

**San Mateo County Community College District
2013-2014 Mid-Year Report**

***Unrestricted General Fund (Fund 11002) - College of San Mateo
Proposition 30 (EPA)***



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	1,174,049	1,174,049	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$1,174,049	\$1,174,049	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$956,436	\$956,436	\$159,209	17%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	169,696	\$169,696	44,723	26%	7
8 Materials & Supplies	0	0	0	47,917	\$47,917	0	0%	8
9 Operating Expenses	0	0	0	0	\$0	0	0%	9
10 Capital Outlay	0	0	0	0	\$0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$1,174,049	\$1,174,049	\$203,932	17%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0	(\$203,932)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	\$0	\$0	\$0	\$0	(\$203,932)		21

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

San Mateo County Community College District
2013-2014 Mid-Year Report
Unrestricted General Fund (Fund 11002) - Skyline College
Proposition 30 (EPA)



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	1,177,934	1,177,934	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$1,177,934	\$1,177,934	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$911,588	\$911,588	\$326,883	36%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	266,346	266,346	91,666	34%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$1,177,934	\$1,177,934	\$418,549	36%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	\$0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0	(\$418,549)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	\$0	\$0	\$0	\$0	(\$418,549)		21

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

San Mateo County Community College District
2013-2014 Mid-Year Report
Unrestricted General Fund (Fund 11002) - District Office/Central Services
Proposition 30 (EPA)

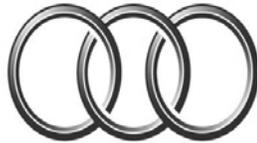
	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	859,764	859,764	2,932,223	341%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$859,764	\$859,764	\$2,932,223	341%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$84,000	\$84,000	\$0	0%	5
6 Classified Salaries	0	0	0	125,000	172,000	48,285	28%	6
7 Employee Benefits	0	0	0	14,000	49,000	0	0%	7
8 Materials & Supplies	0	0	0	231,073	231,073	17,491	8%	8
9 Operating Expenses	0	0	0	405,691	323,691	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$859,764	\$859,764	\$65,776	8%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0	\$2,866,447		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	\$0	\$0	\$0	\$0	\$2,866,447		21

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

San Mateo County Community College District
2013-2014 Mid-Year Report
Unrestricted General Fund (Fund 11002) - Total District
Proposition 30 (EPA)

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	3,896,442	3,896,442	2,932,223	75%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$3,896,442	\$3,896,442	\$2,932,223	75%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$2,516,285	\$2,516,285	\$674,993	27%	5
6 Classified Salaries	0	0	0	149,983	196,983	48,285	25%	6
7 Employee Benefits	0	0	0	545,493	580,493	174,516	30%	7
8 Materials & Supplies	0	0	0	278,990	278,990	17,491	6%	8
9 Operating Expenses	0	0	0	405,691	323,691	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$3,896,442	\$3,896,442	\$915,284	23%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	0	\$0	\$0	\$0	\$0	\$2,016,939		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	\$0	\$0	\$0	\$0	\$2,016,939		21

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



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Internal Service Fund (Fund 2)

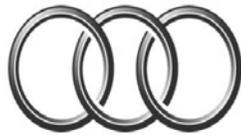
*This fund is used to account for the financing of tangible goods provided by one department or agency to other departments or agencies on a cost-reimbursement basis. The **Self-Insurance Fund** is the fund designated to account for revenue and expense of the District's self-insurance programs, including 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
2013-2014 Mid-Year Budget
Internal Service - Self-Insurance Fund (Fund 2) - Total District



	1st Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	0	0	\$0	0%	5
6 Classified Salaries	19,630	45,534	70,802	\$154,326	\$154,326	71,413	46%	6
7 Employee Benefits	10,425	19,280	33,262	73,730	73,730	29,718	40%	7
8 Materials & Supplies	0	0	0	10,000	10,000	0	0%	8
9 Operating Expenses	443,915	528,811	418,597	500,000	500,000	474,924	95%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$473,971	\$593,626	\$522,661	\$738,056	\$738,056	\$576,055	78%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	838,358	888,540	468,719	940,000	940,000	485,714	52%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$838,358	\$888,540	\$468,719	\$940,000	\$940,000	\$485,714	52%	17
Fund Balance								
18 Net Change in Fund Balance	\$364,387	\$294,914	(\$53,942)	\$201,944	\$201,944	(\$90,341)		18
19 Beginning Balance, July 1	7,504,143	8,629,439	8,772,642	9,018,291	9,018,291	9,018,291		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$7,868,530	\$8,924,353	\$8,718,700	\$9,220,235	\$9,220,235	\$8,927,950		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Debt Service Fund (Fund 25)

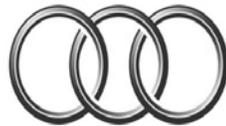
The Debt Services Fund is used to account for the accumulation of resources for, and the payment of general long-term debt.

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

San Mateo County Community College District
2013-2014 Mid-Year Budget
Internal Service - Debt Service Fund (Fund 25) - Total District



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	69,187	54,469	26,560	178,440	178,440	26,280	0%	2
3 Local Revenue	14,442,309	14,803,924	15,123,322	30,316,200	30,316,200	16,416,047	54%	3
4 Total Revenue	\$14,511,496	\$14,858,393	\$15,149,882	\$30,494,640	\$30,494,640	\$16,442,327	54%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(18,896,191)	(20,452,800)	(20,295,887)	(30,427,901)	(30,427,901)	(23,513,832)	77%	16
17 Total Transfers/Other	(\$18,896,191)	(\$20,452,800)	(\$20,295,887)	(\$30,427,901)	(\$30,427,901)	(\$23,513,832)	77%	17
Fund Balance								
18 Net Change in Fund Balance	(\$4,384,695)	(\$5,594,407)	(\$5,146,005)	\$66,739	\$66,739	(\$7,071,505)		18
19 Beginning Balance, July 1	20,213,255	22,040,501	23,632,459	26,472,081	26,472,081	26,472,081		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$15,828,560	\$16,446,094	\$18,486,454	\$26,538,820	\$26,538,820	\$19,400,576		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Restricted General Fund (Fund 3)

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

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

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

San Mateo County Community College District

2013-14 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS

July 1, 2013 - December 31, 2013

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30038	Child Dev Consrtn Fed/St Yosemite	Federal		12,500	12,500		25,000
30114	Small Bus Dev Ctr - HSUSPF	Federal	(36,563)				(36,563)
31002	DSP&S	State	124,343	12,074	3,021		139,438
31003	EOP&S	State	1,484	1,241	1,307		4,032
31009	Matriculation	State	227,673	171,662	264,804		664,139
31012	Foster Care Education	State		(4,481)			(4,481)
31031	CalWORKs	State	16,275	19,722	42,449		78,446
31033	TANF	Federal	(328)	(175)	803		300
31069	Lottery -- Prop 20 -- Instr MatrIs	State	217,299	132,202	246,137	(493,850)	101,788
31134	FHDA CCD - DSN Energy	State			14,200		14,200
32080	The Grove Foundation-CAN CBET	Local		27,500			27,500
32081	SMCGS Grant - Canada Coll Library	Local		2,000			2,000
32082	Silicon Valley Com Fdtn	Local			40,000		40,000
32083	United Way of the Bay Area	Local			100,000		100,000
35001	Miscellaneous Donations	Local	10,686	367	766		11,818
35014	Expand Your Horizons	Local			2,127		2,127
35023	KCSM FM	Local	900				900
35035	KCSM Jazz on the Hill	Local	65,500				65,500
35045	Financial Aid Admin Cost Allowance - Pr	Local	735	440	880		2,055
38001	Contract Education - Energy Certification	Local			2,270		2,270
38183	Butte-Glenn CACC Covered CA	Local			68,531		68,531
Total 2013-2014 Fund 3 Budget Revenue Adjustments			628,003	375,052	799,795	(493,850)	1,309,000



San Mateo County Community College District
2013-2014 Mid-Year Report
Restricted General Fund (Fund 3) - Cañada College

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,003,064	\$945,299	\$1,182,749	\$4,408,923	\$4,421,248	\$1,348,568	31%	1
2 State Revenue	707,320	704,015	774,653	2,051,523	2,383,943	760,224	32%	2
3 Local Revenue	617,476	544,639	515,546	822,399	852,706	475,845	56%	3
4 Total Revenue	\$2,327,860	\$2,193,953	\$2,472,947	\$7,282,845	\$7,657,897	\$2,584,637	34%	4
Expenses								
5 Certificated Salaries	\$551,265	\$507,717	\$571,126	\$1,512,673	\$1,458,970	\$565,127	39%	5
6 Classified Salaries	725,806	629,292	776,060	2,050,295	2,215,029	936,329	42%	6
7 Employee Benefits	337,801	278,700	373,391	999,557	980,150	376,447	38%	7
8 Materials & Supplies	111,374	156,641	122,742	1,057,021	1,045,353	99,411	10%	8
9 Operating Expenses	214,936	289,029	303,570	1,215,462	1,444,368	348,395	24%	9
10 Capital Outlay	3,686	8,677	13,434	27,629	62,381	43,577	70%	10
11 Total Expenses	\$1,944,867	\$1,870,056	\$2,160,322	\$6,862,637	\$7,206,250	\$2,369,286	33%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$6,662	6,662	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(76,480)	(161,250)	(107,752)	(135,000)	(179,810)	(112,110)	62%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(120,856)	(134,090)	(102,312)	(291,870)	(278,498)	(56,903)	20%	16
17 Total Transfers/Other	(\$197,336)	(\$295,340)	(\$210,064)	(\$420,208)	(\$451,646)	(\$169,013)	37%	17
Fund Balance								
18 Net Change in Fund Balance	\$185,656	\$28,557	\$102,561	\$0	\$0	\$46,338		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$185,656	\$28,557	\$102,561	\$0	\$0	\$46,338		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
2013-2014 Mid-Year Report
Restricted General Fund (Fund 3) - College of San Mateo

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$169,239	\$144,868	\$180,712	\$389,249	\$352,358	\$170,131	48%	1
2 State Revenue	822,381	1,107,519	871,553	2,855,032	3,442,106	983,025	29%	2
3 Local Revenue	2,000,603	1,711,938	1,102,188	2,948,734	3,025,655	1,280,991	42%	3
4 Total Revenue	\$2,992,223	\$2,964,324	\$2,154,452	\$6,193,015	\$6,820,118	\$2,434,147	36%	4
Expenses								
5 Certificated Salaries	\$521,234	\$443,315	\$413,237	\$939,550	\$918,939	\$531,375	58%	5
6 Classified Salaries	1,391,205	1,415,546	1,303,848	2,751,955	2,810,865	1,310,932	47%	6
7 Employee Benefits	597,535	560,483	576,767	1,155,843	1,152,686	477,613	41%	7
8 Materials & Supplies	225,295	305,583	155,748	856,384	975,311	146,738	15%	8
9 Operating Expenses	632,785	544,183	491,929	1,310,143	1,716,694	503,553	29%	9
10 Capital Outlay	8,334	79,209	24,157	142,290	207,893	78,770	38%	10
11 Total Expenses	\$3,376,388	\$3,348,318	\$2,965,686	\$7,156,165	\$7,782,388	\$3,048,982	39%	11
Transfers & Other								
12 Transfers In	\$0	\$62,500	\$0	\$1,050,000	\$1,050,000	\$675,000	64%	12
13 Other Sources	0	0	0	0	900	900	100%	13
14 Transfers out	(800)	0	0	25,000	25,000	67,500	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(33,859)	(53,208)	(48,960)	(111,850)	(113,630)	(58,939)	52%	16
17 Total Transfers/Other	(\$34,659)	\$9,292	(\$48,960)	\$963,150	\$962,270	\$684,461	71%	17
Fund Balance								
18 Net Change in Fund Balance	(\$418,824)	(\$374,702)	(\$860,194)	\$0	\$0	\$69,626		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$418,824)	(\$374,702)	(\$860,194)	\$0	\$0	\$69,626		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
2013-2014 Mid-Year Report
Restricted General Fund (Fund 3) - Skyline College



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,138,801	\$848,622	\$899,473	\$1,339,394	\$1,445,376	\$683,219	47%	1
2 State Revenue	1,184,466	1,491,273	1,301,524	3,683,809	4,163,049	1,270,031	31%	2
3 Local Revenue	646,484	591,032	764,735	1,129,809	1,344,382	710,299	53%	3
4 Total Revenue	\$2,969,751	\$2,930,927	\$2,965,732	\$6,153,013	\$6,952,807	\$2,663,548	38%	4
Expenses								
5 Certificated Salaries	\$1,018,785	\$1,005,117	\$1,040,286	\$1,594,961	\$1,660,709	\$886,373	53%	5
6 Classified Salaries	617,322	774,005	816,583	1,455,719	1,544,341	833,330	54%	6
7 Employee Benefits	384,938	400,609	476,426	797,052	850,893	387,473	46%	7
8 Materials & Supplies	92,628	91,188	71,891	905,387	1,169,616	112,200	10%	8
9 Operating Expenses	481,096	421,745	283,216	1,023,630	1,364,432	216,775	16%	9
10 Capital Outlay	159	195	103	5,936	2,594	4,403	170%	10
11 Total Expenses	\$2,594,927	\$2,692,858	\$2,688,505	\$5,782,685	\$6,592,585	\$2,440,554	37%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(2,970)	(16,892)	(51,102)	(40,000)	(95,154)	(55,154)	58%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(107,756)	(100,730)	(71,788)	(330,328)	(265,068)	(52,856)	20%	16
17 Total Transfers/Other	(\$110,726)	(\$117,622)	(\$122,890)	(\$370,328)	(\$360,222)	(\$108,010)	30%	17
Fund Balance								
18 Net Change in Fund Balance	\$264,098	\$120,448	\$154,337	\$0	\$0	\$114,984		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$264,098	\$120,448	\$154,337	\$0	\$0	\$114,984		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
2013-2014 Mid-Year Report
Restricted General Fund (Fund 3) - District Office

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,574	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	246,629	177,941	178,250	520,351	26,501	32,717	123%	2
3 Local Revenue	930,367	1,439,501	1,248,467	3,108,938	3,108,938	1,181,858	38%	3
4 Total Revenue	\$1,178,570	\$1,617,442	\$1,426,717	\$3,629,289	\$3,135,439	\$1,214,575	39%	4
Expenses								
5 Certificated Salaries	\$1,455	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	995,183	1,053,069	1,031,793	2,016,244	2,016,244	925,596	46%	6
7 Employee Benefits	388,030	390,088	419,021	695,565	695,565	324,359	47%	7
8 Materials & Supplies	167,762	189,524	56,247	802,579	308,729	46,068	15%	8
9 Operating Expenses	73,650	(39,984)	34,557	1,043,025	1,043,025	127,650	12%	9
10 Capital Outlay	0	0	13,540	(6,818)	(6,818)	0	0%	10
11 Total Expenses	\$1,626,079	\$1,592,697	\$1,555,157	\$4,550,594	\$4,056,744	\$1,423,674	35%	11
Transfers & Other								
12 Transfers In	135,173	0	0	\$686,917	\$686,917	379,467	0%	12
13 Other Sources	\$0	\$0	\$0	0	0	\$0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$135,173	\$0	\$0	\$686,917	\$686,917	\$379,467	55%	17
Fund Balance								
18 Net Change in Fund Balance	(\$312,337)	\$24,745	(\$128,441)	(\$234,388)	(\$234,388)	\$170,368		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$312,337)	\$24,745	(\$128,441)	(\$234,388)	(\$234,388)	\$170,368		21

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

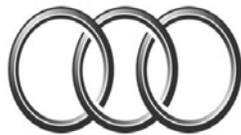
San Mateo County Community College District
2013-2014 Mid-Year Report
Restricted General Fund (Fund 3) - Total District



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$2,312,678	\$1,938,789	\$2,262,933	\$6,137,566	\$6,218,982	\$2,201,917	35%	1
2 State Revenue	2,960,796	3,480,749	3,125,980	9,110,715	10,015,598	3,045,998	30%	2
3 Local Revenue	4,194,929	4,287,109	3,630,935	8,009,880	8,331,681	3,648,992	44%	3
4 Total Revenue	\$9,468,403	\$9,706,647	\$9,019,848	\$23,258,162	\$24,566,261	\$8,896,908	36%	4
Expenses								
5 Certificated Salaries	\$2,092,737	\$1,956,149	\$2,024,649	\$4,047,184	\$4,038,618	\$1,982,876	49%	5
6 Classified Salaries	3,729,516	3,871,912	3,928,283	8,274,213	8,586,479	4,006,187	47%	6
7 Employee Benefits	1,708,303	1,629,880	1,845,605	3,648,017	3,679,294	1,565,893	43%	7
8 Materials & Supplies	597,059	742,935	406,628	3,621,370	3,499,009	404,417	12%	8
9 Operating Expenses	1,402,466	1,214,973	1,113,271	4,592,260	5,568,519	1,196,373	21%	9
10 Capital Outlay	12,179	88,081	51,234	169,037	266,050	126,750	48%	10
11 Total Expenses	\$9,542,261	\$9,503,929	\$9,369,670	\$24,352,081	\$25,637,969	\$9,282,497	36%	11
Transfers & Other								
12 Transfers In	\$135,173	\$62,500	\$0	\$1,743,579	\$1,743,579	\$1,054,467	60%	12
13 Other Sources	0	0	0	0	900	900	100%	13
14 Transfers out	(80,250)	(178,142)	(158,854)	(150,000)	(249,964)	(99,764)	40%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(262,471)	(288,027)	(223,061)	(734,047)	(657,197)	(168,698)	26%	16
17 Total Transfers/Other	(\$207,548)	(\$403,669)	(\$381,914)	\$859,532	\$837,318	\$786,905	94%	17
Fund Balance								
18 Net Change in Fund Balance	(\$281,406)	(\$200,952)	(\$731,736)	(\$234,388)	(\$234,388)	\$401,316		18
19 Beginning Balance, July 1	4,946,405	6,801,874	13,495,708	13,899,288	13,899,288	13,899,288		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$4,664,999	\$6,600,922	\$12,763,972	\$13,664,900	\$13,664,900	\$14,300,604		21

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

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Capital Projects Fund (Fund 4)

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

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

**2013-2014 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2013**

LOCATION	PROJECT NAME	FUND NUMBER	2013-14 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CAÑADA	CAN Classroom Modifications	42304	0.00	31,986.56	0.00	(31,986.56)
CAÑADA	CAN Tennis Court Repairs	42306	21,809.15	7,712.17	9,988.00	4,108.98
CAÑADA	CAN Carpet Replacement	43337	22,500.00	0.00	0.00	22,500.00
CAÑADA	CAN Theater Lighting Replacement	43338	50,000.00	0.00	0.00	50,000.00
CAÑADA	Science Lab Upgrade	44329	14,282.47	0.00	0.00	14,282.47
CAÑADA	Arts Project	44343	7,459.46	0.00	0.00	7,459.46
CAÑADA	CAN Solar Photovoltaic System	44345	2,788,421.00	65,553.80	92,459.20	2,630,408.00
CAÑADA	CAN Bldgs 5 /6 Modernization	47304	19,925.96	0.00	19,925.96	0.00
CAÑADA	CAN 12kv Electrical Systems Upgrade	47310	14,272.69	7,886.27	6,386.42	0.00
CAÑADA	CAN Dining Room Renovation	47315	6,353.29	0.00	6,353.29	0.00
CAÑADA	CAN Small Projects	47323	383,645.92	138,289.52	2,846.97	242,509.43
CAÑADA	CAN Emergency Building Repairs	47324	259,299.25	90,043.91	12,468.82	156,786.52
CAÑADA	CAN Instructional Equipment	47330	640,408.70	129,707.24	129,001.76	381,699.70
CAÑADA	CAN Lot 4 Fire Lanes	47332	4,239.00	1,755.00	2,484.00	0.00
CAÑADA	CAN Bldg 1 Gym Bleacher	47333	8,750.73	3,148.00	5,315.00	287.73
CAÑADA	CAN Light Pole Banners and Signs	47335	153,833.88	61,464.62	14,413.34	77,955.92
CAÑADA	CAN Bldg 9 A&R FA TRIO Recon	47338	32,934.66	29,887.90	3,196.76	(150.00)
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	517,490.95	0.00	0.00	517,490.95
CAÑADA	CAN Instructional Equipment	43383	800,000.00	4,867.68	0.00	795,132.32
CAÑADA	CAN Parking Lot LED Project	41320	375,287.50	12,960.00	4,897.50	357,430.00
CAÑADA	CAN Water Instrusion Repairs	47339	246,222.12	243,046.89	26,261.74	(23,086.51)
CAÑADA	CAN Bldg 3/17 Access Security Upgrades	47340	120,000.00	0.00	75,320.52	44,679.48
CAÑADA	CAN Bldg 3 Theater Carpet Replacement	47341	75,000.00	0.00	0.00	75,000.00
CSM	CSM Dental Hygiene Program	42402	25,000.00	0.00	0.00	25,000.00
CSM	CSM Equipment Recycling	42404	100,999.97	0.00	17,567.36	83,432.61
CSM	CSM Carpet Replacement	43484	50,000.00	1,180.88	819.12	48,000.00
CSM	CSM Lighting Replacement	43485	37,500.00	0.00	0.00	37,500.00
CSM	Ergonomic office furniture (completion)	44435	9,859.42	0.00	0.00	9,859.42
CSM	Haz. Mat. clean-up/disposal	44438	9,462.24	500.00	0.00	8,962.24
CSM	Technology Improvements	44452	0.00	0.00	0.00	0.00
CSM	CSM CIP2 Design Build Project	47401	18,303.82	10,140.00	18,303.82	(10,140.00)
CSM	CSM North Gateway	47408	4,246,437.71	237,631.18	3,624,286.87	384,519.66
CSM	CSM Small Projects	47423	384,728.66	91,467.77	95,280.31	197,980.58
CSM	CSM Emergency Building Repairs	47424	475,065.83	195,908.92	107,120.77	172,036.14
CSM	CSM Instructional Equipment	47432	645,079.06	67,953.14	0.02	577,125.90
CSM	CSM Edison Lot Project	47433	3,619,342.80	19,088.26	177,336.15	3,422,918.39
CSM	CSM Exterior Signage	47434	19,601.87	0.00	25.00	19,576.87
CSM	CSM Bldg 12 Roofing	47435	405,294.50	342,431.97	62,862.53	0.00
CSM	CSM Bldg 5 Locker Room and Aquatics Desk	47441	6,231.00	406.00	0.00	5,825.00
CSM	Bookstore Project	48400	135.82	0.00	0.00	135.82
CSM	CSM Bldg 5 SMAC Locker Room	48402	103,754.92	2,835.00	0.00	100,919.92
CSM	CSM North Gateway Release Phase 4	41419	4,152,557.63	2,256,428.77	1,687,716.88	208,411.98
CSM	CSM Parking Lot LED Project	41420	507,026.58	12,227.56	11,952.50	482,846.52
CSM	CSM Instructional Equipment	43483	800,000.00	0.00	0.00	800,000.00
CSM	CSM Bldg 10 Ext Stair to Softball Plaza	47442	150,000.00	42,987.00	0.00	107,013.00
CSM	CSM Diagonal Path Extension	47443	150,000.00	88,473.21	0.00	61,526.79
CSM	CSM East Perimeter Road	47444	439,500.00	62,596.51	15,050.00	61,853.49
CSM	CSM Bldg 19 HazMat Removal	47445	137,616.79	55,731.73	36,859.81	45,025.25
CSM	CSM Bldg 9 Library Carpet Replacement	47446	200,000.00	1,180.87	3,213.94	195,605.19
CSM	CSM Bldg 9 Library Classroom Remodel	47447	100,000.00	0.00	77,492.91	22,507.09
DISTRICTWIDE	General Capital Projects	40000	16,102,438.37	0.00	0.00	16,102,438.37
DISTRICTWIDE	College Contingency	40001	9,736,063.00	0.00	0.00	9,736,063.00
DISTRICTWIDE	College Housing Project	40003	6,399,103.24	0.00	0.00	6,399,103.24
DISTRICTWIDE	Premium Rebate Reserve	40004	398,432.00	0.00	0.00	398,432.00
DISTRICTWIDE	Post Bond Admin Fee Reserve	40005	124,011.27	450.00	0.00	123,561.27
DISTRICTWIDE	College One Time Fd Reserve	40006	4,500,000.00	0.00	0.00	4,500,000.00
DISTRICTWIDE	Aux Services Use Fee	40007	40,176.00	0.00	0.00	40,176.00
DISTRICTWIDE	General Capital Fund	40008	9,273,957.76	0.00	0.00	9,273,957.76
DISTRICTWIDE	Miscellaneous	42002	96,000.00	9,600.00	86,400.00	0.00
DISTRICTWIDE	College Art	42003	5,691.00	1,650.00	0.00	4,041.00
DISTRICTWIDE	DO Parking Lot Retaining Wall	42005	0.00	2,100.00	0.00	(2,100.00)
DISTRICTWIDE	DW Athletic Fields Replacement	42103	4,809,228.66	1,752,387.08	825,180.10	2,231,661.48
DISTRICTWIDE	Redevelopment Program	43001	8,091,640.98	130,464.90	14,665.00	7,946,511.08
DISTRICTWIDE	Property Management Study	44001	39,777.44	0.00	0.00	39,777.44
DISTRICTWIDE	District Facilities Projects	44102	558,594.22	235,794.30	29,618.94	293,180.98
DISTRICTWIDE	District Funded FCI Contingency	44103	3,746,954.78	0.00	0.00	3,746,954.78
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	327,303.20	21,880.60	31,029.00	274,393.60
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	1,003.61	0.00	(1,003.61)

* NOTE: All negative balances will be cleared with January 2014 journals.

**2013-2014 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2013**

LOCATION	PROJECT NAME	FUND NUMBER	EXPENDITURE			AVAILABLE BALANCE *
			2013-14 BUDGET	YTD	ENCUMBRANCE	
DISTRICTWIDE	Bond Construction General	47000	11,411,953.86	0.00	0.00	11,411,953.86
DISTRICTWIDE	DW CIP2 Planning	47001	2,960,610.71	394,768.05	532,323.77	2,033,518.89
DISTRICTWIDE	DW Technology Upgrades	47002	569,411.70	77,619.29	9,566.37	482,226.04
DISTRICTWIDE	DW Contingency	47007	43,589.60	0.00	0.00	43,589.60
DISTRICTWIDE	DW Small Projects	47008	438,769.47	120,160.45	71,426.53	247,182.49
DISTRICTWIDE	DW Electrical Security System Repairs	47015	50,952.85	0.00	0.00	50,952.85
DISTRICTWIDE	DO Cooling Tower and Comp Replacement	47016	11,720.00	0.00	11,720.00	0.00
DISTRICTWIDE	DW Utility Consumption Measurement	47017	254,332.00	35,403.65	184,934.02	33,994.33
DISTRICTWIDE	DW Infrastructure Mapping	47018	58,580.67	43,965.12	10,330.17	4,285.38
DISTRICTWIDE	DW Computer Lab Replacement Project	47019	1,635,676.79	396,379.94	9,544.13	1,229,752.72
DISTRICTWIDE	DW Banner/Emerg System Upgrades	47022	500,000.00	9,455.00	371,014.00	119,531.00
DISTRICTWIDE	DW Restroom Renovation	47023	350,000.00	26,342.48	2,462.00	321,195.52
DISTRICTWIDE	DW Onuma Integration	47024	250,000.00	0.00	0.00	250,000.00
DISTRICTWIDE	C.O.P. Projects	48001	57,753.78	15,993.83	3,045.00	38,714.95
DISTRICTWIDE	PE Vans Purchase	44003	460,000.00	73,920.54	0.00	386,079.46
DISTRICTWIDE	DW EV Charging Station Installation	47020	17,402.77	15,724.75	0.00	1,678.02
DISTRICTWIDE	DW Parking Lot and Roadways Repair	47021	212,292.76	236,840.12	0.00	(24,547.36)
SKYLINE	Pacific Heights Project	42202	17,152,266.59	0.00	0.00	17,152,266.59
SKYLINE	SKY Bldg 6 Facelift	42205	3,748.34	0.00	0.00	3,748.34
SKYLINE	SKY Bldg 6 Servery	42206	118,833.59	119,131.94	0.00	(298.35)
SKYLINE	SKY Parcel B Hazmat Removal	42209	250,000.00	241,660.00	8,400.00	(60.00)
SKYLINE	SKY Carpet Replacement	43242	37,500.00	922.88	36,577.12	0.00
SKYLINE	SKY Lighting Replacement	43243	15,042.00	0.00	0.00	15,042.00
SKYLINE	SKY Instructional Equipment	43283	800,000.00	0.00	0.00	800,000.00
SKYLINE	Avon Damages Repair	44241	65,100.04	0.00	0.00	65,100.04
SKYLINE	SKY Bldg 8 Modernization	47203	0.00	1,361.30	13,760.16	(15,121.46)
SKYLINE	SKY CIP2 Design Build Project	47209	66,732.32	135.00	66,597.32	0.00
SKYLINE	SKY Small Projects	47223	474,368.19	103,974.95	39,960.56	330,432.68
SKYLINE	SKY Emergency Building Repairs	47224	52,307.99	(63,346.98)	86,927.02	28,727.95
SKYLINE	SKY 12KV Electrical Systems Upgrade	47228	0.00	686.40	0.00	(686.40)
SKYLINE	SKY Instructional Equipment	47232	532,943.75	12,193.18	14,586.04	506,164.53
SKYLINE	SKY Bldg 14 Loma Chica Remodel	47235	98,756.51	0.00	0.00	98,756.51
SKYLINE	SKY Bldgs 1, 3, 6-8 Wayfinding Signage	47240	83,149.38	13,748.71	2,616.00	66,784.67
SKYLINE	SKY Bldg 6 Public Area Enhancements	47243	100,000.04	0.00	0.00	100,000.04
SKYLINE	SKY DSPS Relocation	47244	4,105.00	4,105.00	0.00	0.00
SKYLINE	SKY Bldg 2 3rd Flr Student Services Facelift	47245	4,989.40	350.00	389.00	4,250.40
SKYLINE	SKY Bldg 19 Pacific Heights Facelift	47246	0.00	8,018.04	0.00	(8,018.04)
SKYLINE	SKY Bldg 21 FMC Directional Bore	47247	42,775.00	0.00	0.00	42,775.00
SKYLINE	SKY Theater Seat Replacement	47248	250,000.00	182,299.62	800.00	66,900.38
SKYLINE	SKY Bldg 14 CDC Security and ECE Improvements	47249	200,000.00	100,358.41	2,843.22	96,798.37
SKYLINE	SKY Bldg 5 Library Carpet Replacement	47250	150,000.00	1,551.12	115,995.81	32,453.07
	TOTAL		127,090,672.37	8,646,531.61	8,929,918.55	109,514,222.21

* NOTE: All negative balances will be cleared with January 2014 journals.



San Mateo County Community College District
2013-2014 Mid-Year Report
Capital Projects Fund (Fund 4) - Cañada College

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	2013-14 Actual To Date	%	To Date
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	2,510	55,402	2,399	6,000	6,000	274	5%	6
7 Employee Benefits	266	728	0	0	33	33	101%	7
8 Materials & Supplies	177,941	653,923	300,509	500,000	500,000	207,654	42%	8
9 Operating Expenses	713,906	548,933	208,727	200,000	500,000	346,445	69%	9
10 Capital Outlay	6,246,067	3,891,368	939,949	1,794,000	1,794,000	273,903	15%	10
11 Total Expenses	\$7,140,691	\$5,150,354	\$1,451,584	\$2,500,000	\$2,800,033	\$828,310	30%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$7,140,691)	(\$5,150,354)	(\$1,451,584)	(\$2,500,000)	(\$2,800,033)	(\$828,310)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$7,140,691)	(\$5,150,354)	(\$1,451,584)	(\$2,500,000)	(\$2,800,033)	(\$828,310)		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
2013-2014 Mid-Year Report
Capital Projects Fund (Fund 4) - College of San Mateo

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	2013-14 Actual To Date	%	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	28,412	48,950	6,438	15,000	15,000	11,909	79%	6
7 Employee Benefits	3,313	0	0	0	0	0	0%	7
8 Materials & Supplies	1,011,117	1,093,144	165,119	400,000	400,000	102,860	26%	8
9 Operating Expenses	2,784,563	1,466,512	391,294	1,750,000	1,750,000	545,078	31%	9
10 Capital Outlay	18,466,507	3,317,613	867,853	3,400,000	3,400,000	2,829,321	83%	10
11 Total Expenses	\$22,293,911	\$5,926,220	\$1,430,705	\$5,565,000	\$5,565,000	\$3,489,169	63%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$22,293,911)	(\$5,926,220)	(\$1,430,705)	(\$5,565,000)	(\$5,565,000)	(\$3,489,169)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$22,293,911)	(\$5,926,220)	(\$1,430,705)	(\$5,565,000)	(\$5,565,000)	(\$3,489,169)		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
2013-2014 Mid-Year Report
Capital Projects Fund (Fund 4) - Skyline College

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	2013-14 Actual To Date	%	To Date
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$14,816	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	27,200	10,402	14,362	15,000	15,000	3,930	26%	6
7 Employee Benefits	4,411	0	0	0	0	0	0%	7
8 Materials & Supplies	585,150	284,240	193,627	400,000	400,000	154,697	39%	8
9 Operating Expenses	1,139,831	491,091	650,626	600,000	600,000	462,526	77%	9
10 Capital Outlay	11,184,798	1,393,869	555,052	1,485,000	500,000	105,995	21%	10
11 Total Expenses	\$12,956,206	\$2,179,602	\$1,413,666	\$2,500,000	\$1,515,000	\$727,150	48%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$12,956,206)	(\$2,179,602)	(\$1,413,666)	(\$2,500,000)	(\$1,515,000)	(\$727,150)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$12,956,206)	(\$2,179,602)	(\$1,413,666)	(\$2,500,000)	(\$1,515,000)	(\$727,150)		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
2013-2014 Mid-Year Report
Capital Projects Fund (Fund 4) - Districtwide Projects

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	2013-14 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$2,219,000	\$0	\$0	5,034,872	\$900,000	\$821,684	91%	2
3 Local Revenue	0	404,029	1,301,387	3,669,500	\$6,500,000	\$6,527,516	113%	3
4 Total Revenue	\$2,219,000	\$404,029	\$1,301,387	\$8,704,372	\$7,400,000	\$7,349,200	99%	4
Expenses								
5 Certificated Salaries	\$70,500	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	1,397,761	987,714	376,507	400,000	400,000	325,236	81%	6
7 Employee Benefits	538,381	326,596	145,033	160,000	160,000	98,012	61%	7
8 Materials & Supplies	92,460	146,795	134,555	700,000	700,000	552,497	79%	8
9 Operating Expenses	313,399	664,804	222,950	350,000	700,000	501,343	72%	9
10 Capital Outlay	15,762,634	488,530	418,948	400,000	3,000,000	2,124,816	71%	10
11 Total Expenses	\$18,175,134	\$2,614,439	\$1,297,993	\$2,010,000	\$4,960,000	\$3,601,904	73%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$5,950,000	\$5,950,000	100%	12
13 Other Sources	0	14,521	2,252,580	0	26,500	26,279	99%	13
14 Transfers out	0	0	(191,291)	(1,430,224)	(6,800,000)	(6,720,084)	99%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$14,521	\$2,061,289	(\$1,430,224)	(\$823,500)	(\$743,805)	90%	17
Fund Balance								
18 Net Change in Fund Balance	(\$15,956,134)	(\$2,195,889)	\$2,064,683	\$5,264,148	\$1,616,500	\$3,003,492		18
19 Beginning Balance, July 1	0	0	0	113,255,732	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$15,956,134)	(\$2,195,889)	\$2,064,683	\$118,519,880	\$1,616,500	\$3,003,492		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
2013-2014 Mid-Year Report
Capital Projects Fund (Fund 4) - Total District**

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	2013-14 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$2,219,000	\$0	\$0	\$5,034,872	\$900,000	\$821,684	91%	2
3 Local Revenue	\$0	\$404,029	\$1,301,387	\$3,669,500	\$6,500,000	\$6,527,516	100%	3
4 Total Revenue	\$2,219,000	\$404,029	\$1,301,387	\$8,704,372	\$7,400,000	\$7,349,200	99%	4
Expenses								
5 Certificated Salaries	\$85,316	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	\$1,455,882	\$1,102,467	\$399,707	\$436,000	\$436,000	\$341,350	78%	6
7 Employee Benefits	\$546,371	\$327,323	\$145,033	\$160,000	\$160,033	\$98,045	61%	7
8 Materials & Supplies	\$1,866,668	\$2,178,102	\$793,810	\$2,000,000	\$2,000,000	\$1,017,708	51%	8
9 Operating Expenses	\$4,951,699	\$3,171,339	\$1,473,596	\$2,900,000	\$3,550,000	\$1,855,392	52%	9
10 Capital Outlay	\$51,660,006	\$9,091,381	\$2,781,802	\$7,079,000	\$8,694,000	\$5,334,036	61%	10
11 Total Expenses	\$60,565,941	\$15,870,614	\$5,593,948	\$12,575,000	\$14,840,033	\$8,646,532	58%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$5,950,000	\$5,950,000	100%	12
13 Other Sources	\$0	\$14,521	\$2,252,580	\$0	\$26,500	\$26,279	99%	13
14 Transfers out	\$0	\$0	(\$191,291)	(\$1,430,224)	(\$6,800,000)	(\$6,720,084)	99%	14
15 Contingency	\$0	\$0	\$0	\$0	\$0	\$0	0%	15
16 Other Out Go	\$0	\$0	\$0	\$0	\$0	\$0	0%	16
17 Total Transfers/Other	\$0	\$14,521	\$2,061,289	(\$1,430,224)	(\$823,500)	(\$743,805)	90%	17
Fund Balance								
18 Net Change in Fund Balance	(\$58,346,941)	(\$15,452,064)	(\$2,231,272)	(\$5,300,852)	(\$8,263,533)	(\$2,041,136)		18
19 Beginning Balance, July 1	218,549,642	144,616,359	117,780,030	113,255,732	113,255,732	113,255,732		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$160,202,701	\$129,164,295	\$115,548,758	\$107,954,880	\$104,992,199	\$111,214,596		21

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



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Enterprise Fund/Auxiliary Fund (Fund 5)

The District maintains enterprise funds. These funds account for operations that the Board requires to be self-supporting. These funds are maintained independently of other District funds to facilitate the entrepreneurial nature of the activities involved and also provide the necessary flexibility to report the retail and operational requirements of these self-supporting services.

*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 contracted food service and vending operations of the District.*

*The **San Mateo Athletic Club (SMAC)** accounts for revenues received and expenses related to the operations of the athletic club and aquatic center.*



San Mateo County Community College District
2013-14 Mid -Year Report
Enterprise Fund - Bookstore (Fund 5)

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Income								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	3,585,812	3,730,749	3,801,990	8,850,000	8,850,000	3,752,278	42%	3
4 Total Income	\$3,585,812	\$3,730,749	\$3,801,990	\$8,850,000	\$8,850,000	\$3,752,278	42%	4
Expenses								
5 Cost of Sales	\$2,278,982	\$2,217,869	\$2,243,409	\$5,300,000	\$5,300,000	\$2,148,638	41%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	693,525	836,134	865,944	1,820,000	1,820,000	893,229	49%	7
8 Employee Benefits	208,880	218,975	255,914	520,000	520,000	208,880	40%	8
9 Materials & Supplies	0	0	0	50,000	50,000	26,492	53%	9
10 Operating Expenses	432,382	457,844	389,712	827,700	827,700	360,478	44%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$3,613,769	\$3,730,822	\$3,754,979	\$8,517,700	\$8,517,700	\$3,637,717	43%	12
Transfers & Other								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0	0%	17
18 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	18
Fund Balance								
19 Net Change in Fund Balance	(\$27,957)	(\$73)	\$47,011	\$332,300	\$332,300	\$114,561		19
20 Beginning Balance, July 1	6,677,738	6,873,578	7,133,273	7,249,115	7,249,115	7,249,115		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$6,649,781	\$6,873,505	\$7,180,284	\$7,581,415	\$7,581,415	\$7,363,676		22



BOOKSTORES
Balance Sheet
December 31, 2013

ASSETS

	<u>Dec 31, 2013</u>	<u>Dec 31, 2012</u>
Cash for Operations and Investments	\$5,125,211	\$4,942,002
Accounts Receivable	202,661	153,793
Inventory	3,162,944	2,807,527
Furniture, Fixtures & Equipment (Net)	24,249	65,548
TOTAL ASSETS	<u><u>\$8,515,065</u></u>	<u><u>\$7,968,870</u></u>

LIABILITIES AND CAPITAL

Liabilities	\$1,151,389	\$788,585
Capital-Reserved	7,363,676	7,180,285
TOTAL LIABILITIES AND CAPITAL	<u><u>\$8,515,065</u></u>	<u><u>\$7,968,870</u></u>



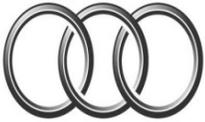
BOOKSTORES
Income Statement
Period Ending December 31, 2013

	<u>Year to Date Actual</u>		<u>2013-14 Budget</u>
INCOME			
Merchandise Sales	\$3,386,774	100.00%	\$ 8,500,000
COST OF GOODS SOLD			
Merchandise Purchases	<u>2,148,638</u>	<u>63.44%</u>	<u>5,300,000</u>
GROSS PROFIT	<u>\$1,238,136</u>	<u>36.56%</u>	<u>\$ 3,200,000</u>
OPERATING EXPENSES			
Salaries & Benefits	\$1,054,682		\$ 2,190,000
Other Inventory Expenses	160,048		350,000
Equipment Maintenance & Rental	22,326		30,000
Travel, Conference	676		23,000
Dues & Membership	3,911		12,000
Insurance	3,600		15,000
Utilities	19,224		35,000
Contracted Services	15,854		70,000
Legal, Audit and Bad Debts	3,513		5,000
Other Expenses	<u>106,799</u>		<u>220,000</u>
TOTAL OPERATING EXPENSES	<u>\$1,390,633</u>	<u>41.06%</u>	<u>\$2,950,000</u>
NET INCOME FROM OPERATIONS	(\$152,497)	-4.50%	\$ 250,000
OTHER INCOME			
Interest & Other Income	\$365,504		\$ 350,000
TOTAL OTHER INCOME	<u>\$365,504</u>	<u>10.79%</u>	<u>\$ 350,000</u>
NET INCOME BEFORE OTHER EXPENSES	\$213,007	6.29%	\$600,000
OTHER EXPENSES			
Administrative Salary and Benefits	\$47,427		\$ 150,000
Rent	33,780		67,700
Donations	17,239		50,000
TOTAL OTHER EXPENSES	<u>\$98,446</u>	<u>2.91%</u>	<u>\$ 267,700</u>
Net Change in Fund Balance	\$114,561	3.38%	\$ 332,300
Capital, July 1	7,249,115		
Capital, December 31	<u><u>\$7,363,676</u></u>		



San Mateo County Community College District
2013 - 14 Mid -Year Report
Enterprise Fund - Cafeteria (Fund 5)

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	%	To Date	
Revenue									
1	Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2	State Revenue	0	0	0	0	0	0	0%	2
3	Local Revenue	108,711	107,869	123,035	221,000	221,000	148,437	67%	3
4	Total Revenue	\$108,711	\$107,869	\$123,035	\$221,000	\$221,000	\$148,437	67%	4
Expenses									
5	Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6	Classified Salaries	31,354	34,387	19,048	36,000	36,000	23,403	65%	6
7	Employee Benefits	8,181	9,825	4,736	9,500	9,500	3,988	42%	7
8	Materials & Supplies	0	0	0	50,000	50,000	31,709	63%	8
9	Operating Expenses	70,746	46,131	62,517	74,500	74,500	29,715	40%	9
10	Capital Outlay	0	0	0	0	0	0	0%	10
11	Total Expenses	\$110,281	\$90,343	\$86,301	\$170,000	\$170,000	\$88,815	52%	11
Transfers & Other									
12	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13	Other Sources	0	0	0	0	0	0	0%	13
14	Transfers out	0	0	0	0	0	0	0%	14
15	Contingency	0	0	0	0	0	0	0%	15
16	Other Out Go	0	0	0	0	0	0	0%	16
17	Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance									
18	Net Change in Fund Balance	(\$1,570)	\$17,526	\$36,734	\$51,000	\$51,000	\$59,622		18
19	Beginning Balance, July 1	415,501	334,645	337,374	353,375	353,375	353,375		19
20	Adjustments to Beginning Balance	0	0	0	0	0	0		20
21	Net Fund Balance, Dec. 31	\$413,931	\$352,171	\$374,108	\$404,375	\$404,375	\$412,997		21

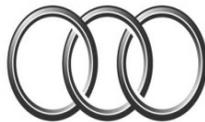


SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

CAFETERIAS
Balance Sheet
December 31, 2013

ASSETS

	<u>Dec 31, 2013</u>	<u>Dec 31, 2012</u>
Cash for Operations and Investments	\$ 420,026	\$ 366,026
Accounts Receivable	14,186	28,217
TOTAL ASSETS	<u>\$ 434,212</u>	<u>\$ 394,243</u>
LIABILITIES AND CAPITAL		
Liabilities	\$ 21,215	\$ 20,135
Capital, July 1	\$ 353,375	\$ 337,374
Adjustment to Capital	59,622	36,734
Capital, December 31	<u>\$ 412,997</u>	<u>\$ 374,108</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$ 434,212</u>	<u>\$ 394,243</u>



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

CAFETERIAS
Income Statement
Period Ending December 31, 2013

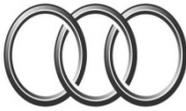
	<u>Year to Date Actual</u>	<u>2013-2014 Budget</u>
INCOME		
Vending Income	\$ 29,714	\$ 45,000
Food Service Income	74,680	130,000
Event Rental	37,937	44,000
Interest	6,105	2,000
TOTAL INCOME	\$ 148,436	\$ 221,000
EXPENSES		
Salaries	\$ 23,403	\$ 36,000
Benefits	3,988	9,500
Service Contracts & Repairs	31,144	50,000
Non Inventory Equipment	-	-
College Support	29,715	74,500
Other	564	
TOTAL EXPENSES	<u>\$ 88,814</u>	<u>\$ 170,000</u>
NET INCOME FROM OPERATIONS	<u>\$ 59,622</u>	<u>\$ 51,000</u>
Capital, July 1	<u>\$ 353,375</u>	
Capital, December 31	<u>\$ 412,997</u>	

**San Mateo County Community College District
2013-14 Mid -Year Report**



- San Mateo Athletic Club & Aquatic Center (Fund 5)

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Income								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	845,435	1,277,822	1,631,440	3,080,000	3,080,000	1,957,032	64%	3
4 Total Income	\$845,435	\$1,277,822	\$1,631,440	\$3,080,000	\$3,080,000	\$1,957,032	64%	4
Expenses								
5 Cost of Sales	0	0	0	0	0	0	0%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	543,282	637,135	734,968	1,540,000	1,540,000	833,921	54%	7
8 Employee Benefits	119,522	153,342	176,392	368,500	368,500	200,141	54%	8
9 Materials & Supplies	0	0	0	0	0	0	0%	9
10 Operating Expenses	213,739	261,070	286,363	687,500	687,500	313,958	46%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$876,543	\$1,051,547	\$1,197,723	\$2,596,000	\$2,596,000	\$1,348,020	52%	12
Transfers & Other								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	2,930	34,689	36,671	77,000	77,000	35,048	46%	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	(22,601)	(40,515)	(89,894)	(200,000)	(200,000)	(119,343)	60%	17
18 Total Transfers/Other	(\$19,671)	(\$5,826)	(\$53,223)	(\$123,000)	(\$123,000)	(\$84,295)	69%	18
Fund Balance								
19 Net Change in Fund Balance	(\$50,779)	\$220,450	\$380,494	\$361,000	\$361,000	\$524,717		19
20 Beginning Balance, July 1	(321,504)	(215,984)	171,400	816,784	816,784	816,784		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	(\$372,283)	\$4,466	\$551,894	\$1,177,784	\$1,177,784	\$1,341,501		22



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

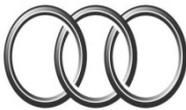
San Mateo Athletic Club
Balance Sheet
December 31, 2013

ASSETS

	<u>Dec 31, 2013</u>	<u>Dec 31, 2012</u>
Cash for Operations and Investments	\$2,726,188	\$1,914,752
Accounts Receivable	141,658	76,060
ProShop Inventory	7,730	6,508
TOTAL ASSETS	<u>\$2,875,576</u>	<u>\$1,997,320</u>

LIABILITIES AND CAPITAL

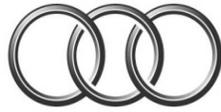
Liabilities	\$1,534,075	\$1,445,426
Capital, July 1	\$816,784	\$171,400
Adjustment to Capital	524,717	380,494
Capital, December 31	<u>\$1,341,501</u>	<u>\$551,894</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$2,875,576</u>	<u>\$1,997,320</u>



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

San Mateo Athletic Club
Income Statement
Six Months Ending December 31, 2013

	<u>Year to Date Actual</u>	<u>2013-2014 Budget</u>
INCOME		
Member dues and Registrations	\$1,384,647	\$2,310,000
Aquatics	292,954	385,000
Parking	37,319	82,500
Personal Training	194,464	236,500
Retail	8,996	16,500
Others	38,652	49,500
TOTAL INCOME	<u>\$1,957,032</u>	<u>\$3,080,000</u>
EXPENSES		
Salary	\$833,921	\$1,540,000
Benefits	200,141	368,500
Operating - Athletic Club	234,869	577,500
Operating - Aquatic Center	79,089	110,000
TOTAL EXPENSES	<u>\$1,348,020</u>	<u>\$2,596,000</u>
NET INCOME FROM OPERATIONS	<u>\$609,012</u>	<u>\$484,000</u>
District Support - Income	35,048	77,000
District Support - Expense	119,343	200,000
NET INCOME	<u>\$524,717</u>	<u>\$361,000</u>
Capital, July 1	<u>\$816,784</u>	
Capital, December 31	<u>\$1,341,501</u>	



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 that directly or indirectly relate to the educational program of the College such as providing services to students—and which may provide non-classroom instructional or laboratory experience for students.

*The District maintains the **Child Development Fund (60000)**, which is used to account for the activities of the child development centers at the Colleges.*

***Measure G** (San Mateo county wide parcel tax) passed by the voters in June 2010 is accounted for in this Fund (**61000**). It is used primarily for instructional-related activities to preserve and maintain core academics and vocational programs.*

San Mateo County Community College District
2013-2014 Mid-Year Report
Child Development Fund (Fund 6) - College of San Mateo



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$22,471	\$61,336	(\$15,912)	\$44,150	\$44,150	\$31,895	72%	1
2 State Revenue	51,058	108,643	67,549	71,450	71,450	35,254	49%	2
3 Local Revenue	101,859	145,300	131,563	280,007	280,007	162,108	58%	3
4 Total Revenue	\$175,388	\$315,279	\$183,201	\$395,607	\$395,607	\$229,257	58%	4
Expenses								
5 Certificated Salaries	\$44,704	\$46,201	\$47,318	\$104,656	\$104,656	\$48,740	47%	5
6 Classified Salaries	118,841	131,450	133,881	265,463	265,463	139,528	53%	6
7 Employee Benefits	67,414	65,537	74,575	135,286	135,286	62,547	46%	7
8 Materials & Supplies	10,361	12,719	13,695	31,550	31,550	12,071	38%	8
9 Operating Expenses	0	0	0	765	765	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$241,319	\$255,908	\$269,469	\$537,720	\$537,720	\$262,886	49%	11
Transfers & Other								
12 Transfers In	\$67,414	\$65,537	\$59,917	\$142,112	\$142,112	\$39,645	28%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$67,414	\$65,537	\$59,917	\$142,112	\$142,112	\$39,645	28%	17
Fund Balance								
18 Net Change in Fund Balance	\$1,483	\$124,909	(\$26,352)	\$0	\$0	\$6,015		18
19 Beginning Balance, July 1	0	152,117	26,352	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$1,483	\$277,026	\$0	\$0	\$0	\$6,015		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
2013-2014 Mid-Year Report
Child Development Fund (Fund 6) - Skyline College



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$53,101	\$35,859	\$61,013	\$152,763	\$152,763	\$55,140	36%	1
2 State Revenue	54,990	53,027	88,146	210,516	210,516	88,394	42%	2
3 Local Revenue	20,931	27,944	54,372	140,823	140,823	66,057	47%	3
4 Total Revenue	\$129,021	\$116,830	\$203,531	\$504,102	\$504,102	\$209,591	42%	4
Expenses								
5 Certificated Salaries	\$36,178	\$25,075	\$43,812	\$90,813	\$90,813	\$52,425	58%	5
6 Classified Salaries	129,687	129,606	179,605	318,059	318,059	200,743	63%	6
7 Employee Benefits	92,616	71,996	84,184	141,676	141,676	72,745	51%	7
8 Materials & Supplies	10,116	12,715	25,784	61,323	61,323	34,805	57%	8
9 Operating Expenses	5,072	150	698	7,913	7,913	983	12%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$273,669	\$239,541	\$334,083	\$619,783	\$619,783	\$361,701	58%	11
Transfers & Other								
12 Transfers In	\$92,616	\$71,996	\$131,375	\$115,682	\$115,682	\$152,110	131%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$92,616	\$71,996	\$131,375	\$115,682	\$115,682	\$152,110	131%	17
Fund Balance								
18 Net Change in Fund Balance	(\$52,032)	(\$50,715)	\$823	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$52,032)	(\$50,715)	\$823	\$0	\$0	\$0		21

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

San Mateo County Community College District
2013-2014 Mid-Year Report
Child Development Fund (Fund 6) - Total District



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$75,992	\$97,195	\$45,101	\$196,913	\$196,913	\$87,035	44%	1
2 State Revenue	106,047	161,670	155,695	281,966	281,966	123,648	44%	2
3 Local Revenue	122,797	173,256	186,005	420,830	420,830	228,165	54%	3
4 Total Revenue	\$304,836	\$432,121	\$386,801	\$899,709	\$899,709	\$438,848	49%	4
Expenses								
5 Certificated Salaries	\$80,882	\$71,276	\$91,130	\$195,469	\$195,469	\$101,165	52%	5
6 Classified Salaries	248,528	261,056	313,487	583,522	583,522	340,271	58%	6
7 Employee Benefits	160,030	137,533	158,759	276,962	276,962	135,292	49%	7
8 Materials & Supplies	20,476	25,434	39,478	92,873	92,873	46,876	50%	8
9 Operating Expenses	5,072	150	698	8,678	8,678	983	11%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$514,989	\$495,449	\$603,552	\$1,157,503	\$1,157,503	\$624,587	54%	11
Transfers & Other								
12 Transfers In	\$160,030	\$136,273	\$191,291	\$257,794	\$257,794	\$191,754	74%	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	1,260	0	0	0	0	0%	16
17 Total Transfers/Other	\$160,030	\$137,533	\$191,291	\$257,794	\$257,794	\$191,754	74%	17
Fund Balance								
18 Net Change in Fund Balance	(\$50,122)	\$74,205	(\$25,460)	\$0	\$0	\$6,015		18
19 Beginning Balance, July 1	188,719	188,778	26,352	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$138,597	\$262,983	\$892	\$0	\$0	\$6,015		21

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

San Mateo County Community College District
2013-2014 Mid-Year Report
Special Parcel Tax (Fund 61) - Cañada College



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual to Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	1,182,567	2,300,000	2,300,000	1,163,927	51%	3
4 Total Revenue	\$0	\$0	\$1,182,567	\$2,300,000	\$2,300,000	\$1,163,927	51%	4
Expenses								
5 Certificated Salaries	\$149,714	\$783,214	\$783,292	\$1,642,906	\$1,642,906	\$1,348,309	82%	5
6 Classified Salaries	1,589	177,031	159,302	368,388	368,388	180,171	49%	6
7 Employee Benefits	14,157	116,813	131,749	263,755	263,755	146,237	55%	7
8 Materials & Supplies	0	2,550	2,452	8,500	8,500	1,792	21%	8
9 Operating Expenses	0	4,522	6,580	1,014,425	1,014,425	2,852	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$165,460	\$1,084,130	\$1,083,375	\$3,297,975	\$3,297,975	\$1,679,360	51%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$165,460)	(\$1,084,130)	\$99,192	(\$997,975)	(\$997,975)	(\$515,433)		18
19 Beginning Balance, July 1	0	596,406	943,459	997,975	997,975	997,975		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	(\$165,460)	(\$487,724)	\$1,042,651	(\$0)	(\$0)	\$482,542		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
2013-2014 Mid-Year Report
Special Parcel Tax (Fund 61) - College of San Mateo



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual to Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	1,182,567	2,300,000	2,300,000	1,163,927	51%	3
4 Total Revenue	\$0	\$0	\$1,182,567	\$2,300,000	\$2,300,000	\$1,163,927	51%	4
Expenses								
5 Certificated Salaries	\$44,084	\$818,633	\$1,252,059	\$1,815,142	\$1,819,075	\$1,268,595	70%	5
6 Classified Salaries	0	89,215	208,429	403,110	391,721	187,682	48%	6
7 Employee Benefits	4,656	128,846	191,723	237,228	225,758	155,299	69%	7
8 Materials & Supplies	0	8,222	9,065	20,457	19,269	4,369	23%	8
9 Operating Expenses	0	1,070	28,311	61,728	81,842	629	1%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$48,740	\$1,045,986	\$1,689,587	\$2,537,665	\$2,537,665	\$1,616,575	64%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$48,740)	(\$1,045,986)	(\$507,020)	(\$237,665)	(\$237,665)	(\$452,648)		18
19 Beginning Balance, July 1	0	401,854	657,692	237,665	237,665	237,665		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	(\$48,740)	(\$644,132)	\$150,672	\$0	\$0	(\$214,983)		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
2013-2014 Mid-Year Report
Special Parcel Tax (Fund 61) - Skyline College



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual to Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	1,182,567	2,300,000	2,300,000	1,163,927	51%	3
4 Total Revenue	\$0	\$0	\$1,182,567	\$2,300,000	\$2,300,000	\$1,163,927	51%	4
Expenses								
5 Certificated Salaries	\$2,666	\$577,389	\$952,023	\$749,775	\$774,542	\$1,173,008	151%	5
6 Classified Salaries	24,868	164,621	195,648	321,453	445,359	146,115	33%	6
7 Employee Benefits	2,256	118,848	167,191	205,293	213,143	154,109	72%	7
8 Materials & Supplies	9,898	1,309	42,058	1,023,479	1,123,439	26,506	2%	8
9 Operating Expenses	0	47,195	1,856	294,380	37,897	38,629	102%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$39,688	\$909,363	\$1,358,776	\$2,594,380	\$2,594,380	\$1,538,367	59%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
Net Change in Fund								
18 Balance	(\$39,688)	(\$909,363)	(\$176,209)	(\$294,380)	(\$294,380)	(\$374,440)		18
19 Beginning Balance, July 1	0	497,160	580,795	294,380	294,380	294,380		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	(\$39,688)	(\$412,203)	\$404,586	\$0	\$0	(\$80,060)		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
2013-2014 Mid-Year Report
Special Parcel Tax (Fund 61) - Central Services

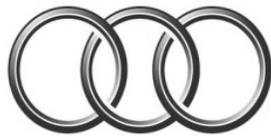
	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual to Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,554,054	3,548,215	0	100,000	100,000	50,000	50%	3
4 Total Revenue	\$3,554,054	\$3,548,215	\$0	\$100,000	\$100,000	\$50,000	50%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	54	0	0	0	0	0	0%	8
9 Operating Expenses	24,992	6,685	6,945	100,000	100,000	6,350	6%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$25,046	\$6,685	\$6,945	\$100,000	\$100,000	\$6,350	6%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
Net Change in Fund								
18 Balance	\$3,529,008	\$3,541,530	(\$6,945)	\$0	\$0	\$43,650		18
19 Beginning Balance, July 1	0	1,174,080	1,075,934	999,463	999,463	999,463		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$3,529,008	\$4,715,610	\$1,068,989	\$999,463	\$999,463	\$1,043,113		21

San Mateo County Community College District
2013-2014 Mid-Year Report
Special Parcel Tax (Fund 61) - Total District

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual to Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,554,054	3,548,215	3,547,702	7,000,000	7,000,000	3,541,780	51%	3
4 Total Revenue	\$3,554,054	\$3,548,215	\$3,547,702	\$7,000,000	\$7,000,000	\$3,541,780	51%	4
Expenses								
5 Certificated Salaries	\$196,464	\$2,179,236	\$2,987,374	\$4,207,823	\$4,236,523	\$3,789,912	89%	5
6 Classified Salaries	26,457	430,868	563,379	1,092,951	1,205,469	513,968	43%	6
7 Employee Benefits	21,069	364,506	490,663	706,276	702,656	455,645	65%	7
8 Materials & Supplies	9,952	12,081	53,575	1,052,436	1,151,208	32,667	3%	8
9 Operating Expenses	24,992	59,472	43,692	1,470,534	1,234,165	48,460	4%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$278,934	\$3,046,163	\$4,138,683	\$8,530,021	\$8,530,020	\$4,840,651	57%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
Net Change in Fund								
18 Balance	\$3,275,120	\$502,052	(\$590,981)	(\$1,530,021)	(\$1,530,020)	(\$1,298,871)		18
19 Beginning Balance, July 1	0	2,669,499	3,180,307	2,451,911	2,451,911	2,451,911		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$3,275,120	\$3,171,551	\$2,589,326	\$921,890	\$921,891	\$1,153,040		21

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

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Expendable Trust Fund

Student 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 EOPS Direct Aid to Students.

San Mateo County Community College District
2013-2014 Mid-Year Report
Student Aid Fund (Fund 7) - Cañada College



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$2,055,170	\$2,536,273	\$2,414,781	\$5,410,546	\$5,410,546	\$2,085,792	39%	1
2 State Revenue	60,772	52,403	55,580	160,000	160,000	109,321	68%	2
3 Local Revenue	62,419	63,145	56,511	200,000	200,000	184,565	92%	3
4 Total Revenue	\$2,178,360	\$2,651,821	\$2,526,872	\$5,770,546	\$5,770,546	\$2,379,677	41%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$76,480	\$98,750	\$107,752	\$0	\$44,610	\$44,610	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(2,288,154)	(2,814,222)	(2,757,323)	(5,770,546)	(5,815,156)	(2,420,422)	42%	16
17 Total Transfers/Other	(\$2,211,674)	(\$2,715,472)	(\$2,649,571)	(\$5,770,546)	(\$5,770,546)	(\$2,375,812)	41%	17
Fund Balance								
18 Net Change in Fund Balance	(\$33,313)	(\$63,651)	(\$122,699)	\$0	\$0	\$3,866		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$33,313)	(\$63,651)	(\$122,699)	\$0	\$0	\$3,866		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
2013-2014 Mid-Year Report
Student Aid Fund (Fund 7) - College of San Mateo

	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$2,965,719	\$2,824,033	\$2,944,238	\$6,626,002	\$6,626,002	\$2,807,816	42%	1
2 State Revenue	75,686	108,477	193,279	250,000	250,000	144,500	58%	2
3 Local Revenue	81,359	68,433	54,715	310,000	310,000	264,425	85%	3
4 Total Revenue	\$3,122,764	\$3,000,943	\$3,192,232	\$7,186,002	\$7,186,002	\$3,216,741	45%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$800	\$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	(3,174,035)	(3,133,706)	(3,271,776)	(7,186,002)	(7,186,002)	(3,156,822)	44%	16
17 Total Transfers/Other	(\$3,173,235)	(\$3,133,706)	(\$3,271,776)	(\$7,186,002)	(\$7,186,002)	(\$3,156,822)	44%	17
Fund Balance								
18 Net Change in Fund Balance	(\$50,471)	(\$132,762)	(\$79,544)	\$0	\$0	\$59,919		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$50,471)	(\$132,762)	(\$79,544)	\$0	\$0	\$59,919		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
2013-2014 Mid-Year Report
Student Aid Fund (Fund 7) - Skyline College



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$3,419,221	\$4,200,524	\$4,388,554	\$9,656,676	\$9,656,676	\$4,410,597	46%	1
2 State Revenue	119,008	126,169	65,256	273,000	273,000	167,643	61%	2
3 Local Revenue	96,660	129,028	86,606	150,000	150,000	206,239	137%	3
4 Total Revenue	\$3,634,889	\$4,455,721	\$4,540,416	\$10,079,676	\$10,079,676	\$4,784,479	47%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	\$0	0	0%	6
7 Employee Benefits	0	0	0	0	\$0	0	0%	7
8 Materials & Supplies	0	0	0	0	\$0	0	0%	8
9 Operating Expenses	0	0	0	0	\$0	0	0%	9
10 Capital Outlay	0	0	0	0	\$0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$2,970	\$1,704	\$51,102	\$0	\$55,154	\$55,154	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	(3,855,039)	(4,607,492)	(4,771,706)	(10,079,676)	(10,134,830)	(4,880,067)	48%	16
17 Total Transfers/Other	(\$3,852,069)	(\$4,605,788)	(\$4,720,604)	(\$10,079,676)	(\$10,079,676)	(\$4,824,913)	48%	17
Fund Balance								
18 Net Change in Fund Balance	(\$217,180)	(\$150,067)	(\$180,188)	\$0	\$0	(\$40,434)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$217,180)	(\$150,067)	(\$180,188)	\$0	\$0	(\$40,434)		21

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

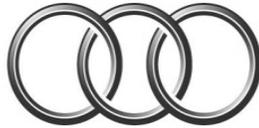
San Mateo County Community College District
2013-2014 Mid-Year Report
Student Aid Fund (Fund 7) - Total District



	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2013-14 Adoption Budget	2013-14 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$8,440,110	\$9,560,830	\$9,747,573	\$21,693,224	\$21,693,224	\$9,304,205	43%	1
2 State Revenue	255,466	287,049	314,115	683,000	683,000	421,464	62%	2
3 Local Revenue	240,438	260,606	197,831	660,000	660,000	655,228	99%	3
4 Total Revenue	\$8,936,013	\$10,108,485	\$10,259,519	\$23,036,224	\$23,036,224	\$10,380,897	45%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$80,250	\$100,454	\$158,854	\$0	\$99,764	\$99,764	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	(9,317,227)	(10,555,419)	(10,800,805)	(23,036,224)	(23,135,988)	(10,457,311)	45%	16
17 Total Transfers/Other	(\$9,236,977)	(\$10,454,965)	(\$10,641,951)	(\$23,036,224)	(\$23,036,224)	(\$10,357,547)	45%	17
Fund Balance								
18 Net Change in Fund Balance	(\$300,964)	(\$346,480)	(\$382,432)	\$0	\$0	\$23,350		18
19 Beginning Balance, July 1	250,430	284,278	246,689	206,796	206,796	206,796		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$50,534)	(\$62,202)	(\$135,743)	\$206,796	\$206,796	\$230,146		21

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

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Retirement Reserve Fund Expendable Trust (Fund 8)

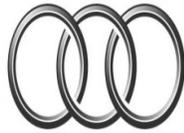
*Also an Expendable Trust, the **Reserve for Post-Retirement Benefits** was established to reflect the District liability that has already been incurred and continues to incur as employees earn the right to health benefits at retirement.*

This Fund has been generated by transfers made from the Unrestricted General Fund. Effective July 2009, these transfers come from all funds and are now charged as part of the benefit expense in those funds. This reserve is minimal 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
2013-2014 Mid-Year Budget
Retirement Reserve (Fund 8) - Total District



	2nd Quarter 2010-2011 Actuals	2nd Quarter 2011-2012 Actuals	2nd Quarter 2012-2013 Actuals	2013-2014 Adoption Budget	2013-2014 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	255,895	14,648	122,551	93,586	93,586	128,910	138%	3
4 Total Revenue	\$255,895	\$14,648	\$122,551	\$93,586	\$93,586	\$128,910	138%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	15,008	0	0	5,000	5,000	5,000	100%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$15,008	\$0	\$0	\$5,000	\$5,000	\$5,000	100%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$2,322,000	\$2,322,000	\$0	0%	12
13 Other Sources	1,164,916	604,943	633,746	0	0	656,641	0%	13
14 Transfers out	0	0	0	(1,000,000)	(1,000,000)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(5,000,000)	(5,000,000)	(6,000,000)	(10,000,000)	(10,000,000)	(5,000,000)	50%	16
17 Total Transfers/Other	(\$3,835,084)	(\$4,395,057)	(\$5,366,254)	(\$8,678,000)	(\$8,678,000)	(\$4,343,359)	50%	17
Fund Balance								
18 Net Change in Fund Balance	(\$3,594,197)	(\$4,380,409)	(\$5,243,703)	(\$8,589,414)	(\$8,589,414)	(\$4,219,449)		18
19 Beginning Balance, July 1	33,749,526	26,537,646	22,194,598	19,983,830	19,983,830	19,983,830		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$30,155,329	\$22,157,237	\$16,950,895	\$11,394,416	\$11,394,416	\$15,764,381		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Supplemental Information

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Page 96 - **Cash Flow Summary (12/31/13)**

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Account Code**

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Budget Activity**

Page 122 - **Expenditure Comparison of
Academic Salaries**

FTES Analysis

	<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>Actual 2009-2010</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>1st Period 2013-14</u>
<i>College of San Mateo</i>											
Resident											
Fall & Spring	8,059	7,561	7,311	7,423	7,686	8,022	8,062	7,002	6,706	6,431	6,332
Fall & Spring (N/C)										3	2
Summer (N/C)											1
Summer	<u>1,122</u>	<u>989</u>	<u>945</u>	<u>956</u>	<u>992</u>	<u>985</u>	<u>1,093</u>	<u>940</u>	<u>904</u>	<u>888</u>	<u>820</u>
Total, Resident	9,181	8,550	8,256	8,379	8,678	9,007	9,155	7,942	7,610	7,322	7,155
Total, Apprenticeship	131	140	146	156	164	115	94	87	80	83	88
Flex-time	14	9	12	10	11	16	15	2	2	3	2
Non-Resident											
Fall & Spring	245	223	234	226	217	198	200	214	204	255	320
Fall & Spring (N/C)											
Summer (N/C)											-
Summer	<u>26</u>	<u>19</u>	<u>21</u>	<u>20</u>	<u>15</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>16</u>	<u>22</u>	<u>24</u>
Total, Non-Resident	271	242	255	246	232	216	219	235	220	277	344
College of San Mateo Total	9,597	8,941	8,669	8,791	9,085	9,354	9,483	8,266	7,912	7,685	7,589
<i>Canada College</i>											
Resident											
Fall & Spring	3,606	3,631	3,707	3,770	3,938	4,218	4,512	4,203	4,055	3,804	3,585
Fall & Spring (N/C)	43	50	43	27	35	38	41	51	33	24	25
Summer (N/C)	-	2	4	4	5	1	6	10	11	11	8
Summer	<u>18</u>	<u>298</u>	<u>359</u>	<u>380</u>	<u>402</u>	<u>414</u>	<u>512</u>	<u>398</u>	<u>415</u>	<u>435</u>	<u>470</u>
Total, Resident	3,667	3,981	4,113	4,181	4,380	4,671	5,071	4,662	4,514	4,274	4,088
Flex-time	6	3	3	3	4	7	17	4	3	3	1
Non-Resident											
Fall & Spring	76	73	71	62	60	88	86	89	77	97	95
Fall & Spring (N/C)	3	2	1	1	1	1	1	1	1	1	0
Summer (N/C)	-	-	-	-	-	-	-	0	0	1	0
Summer	<u>1</u>	<u>2</u>	<u>7</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>11</u>	<u>8</u>	<u>8</u>	<u>11</u>	<u>10</u>
Total, Non-Resident	80	77	79	71	68	96	98	98	86	110	106
Canada College Total	3,753	4,061	4,195	4,255	4,452	4,774	5,186	4,764	4,603	4,387	4,195
<i>Skyline College</i>											
Resident											
Fall & Spring	6,107	6,014	5,912	5,840	6,345	6,893	7,404	7,093	7,080	6,801	6,874
Fall & Spring (N/C)	-	-	-	-	-	47	68	67	71	76	16
Summer (N/C)							5	4	2	4	4
Summer	<u>865</u>	<u>826</u>	<u>853</u>	<u>844</u>	<u>868</u>	<u>1,087</u>	<u>1,253</u>	<u>976</u>	<u>1,164</u>	<u>1,130</u>	<u>1,018</u>
Total, Resident	6,972	6,840	6,765	6,684	7,213	8,027	8,730	8,139	8,317	8,011	7,912
Total, Apprenticeship	9	4	4	3	3	2	5	2	1	2	1
Flex-time	5	4	9	3	5	6	17	2	2	2	2
Non-Resident											
Fall & Spring	124	109	97	101	97	88	85	99	109	132	171
Fall & Spring (N/C)						1	1	1	2	-	0
Summer (N/C)								-	-	-	0
Summer	<u>18</u>	<u>13</u>	<u>12</u>	<u>10</u>	<u>12</u>	<u>16</u>	<u>14</u>	<u>10</u>	<u>18</u>	<u>21</u>	<u>18</u>
Total, Non-Resident	142	122	109	111	109	105	100	110	129	153	190
Skyline College Total	7,128	6,970	6,887	6,801	7,330	8,140	8,852	8,253	8,449	8,168	8,105

FTES Analysis

	<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>Actual 2009-2010</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>1st Period 2013-14</u>
<i>District</i>											
Resident											
Fall & Spring	17,772	17,206	16,930	17,033	17,969	19,133	19,978	18,298	17,841	17,036	16,791
Fall & Spring (N/C)	43	50	43	27	35	85	109	118	104	100	43
Summer (N/C)	0	2	4	4	5	1	11	14	13	15	13
Summer	<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>2,858</u>	<u>2,314</u>	<u>2,483</u>	<u>2,453</u>	<u>2,308</u>
Total, Resident	19,820	19,371	19,134	19,244	20,271	21,705	22,956	20,744	20,441	19,604	19,155
Total, Apprenticeship	140	144	150	159	167	117	99	88	81	85	89
Flex-time	25	16	24	16	20	29	49	8	7	8	5
Non-Resident											
Fall & Spring	445	405	402	389	374	374	371	402	390	484	586
Fall & Spring (N/C)	3	2	1	1	1	2	2	2	3	1	1
Summer (N/C)	0	0	0	0	0	0	0	0	0	1	1
Summer	<u>45</u>	<u>34</u>	<u>40</u>	<u>38</u>	<u>34</u>	<u>41</u>	<u>44</u>	<u>38</u>	<u>42</u>	<u>54</u>	<u>52</u>
Total, Non-Resident	493	441	443	428	409	417	417	443	435	540	639
District Total	20,478	19,972	19,751	19,847	20,867	22,268	23,521	21,283	20,964	20,237	19,889

BOARD REPORT NO. 14-1-2CA

TO: Members of the Board of Trustees
FROM: Ron Galatolo, Chancellor
PREPARED BY: Kathy Blackwood, Executive Vice Chancellor, 358-6869

APPROVAL OF 2014-15 INTEGRATED DISTRICT BUDGET PLANNING CALENDAR

The budget development process for 2014-15 requires formulation of a budget calendar. Included in the 2014-15 calendar is consultation with the District Committee for Budget and Finance, which is a subcommittee of the District Participatory 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 2014-15 on September 10, 2014.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2014-15 Integrated District Budget Planning Calendar.

Integrated District Budget Planning Calendar, 2014-15

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September 2013	Colleges Finalize Spring 2014 Schedule of Classes		
September	College Budget and Planning committees convene <ul style="list-style-type: none"> • Review priorities, budget goals for current year and accomplishments from past year 	District Committee on Budget and Finance convenes	
September - October	Develop program plans and discuss strategies for 14-15 Review external audit reports and audit findings		
October - November	College Budget and Planning committees <ul style="list-style-type: none"> • Develop college budget goals for 2014-2015 • Review District prelim resource allocation Faculty Obligation Number report due to the State		
October – December	College Budget and Planning committees <ul style="list-style-type: none"> • Submit hiring priorities • Committees submit tentative recommendation for 2014-15 that includes number of positions to be funded 	Review of Budget Calendar, discussion of budget strategies and resource allocation, and budget development process	
January 10	Governor’s 2014-15 Budget Proposal		
January – February	College Budget and Planning committees <ul style="list-style-type: none"> • Review 2013-14 expenditures 	Review/revise draft of Budget and Planning Calendar Review and reassess estimates of 2014-15 Governor’s Budget proposal and discussion of District revenue and expenditure implications (inform DPGC at its next meeting).	Approval of 2014-15 Budget Calendar, review of Governor’s Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities. Presentation of prior year external audit reports and audit findings
January – February	Chancellor’s Council <ul style="list-style-type: none"> • Discussions of budget strategies and allocations. 	Continuing discussion of State budget and District revenue/expenditure options.	Board policy discussions/decision regarding budget adjustments which impact existing and/or new positions.
January/ February	Ongoing State budget hearings Legislative Analyst’s Office Review of Governor’s Proposed Budget		

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
February	Colleges Finalize Summer Session 2014 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Board retreat – Review of preliminary District revenue assumptions and expenditure plans.
February	“P1” First Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
February/ March	Discussion of budget priorities at Colleges and with Chancellor’s Cabinet.	Review of 2013-14 Mid-Year Budget Report	Approval of 2013-14 Mid-Year Budget Report
March - May	Departments submit budget requests for 2014-15 to College Budget Committees College Budget committees review requests		
March	Colleges Finalize Fall 2014 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DPGC at its next meeting).	Review/approval of 2014-15 budget priorities and Districtwide allocations.
Mid-March - April	Run preliminary position control worksheets for 2014-15 Colleges ongoing review of position control		
March – April	College Budget and Planning committees <ul style="list-style-type: none"> • Preliminary current year 2013-14 ending balance estimates Colleges prepare for current year external audit		Budget updates with Board; review budget assumptions for Tentative budget. Board Goals for 2014-2015
Mid-May	Governor’s May Revise		
May	Review of Governor’s May Revise	Review of Governor’s May Revise (inform DPGC at its next meeting).	Governor’s May Revise; budget priorities, goals and objectives.
May	Site Tentative Budgets completed. Work resumes developing final budget after tentative budget is loaded.	Review of Fiscal Management Self-Assessment Checklist	
June	District Office completes budget input and prepares Tentative Budget document	Review of 2014-15 Tentative Budget	
June 25			Adoption of 2014-15 Tentative Budget and 2014-15 Gann Limit.
June	“P2” Second Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
June-August	Final adjustments to budget are made.	Committee is updated throughout the summer on major budget changes	

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
July	Enactment of 2014-15 State Budget		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2013-14 books are closed. District Office completes budget input and prepares Final Budget document.		
September 2014			Public hearing and Adoption of 2014-15 Final Budget.

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD

Fiscal Year: 2013-2014

District: (370) SAN MATEO

Quarter Ended: (Q2) Dec 31, 2013

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2010-11	Actual 2011-12	Actual 2012-13	Projected 2013-2014
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	118,163,257	110,904,919	127,520,416	130,436,277
A.2	Other Financing Sources (Object 8900)	328,985	2,755,621	4,968,388	1,267,934
A.3	Total Unrestricted Revenue (A.1 + A.2)	118,492,242	113,660,540	132,488,804	131,704,211
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	102,184,745	107,863,652	115,718,817	128,350,980
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	11,659,746	6,820,939	16,667,798	3,347,000
B.3	Total Unrestricted Expenditures (B.1 + B.2)	113,844,491	114,684,591	132,386,615	131,697,980
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	4,647,751	-1,024,051	102,189	6,231
D. Fund Balance, Beginning					
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	15,977,880	20,625,631	19,601,580	19,703,769
E.	Fund Balance, Ending (C. + D.2)	20,625,631	19,601,580	19,703,769	19,710,000
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	18.1%	17.1%	14.9%	15%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	21,713	19,530	19,614	19,200
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2010-11	2011-12	2012-13	2013-2014
H.1	Cash, excluding borrowed funds		-15,531,447	22,711,011	25,816,139
H.2	Cash, borrowed funds only		19,945,000	23,960,000	20,000,000
H.3	Total Cash (H.1 + H.2)	30,688,076	4,413,553	46,671,011	45,816,139

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	130,299,013	130,426,749	73,003,094	56%
I.2	Other Financing Sources (Object 8900)	0	1,267,934	592,409	46.7%
I.3	Total Unrestricted Revenue (I.1 + I.2)	130,299,013	131,694,683	73,595,503	55.9%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	140,810,195	141,530,865	58,692,252	41.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,672,634	3,347,634	1,058,355	31.6%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	143,482,829	144,878,499	59,750,607	41.2%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-13,183,816	-13,183,816	13,844,896	
L.	Adjusted Fund Balance, Beginning	19,703,769	19,703,769	19,703,769	
L.1	Fund Balance, Ending (C. + L.2)	6,519,953	6,519,953	33,548,665	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	4.5%	4.5%		

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

YES

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

Contract Period Settled (Specify)	Management	Academic		Classified
		Permanent	Temporary	

YYYY-YY	Total Cost Increase	% *						
a. SALARIES:								
Year 1: 2013-14	321,453	3.25%	815,407	3.25%	227,666	3.25%	654,777	3.25%
Year 2: 2014-15	197,817	2%	501,789	2%	140,102	2%	402,939	2%
Year 3: 2015-16	201,773	2%	511,824	2%	142,904	2%	410,997	2%
b. BENEFITS:								
Year 1: 2013-14	85,828	3.25%	233,206	3.25%	21,514	3.25%	277,625	3.25%
Year 2: 2014-15	52,817	2%	143,511	2%	13,239	2%	170,846	2%
Year 3: 2015-16	53,873	2%	146,381	2%	13,503	2%	174,263	2%

* 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.

The District reached multi-year settlements with the bargaining units and total cost increase will be funded by reserve.
 Year 1 3.25%
 Year 2 2%
 Year 3 2%

For year 2 and 3, compensation will be adjusted if assessed valuation of property increases by more than 3%.

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? NO
 This year? NO
 Next year?

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
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING December 31, 2013

	GENERAL FUND	Payroll Fund	GENERAL RESTRICTED FUND	INSURANCE & Debt Services FUND	CAPITAL OUTLAY FUND	CHILD CARE FUND	STUDENT AID FUND	POST- RETIREMENT RESERVES
Beg. Cash Balance in County Treasury	12,333,650.44	7,023,606.86	15,128,634.48	37,562,640.67	113,112,537.86	2,768,372.05	42,316.50	-
Cash inflow from operations:								
Year-to-date Income	73,595,502.77		9,952,274.86	16,928,040.33	13,325,479.48	4,172,382.51	10,480,661.02	1,785,550.68
Accounts Receivable	3,391,239.14	1,522.81	806,218.74	35,234.63	2,611,894.63	11,907.32	(164,416.38)	149,210.76
Deferred Income	(8,489,062.79)	-	(1,099,013.18)	-	(97,587.00)	(26,396.10)	(142,617.00)	(1,843.64)
Cash awaiting for deposit	606,632.69							
Total Income	81,437,962.25	7,025,129.67	24,788,114.90	54,525,915.63	128,952,324.97	6,926,265.78	10,215,944.14	1,932,917.80
Cash outflow for operations:								
Year to date expenditure	59,750,607.61		9,550,958.85	24,089,887.22	15,366,616.03	5,465,238.48	10,457,310.59	6,005,000.00
Advances / Prepaid	49,416.10		(34,677.78)	-	(128,294.82)	(21,713.00)	-	-
Account Payable	3,112,050.86	2,175,438.57	645,876.09	982.99	2,101,304.09	305,285.02	467,884.92	-
Cash Balance From Operations	18,525,887.68	4,849,691.10	14,625,957.74	30,435,045.42	111,612,699.67	1,177,455.28	(709,251.37)	(4,072,082.20)
Other Cash inflow								
Medical Flex Plan / Revolv. Fund				(20,000.00)				
TRANS	20,000,000.00							
Trusts (JPA & 3CBG)								
Beg. Investment Balance								
LAIF Balance	88,810.08							54,187.08
County Pool Balance	-							9,357,241.28
Special Bond					984.51			-
C.O.P. & Others	14,611,593.52			197.80	5,000.00			9,756,855.64
Total Beg. Balance	14,700,403.60			197.80	5,984.51			19,168,284.00
Y.T.D. Investment Balance								
LAIF Balance	88,978.97							54,290.12
County Pool Balance	-							5,164,037.58
Special Bond					984.51			-
C.O.P./Bank CD	26,796,822.43			197.80	5,000.00			9,877,874.10
Y.T.D. Balance	26,885,801.40			197.80	5,984.51			15,096,201.80
Net Cash changes from Investment	(12,185,397.80)			-	-			4,072,082.20
Net changes from unrealized gain / (loss)	-							
Cash Balance in County Treasury	26,340,489.88	4,849,691.10	14,625,957.74	30,415,045.42	111,612,699.67	1,177,455.28	(709,251.37)	(0.00)
Net Cash (Excluding TRANS & Trusts)	6,340,489.88	4,849,691.10	14,625,957.74	30,415,045.42	111,612,699.67	1,177,455.28	(709,251.37)	(0.00)



Date: January 6, 2014
To: San Mateo County Community College District
From: Misha Maggi, Student Life and Leadership Manager, Cañada College
Re: Center for Student Life and Leadership Development and Associated Students of Cañada College

The following is a summary highlighting staff, Goals, ASCC, and Clubs, events, activities and current projects, from October-January.

Staff

Center for Student Life and Leadership

Location	Full time staff	Part time staff	Student Assistants
Center: Building 5, Room 354	1-Student Life and Leadership Manager: Misha	1-Angelica Mendoza: Student Life and Leadership Assistant working 18 hours a week.	2 in the Center working 15-20 hours each. 1-Kayla Dorman 1-Marian Allen All paid for by ASCC.
Conference Room: Building 5, Room 350			
Game Room: Building 5. Room 333			

ASCC

Number of Students elected who are still in ASCC	Number of new ASCC Board members appointed	Number of ASCC Board members who stepped down	Number of students up for appointment	ASCC total active voting board members	Total # of Students who were in ASCC at one point throughout quarter
100%	1	0	3	12	12

ASCC Recruitment of Officers:

Status:

For Spring 2014: Students created a 5-part Welcome Week in order to welcome the campus community and create more interest in becoming a member of the ASCC.

ASCC Meetings:

Weekly changed to Thursdays, 3:15pm-5pm, Building 2, Room 210.

Executive Board Members as of September:

Executive Officers:

- President:* Alaa Aissi
- Vice President:* Jolani Chun-Moy
- Secretary:* Maria Ayala
- Treasurer:* Ivan Evans

Commissioner of Publicity: Ari Kashaniamin
Commissioner of Activities: Jessica Loi

Senators as of June 30:

Senators:

- Claire Sharif*
- Geovanna Moreno*
- Javier Santos*
- Evelyn Valenzuela*
- Elmer Martinez*
- Jackie Sharif*

ASCC Goals 2013-2014

ASCC Benchmark Goals

- Leadership-Will attend retreats and conferences. **Status: happening**
- Community-Will plan & volunteer at Spirit Thursdays. **Status: happening**
- Change-Will attends ASCC, District & Campus Committees meetings. **Status: happening**
- Mentorship-Will listen and help other ASCC Officers complete their term in ASCC. **Status: happening**

Inter Club Council (ICC)

2013-2014 Active Clubs	2013-2014 Reactivated Clubs	2013-2014 New Clubs This Quarter
15	ASID BTOC BHMS ICE Math Phi Theta Kappa Photon Robotics SHPE Spectrum TSAC Veterans Women in Science Computer Science Hydroponics	Collaborative Study Club Pre-Health Club

ICC Goals:

- Advisor will work with VP of ASCC/ICC Chair to update Constitution with any bylaws concerning Clubs and Organizations to make sure Clubs attend ICC to receive funding.
 - **Status: Done.**
 - **Very successful and all representatives come to ICC meetings.**
- Advisor create curriculum for a Faculty/Staff advisor for Club Training.
 - **Status: Completed mini-training on January 21st during ICC Bash.**
 - **Needs to be updated and completed for next Fall start.**
- Create a position for a Vice President of ICC: **Done. VP of ICC will help take notes and act as chair of ICC when ICC Chair, ASCC VP, is unavailable.**
- Create a position for an ICC Liason to represent and be the voice of ASCC at ICC.
 - **Status: In progress, voting happening later in January.**

- Create an excel with students, faculty, or staff that is interested in starting clubs and what is holding them back. Stay connected with them to make sure they are able to start.
 - **Status: Done. Excel created and working with these potential clubs to start in Spring.**
- Recruit for more clubs.
 - **Status: Happening Working with ICC and ASCC to advertise more, and include more club collaboration during events to increase interest.**

ICC Meetings:

Weekdays, every 1st and 3rd Wednesday of the month in Building 5, Room 350.

Conference and Retreat Attendance

October 11-13: Student Leadership Retreat

October 18-20: California Community College Student Affairs Association Conference

November 1-3: Student Senate of California Community Colleges Conference

November 6-November 10: Misha presents at NASPA Western Regional Conference in Utah

Student Life Events This Quarter:

	Event	Date	Student Participation
	Arts and Olives Festival	10/06/13	Over 1,000 in attendance. 5 ASCC students/Student Life staff in attendance to help with raffles and selling tickets.
	PTK Conference	10/8/2013	About 15 students attend a conference for the national PTK leadership event. Sponsored by the ASCC.
	Student Life Open House	10/10/13 10/11/13	300 to come and answer questions about student life, meet the staff, and eat pie and drink hot apple cider.
	Career Day	10/9	450 students, faculty and staff come and learn about career opportunities. Event sponsored by the ASCC
	ASCC Retreat	10/11-13/13	15 (100%) of Students and Student Assistants able to go to Calaveras County together to do a ropes course and a three day leadership retreat.
	Transfer Fair	10/22/13	300 students, faculty, staff and businesses at the event sponsored by ASCC. 4 ASCC members volunteer to set up event.
	Accreditation Visit Informational	10/15/13	ASCC Sponsors an accreditation visit information meeting with approximately 25 in attendance.
	Accreditation Visit	10/21-10/24	All ASCC members take around the entire Accreditation team on campus tours.
	Macario play	10/18/2013	ASCC sponsors 20 to go to a latino cultural and educational play.
	CCCSAA Conference	10/19-20/2013	6 ASCC Students attend the CCCSAA conference in the capitol.
	International Cultural Exchange film night	10/22/2013	14 Students in attendance for a film and food night. ASCC/ICC Sponsored event.

LacSu: “I Love Yous are for White People”	10/23/13 10/24/13	Sponsor the Humanities Department in hosting a conversation about cultural differences. 600 in attendance
Spirit Thursday: Halloween Haunted Carnival	10/31/13	413 in attendance for the carnival themed event, costume contest, hot dog on a stick, photo booth, popcorn, cotton candy, and club rush activities.
Fall General Assembly	11/3/2013	2 Students collaborated with Skyline and CSM to attend leadership conference in Monterey.
Dia De Los Muertos	11/2-11/8	276 students, faculty and staff attend for skull making and decorating, an educational and interactive altar, and face-painting.
Campus Movie Fest	11/6-11-18	634 students participate in the 6 day event of film making, judging, and film viewing in this national competition.
Winter Wonderland: Multicultural Buffet	12/3/13	212 students, faculty, and staff in attendance for a buffet that focuses on how winter is celebrated throughout the world.
Winter Wonderland: Cards to the Children’s Hospital	12/4/13	32 students in attendance to write and decorate cards to go with a giant polar bear to go to the Stanford Children’s Hospital.
Women in Leadership Conference at CSM	12/4/2014	20 students in attendance to hear speakers. ASCC Sponsored event.
Winter Wonderland: Gingerbread House Decorating	12/5/13	43 Students in attendance to make gingerbread houses together and talk about the Spring Semester.
Welcome Week Day 1: Yogurt Bar and Fun Facts	1/13/14	243 Students in Attendance to get a healthy breakfast and information on how to get to their classes and how to get involved.
Welcome Week Night 1: Swag Bags	1/13/14	100 students received bags full of healthy snacks (over 9 items) with facts on how to get involved and get a student ID.
Welcome Week Day 2: Chuck’s Donuts and Fun Facts	1/14/14	200 Students received donuts and hot chocolate with information on how to get to their classes and how to get involved.
Welcome Week Night 2: Swag Bags Again	1/14/14	100 students received bags full of healthy snacks (over 9 items) with facts on how to get involved and get a student ID.
ICC Bash	1/21/14	20 students, faculty and staff attended an ICC orientation that contained a mid-year review.

Upcoming Student Life Events :

	Event	Proposed Date
	Welcome Week Day 3: POP: PopQuizes and Popcorn	1/29/14
	Welcome Week Day 4: Club Rush	1/30/14
	CBET Night	
	Black History Month	
	Valentine's Day Event	2/14/14
	Chinese New Year Event	

Student ID Report

	Student	Sticker	Staff/Faculty	Medical	Rad-tech	Total
October	75	38	2	1	1	117
November	39	1	1	0	0	42
December	20	1	1	0	0	22
January	163	27	0	12	12	214

Update on Projects

- 1) 4th of July Float with Pacific Association
Status: Beginning to work on this again
 Worked with the President's Office and Theater Department to create first float in 15 years
 Received 3rd place from Redwood City for community group and float
 Beginning to coordinate with the President's office to find a driver and begin meetings
- 2) Hiring replacement student assistant
Status: Complete
 Job descriptions posted, advertised, and 2 interviews occurred. Brought students from ID office down to Student Life to do both work.
 Also hired New Student life and Leadership Assistant Angelica
- 3) Hiring mascot and getting them to games
Status: Beginning to work on this again
 Job descriptions posted, and mascot hired
 Now looking to go to more home games and scheduling times
- 4) 3-unit Leadership Course
Status: In Progress
 Looking into spring and Misha working on being trained in PTK leadership course
 Beginning to utilize the co-op units with Anne
 Had two students, Jolani and Claudia go through and make goals with Misha and work through Student Life, now offering it up to the rest of campus to begin a leadership opportunity using co-op
- 5) Update Website for Accreditation

- Status: Complete**
Re-created all Student Life Pages to be more user friendly, useful
- 6) Updating Bylaws
Status: Complete
Constitution Meetings completed and multiple changes occurred to be more equitable
- 7) Commencement Data Collection
Status: Complete and starting back up again
Data collected and charted and sent to President's Office
Beginning new meetings for the next commencement
- 8) Working on Signage and appearance of Office
Status: Complete
Office redecorated fully and benchmarks and student art displayed, signage and bulletin boards re-made and updated for the year to include new staff and social media to get connected. Also just created strengths display for office by Open House
- 9) Preparing for Accreditation
Status: Complete
Complete with all accreditation reports and preparation, out of the four commendations, our department and our work was one of them
- 10) Create More Inventories for Tracking and Assessment
Status: In Progress
Create document to track all possible clubs and contact regularly and give options on how to connect with advisors and possible members
Began collaboration with new Dean of Research Dr. Hsieh to work on focus groups and assessment processes
- 11) Wider Reach of Students
Status: In Progress
Connecting more students to Student Life through the brand new Programming Board which allows students to volunteer and help plan events on campus
Reaching out to athletics
- 12) Wider Reach of Clubs
Status: In Progress
From accreditation visit, created a "potential clubs" excel to get who is interested in what clubs to start and the reason/notes behind why they haven't started and create a database to connect more students/faculty/staff together.
- 13) Student Leader Training
Status: In Progress
To be created by January 17th and taken before January 24th
Misha to create a Mid-Year Review for all ASCC members to take to see where their progress is of understanding roles/different aspects of Student Life (ASCC/ICC/Housing/Volunteer Services/etc.) constitution/Brown Act/Robert's Rules and send to Alaa, Jolani, and Angelica
Create various workshops ASCC members will lead during retreat for professional development/learning including:
Presentation on Clubs, Parliamentary Training, Presentation on Abilities Training
Presentation on Millennial Training, Presentation on Student Development Model
Presentation on Robert's Rules, Presentation on Brown Act, Presentation on Leadership
Presentation on Multiculturalism
To be created by Spring 2014 Retreat
- 14) Broadening ICC
Status: In Progress
To be discussed at first ASCC meeting and presentations/voting happen on 2nd ASCC meeting

Create an ICC liaison position open to current senators looking to get a more extensive leadership experience

This liaison will be the voice of the ASCC during ICC meetings, so that the chair can maintain Robert's Rules of neutrality

15) Updated Agendas/Minutes for ASCC

Status: Complete

Agenda: Include ICC as a set agenda item for each week

Talk about what clubs' programs are coming up, potential clubs looking for more members, what happened at the ICC meeting

Talk about the voting count and discussion on voting item(s) in ICC

Minutes: Take more time to construct and review minutes so that all that is discussed and voted on can be clearly laid out if questions later arise

16) College President Involvement

Will be asked immediately upon decision of retreat date; participation subject to schedule

Ask President Buckley to come to our Retreat again

Ask President Buckley to do a workshop with our student group and/or do check-ins with our leadership group

17) Collaboration for Orientation

Have Jeanne Stalker from the Welcome Center present and work with Student Life & ASCC to give Student Leaders opportunities to give tours during orientation as part of our engagement plan and recruitment efforts

18) Creating P-Board Meetings

To be put into place immediately, regular weekly meets starting the week of January 20th
Misha, Jolani, and Alaa meet for a Vice-President/President meeting to catch up about the week, check-in on how things are going/what we can work on to make the team stronger, prep for EBoard/agenda, etc.

This doodle poll has been created to set up a reoccurring meeting time:

<http://doodle.com/7cws594sxbqb2zgx> Please complete doodlepoll by Thursday, January 16th before 8pm

19) Accountable Absence Counting

To be put into place immediately for all ASCC members

Excused Absences: All ASCC Members will send an email to maggim@smcc.edu, with a message on their "health and/or emergency situation(s)" as soon as health and/or emergency situation conflicts with a meeting. Advisor will let board know the absence is excused for the minutes. The member with health/emergency should keep all documentation for their absence, should an issue arise.

Unexcused Absences: If the chair of a meeting is unable to attend for an unexcused absence, written notification to maggim@smccd.edu and the committee's next-in-command should be sent 72 hours in advance with the committee's agenda attached

20) Attending District Student Council (DSC):

To be put into place immediately

Please let your advisor or attending partner know if you will be unable to attend DSC 48 hours in advance.

If someone does not have access to a car or ride and would still like to attend, let your partner going to DSC and advisor know 96 business hours in advance

Ask your partner going to DSC or advisor 96 business hours in advance if she is able to give you a ride

Partner or advisor can fill out a reimbursement on gas to subsidize cost

If partner or advisor is unable to give a ride to DSC, contact David Latt zlatt@my.smccd.edu

80 hours in advance with an open public area you will be video/conference calling from and he will add you and your location to the agenda and you will be conferenced into the meeting

21) Creating a Student of Color Engagement Assessment

Status: In Progress

Working with the Dean of Research to begin focus group assessment
 22) Send a Student Group to Washington DC

Status: In Progress

Cañada has not sent a student group to Washington DC at the leadership conference in many years—we are currently creating applications and ways our college can now be involved

Update on Educational Master Plan Objectives

The Teaching and Learning Objective 1.4: Create and implement a student engagement plan to integrate the college experience inside and outside the classroom, enhance the college experience, and promote retention and success.

Activity	Timeline	Responsible Individuals	Assessment	June 30
1. Create a plan for student engagement which includes such areas as student activities, summer enrich programs, welcome day and college hour.	Fall 2012 On-Going	<ul style="list-style-type: none"> • VPSS • Dean, Enrollment Services • Counseling Chair • Student Life Coordinator 	Plan Developed	Had a meeting with VPSS, Counseling Chair, and BTO Specialist to create a leadership pathway in June 2013. Framework created and more meetings with pathways committee approaching. 10/22/13 Meeting at SSPC engagement plan created with specific points of action to take. Meeting throughout January with Dr. Hsieh, Dean of Research to broaden and define Engagement plan and sub-points.
2. Implement and evaluate the student engagement plan	Spring 2012 On-going	<ul style="list-style-type: none"> • VPSS • Dean, Enrollment Services • Counseling Chair • Student Life Coordinator 	Evaluations completed for individuals events and activities.	See 1.

<p>3. Develop plans that reflect the equity goals of the college in order to address retention issues</p>	<p>Spring 2012</p>	<ul style="list-style-type: none"> Equity Committee 	<p>Plans developed and implemented</p>	<p>Working on it. Went to Committee for Student Equity, starting on conversations, and planning Heritage Months.</p> <p>Meeting throughout January with Dr. Hsieh, Dean of Research to broaden and define Engagement plan and sub-points to include equity goals.</p> <p>I've officially been inducted into the Student Equity Committee.</p> <p>Beginning a Student of Color focus group in January.</p>
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The Strategic Goal Nine and area IIB3b of Accreditation; “Build an educational environment that fosters passion for education, and the leadership and the personal skills necessary for civic engagement/participation”

UPDATE: Continued doing in all the programs.

Committees

Student Life and Leadership Manager Currently Serves as a Member

- NASPA - Asian Pacific Islander Knowledge Community E-Mentoring Program (Mentor Application)
- Arts and Olives Festival Planning Committee
- Student Services Planning Council
- District Auxillary Services Advisory Committee
- College Auxillary Services Advisory Committee: Chair
- Student Engagement Council
- Advise District Student Council
- Grievance and Conduct Board
- Safety Committee
- Transfer Advisory Committee

- Manager’s Forum (district wide)
- International Student Engagement Committee
- Student Equity Committee
 - College Student Equity Plan
- CCCSAA Professional Standards Sub-Committee
- NASPA Community College Knowledge Community Hot Topics Writer/Researcher
- Outreach Advisory Committee
- College Internal Audit Group
- District Auxiliary Services
- Accreditation Chapter for Student Services
- Transfer Advisory Council
- Grievance and Conduct Board
- District Student Council
- Arts and Olives Festival Planning Committee
- International Student Engagement Committee
- CCCSAA Professional Standards Committee

Professional Development

- 1) Asked to be a part of the research team for the Professional Standards Committee at CCCSAA. Reading literature and attending meetings.
- 2) Presented in Utah at NASPA Western Regional Conference, received outstanding achievement after program was received.

Other

Letter of recommendations written for students in the last quarter:

Maria Ayala
 Chelsey Stout
 Geovanna Marcella
 Ari Kashani
 Marian Allen

**Associated Students Body
Cañada College
Balance Sheet**

	<u>Dec 31, 13</u>	<u>Dec 31, 12</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK	238,886.82	397,039.83	-158,153.01	-39.83%
Total Checking/Savings	<u>238,886.82</u>	<u>397,039.83</u>	<u>-158,153.01</u>	<u>-39.83%</u>
Accounts Receivable				
1210.5 · ALLOWANCE FOR BAD DEBTS	-12,510.17	-10,835.02	-1,675.15	15.46%
Total Accounts Receivable	<u>-12,510.17</u>	<u>-10,835.02</u>	<u>-1,675.15</u>	<u>15.46%</u>
Other Current Assets				
1210.1 · ACCOUNTS RECEIVABLE CANADA	73,784.67	86,162.35	-12,377.68	-14.37%
1220 · EMERGENCY LOANS RECEIVABLE	5,888.00	9,191.28	-3,303.28	-35.94%
1310.1 · COUNTY INVESMENT POOL-UNION	199,288.89	8,228.33	191,060.56	2,321.99%
1310.2 · MARK TO MARKET	-228.06	0.00	-228.06	-100.0%
Total Other Current Assets	<u>278,733.50</u>	<u>103,581.96</u>	<u>175,151.54</u>	<u>169.1%</u>
Total Current Assets	505,110.15	489,786.77	15,323.38	3.13%
Fixed Assets				
1500 · FIXED ASSETS	0.00	0.00	0.00	0.0%
Total Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u>505,110.15</u>	<u>489,786.77</u>	<u>15,323.38</u>	<u>3.13%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2020 · EMERGENCY LOANS PAYABLE	6,662.94	8,415.00	-1,752.06	-20.82%
2030 · OTHER LOANS PAYABLE	6,021.01	8,030.23	-2,009.22	-25.02%
2040 · OTHER FUNDS PAYABLE	72.00	72.00	0.00	0.0%
2050 · CLUBS	24,192.16	21,797.00	2,395.16	10.99%
2060 · TRUSTS	175,785.45	176,207.65	-422.20	-0.24%
Total Other Current Liabilities	<u>212,733.56</u>	<u>214,521.88</u>	<u>-1,788.32</u>	<u>-0.83%</u>
Total Current Liabilities	<u>212,733.56</u>	<u>214,521.88</u>	<u>-1,788.32</u>	<u>-0.83%</u>
Total Liabilities	212,733.56	214,521.88	-1,788.32	-0.83%
Equity				
3010 · Opening Bal Equity	141,753.44	141,753.44	0.00	0.0%
3020 · Retained Earnings	118,863.28	123,068.18	-4,204.90	-3.42%
Net Income	31,759.87	10,443.27	21,316.60	204.12%
Total Equity	<u>292,376.59</u>	<u>275,264.89</u>	<u>17,111.70</u>	<u>6.22%</u>
TOTAL LIABILITIES & EQUITY	<u>505,110.15</u>	<u>489,786.77</u>	<u>15,323.38</u>	<u>3.13%</u>

**Associated Students Body
Cañada College
Income Statement**

	<u>Jul - Dec 13</u>	<u>Jul - Dec 12</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	258	281	-23	-8%
4050 · MISCELLANEOUS	153	33	120	364%
4080 · STUDENT BODY CARD	47,360	50,044	-2,684	-5%
4090 · VENDING-ACTION	3,440	2,525	915	36%
4091 · VENDING-PEPSI	3,413	1,656	1,757	106%
Total 4000 · INCOME	<u>54,623</u>	<u>54,539</u>	<u>85</u>	<u>0%</u>
Total Income	54,623	54,539	85	0%
Expense				
5000 · EXPENSES				
5031 · CLUB ASSISTANCE/ICC	3,596	7,638	-4,042	-53%
5032 · COLLEGE PROGRAM ASSISTANC	1,688	944	744	79%
5033 · CONFERENCE	2,420	4,083	-1,663	-41%
5050 · ETHNIC CULTURAL AFFAIRS	833	124	708	569%
5080 · HOSPITALITY	2	915	-914	-100%
5130 · MISCELLANEOUS	0	497	-497	-100%
5140 · OFFICE SUPPLIES	1,015	1,726	-711	-41%
5145 · OPERATION	0	64	-64	-100%
5150 · PROGRAMS	36	1,858	-1,822	-98%
5151 · PUBLICITY	1,226	1,161	66	6%
5152 · SPIRIT THURSDAY	9,140	9,070	70	1%
5170 · RECREATION/GAMES	254	1,060	-806	-76%
5171 · REPAIR & MAINTENANCE	666	704	-37	-5%
5182 · STUDENT ACTIVITY CARD	1,060	8,059	-6,999	-87%
5183 · STUDENT ASSISTANT-SALARY	0	3,748	-3,748	-100%
5184 · STUDENT ASSISTANT-BENEFITS	0	37	-37	-100%
5210 · VENDING INCOME TRANSFER	1,465	2,603	-1,138	-44%
Total 5000 · EXPENSES	<u>23,402</u>	<u>44,291</u>	<u>-20,890</u>	<u>-47%</u>
Total Expense	23,402	44,291	-20,890	-47%
Net Ordinary Income	31,222	10,247	20,974	205%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	538	196	342	175%
Total 6000 · OTHER INCOMES	<u>538</u>	<u>196</u>	<u>342</u>	<u>175%</u>
Total Other Income	<u>538</u>	<u>196</u>	<u>342</u>	<u>175%</u>
Net Other Income	<u>538</u>	<u>196</u>	<u>342</u>	<u>175%</u>
Net Income	<u><u>31,760</u></u>	<u><u>10,443</u></u>	<u><u>21,317</u></u>	<u><u>204%</u></u>

Associated Students of College of San Mateo 2nd Quarter Report, October 2013 – December 2013

The Associated Students of College of San Mateo (ASCSM) has had a very productive 2nd quarter. ASCSM successfully continued to participate in college governance and has created a lively and entertaining campus atmosphere for CSM student, faculty, staff, and administrators. Some of the highlights for the second half of the fall 2013 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 Center for Student Life, continued to issue credit card style Student and Staff ID Cards to the College community. To date, the AS has issued thousands of ID Cards to Students, Faculty, Staff and Administrators.

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

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

Events and Activities:

For Fall 2013

October 2013:

- Dental Assisting Club held a See's Candy fundraiser throughout the month of October.
- Botany Club sponsored a Garden Clean up Day each Saturday during October.

- The Active Minds Club held a pizza party on October 1st. Alpha Gamma Sigma held a coffee and doughnut fundraiser on October 2nd and 23rd.
- On October 6th, the Pilates Club participated in a ropes course active at Mt. Hermon.
- Gay Straight Alliance held an event for National Coming Out Day on October 11th.
- Astronomy Outreach Club held a fundraiser in conjunction with the Science Department's Family Science and Astronomy Festival on October 12th.
- On October 15th the Associated Students held a Board of Trustees Town Hall, allowing students, faculty and staff to ask questions of those running for the Board of Trustees.
- Puente Club sold ice cream as a fundraiser on October 23 & 24.
- Intervarsity Christian Fellowship participated in Fall Conference immersion on October 25 -27 at the Mt. Hermon Retreat Center.
- On October 28th CSM Film Club showed a screening of "Spirited Away".
- Phi Theta Kappa held an Honor's in Action day on October 29th.
- On October 30th Theatre Production Club showed a screening of Rocky Horror Picture Show with live shadow cast.
- The Polynesian Club sponsored a Halloween Fun Run on October 30th, to develop team spirit within the club.
- On October 31st, the Associated Students sponsored Halloween Activities, which included a variety of activities and costume contest.
- Also on October 31st, the Filipino Student Association sponsored "Fear Factor" Filipino Food edition, inducting the campus community to unique foods within the Filipino culture.

November 2013:

- On November 4th Puente Club sponsored Dia de los Muertos activities and ice cream fund raiser.
- Active Minds held a pizza party on November 5th.
- Also on November 5th the Associated Students held a "Election Day" information table, providing students with general information regarding the election.
- On November 6 Business Club held a Krispy Kreme Fundraiser.
- The Associated Students on November 7th held a "Women in Leadership Townhall," highlighting the struggles woman have traditionally had moving into positions of leadership in the United States.
- On November 13th, the Humanitarian Club held a Tekken Tag Tournament to raise money for Samaritan House.
- From November 13 -15 the Center for Student Life and Leadership held our annual "Student Leadership Conference", 33 students participated.
- From November. 14 – 20 the Theatre Production Club held auditions for "A Chorus Line".
- The Gay-Straight Alliance held fundraiser by selling hot chocolate on November 15th.
- November 16th and 17th the Chess Club sponsored a chess tournament.
- From November 18th through December 13th Humanitarian Club held a food drive for Samaritan House.
- From November 18th through the end of the semester the Associated Students and Inter Club Council held a disaster relief fundraiser for the Philippines, they raised \$3,500.00.

- The Gay-Straight Alliance held a Poetry Slam on November 21st and a movie night on November 22nd.
- Lastly, from November 25 to December 13 the Psychology Club held a Holiday Toy Drive.

December 2013:

- On December 4th Alpha Gamma Sigma and Theatre Club sponsored a “Table Flipping” Event to help students de-stress before finals.
- On December 5th, the Polynesian Club held an Academic Conference, bringing speakers from the local Polynesian community to speak to students.
- Gay Straight Alliance held their final movie night of the semester on December 6th.
- On Friday December 13th Performance Dance held their Fall Dance Concert.
- Lastly, the AS held the 4th Annual Holiday Angles Toy Drive event. The Senate took in enough toys to provide presents for 50 EOPS/CARE/Cal Works family that were in need.

**Associated Students Body
College of San Mateo
Balance Sheet**

	<u>Dec 31, 13</u>	<u>Dec 31, 12</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK	97,893.91	30,591.90	67,302.01	220%
Total Checking/Savings	<u>97,893.91</u>	<u>30,591.90</u>	<u>67,302.01</u>	<u>220%</u>
Accounts Receivable				
1210.1 · ACCOUNTS RECEIVABLE	102,526.81	111,767.97	-9,241.16	-8%
1210.2 · ALLOWANCE FOR BAD DEBTS-SBCF	-1,859.26	-2,026.67	167.41	-8%
1220 · EMERGENCY LOANS RECEIVABLE	1,380.00	1,507.26	-127.26	-8%
1230 · OTHER LOANS RECEIVABLE	1,732.88	1,732.88	0.00	0%
Total Accounts Receivable	<u>103,780.43</u>	<u>112,981.44</u>	<u>-9,201.01</u>	<u>-8%</u>
Other Current Assets				
1310.1 · COUNTY INVESTMENT POOL	581,931.35	644,145.08	-62,213.73	-10%
1310.2 · INVEST. MARKET TO MARKET ADJ.	-2,159.96	2,805.99	-4,965.95	-177%
Total Other Current Assets	<u>579,771.39</u>	<u>646,951.07</u>	<u>-67,179.68</u>	<u>-10%</u>
Total Current Assets	<u>781,445.73</u>	<u>790,524.41</u>	<u>-9,078.68</u>	<u>-1%</u>
Fixed Assets				
1500 · FIXED ASSETS	5,654.83	7,736.40	-2,081.57	-27%
Total Fixed Assets	<u>5,654.83</u>	<u>7,736.40</u>	<u>-2,081.57</u>	<u>-27%</u>
TOTAL ASSETS	<u>787,100.56</u>	<u>798,260.81</u>	<u>-11,160.25</u>	<u>-1%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · ACCOUNTS PAYABLE	7,684.76	4,976.32	2,708.44	54%
Total Accounts Payable	7,684.76	4,976.32	2,708.44	54%
Other Current Liabilities				
2020 · EMERGENCY LOAN FUND	9,898.95	9,998.95	-100.00	-1%
2030 · OTHER LOANS	6,124.00	6,124.00	0.00	0%
2040 · OTHER FUNDS PAYABLE	3,687.06	3,687.06	0.00	0%
2050 · CLUBS	86,855.84	86,515.12	340.72	0%
2060 · TRUSTS	249,790.98	275,312.83	-25,521.85	-9%
Total Other Current Liabilities	<u>356,356.83</u>	<u>381,637.96</u>	<u>-25,281.13</u>	<u>-7%</u>
Total Current Liabilities	<u>364,041.59</u>	<u>386,614.28</u>	<u>-22,572.69</u>	<u>-6%</u>
Total Liabilities	364,041.59	386,614.28	-22,572.69	-6%
Equity				
3010 · OPENING BALANCE EQUITY	262,285.95	262,285.95	0.00	0%
3020 · RETAINED EARNINGS	132,379.07	127,728.55	4,650.52	4%
Net Income	<u>28,393.95</u>	<u>21,632.03</u>	<u>6,761.92</u>	<u>31%</u>
Total Equity	<u>423,058.97</u>	<u>411,646.53</u>	<u>11,412.44</u>	<u>3%</u>
TOTAL LIABILITIES & EQUITY	<u>787,100.56</u>	<u>798,260.81</u>	<u>-11,160.25</u>	<u>-1%</u>

**Associated Students Body
College of San Mateo
Income Statement**

	<u>Jul - Dec 13</u>	<u>Jul - Dec 12</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	512	559	-47	-8%
4065 · RECREATION/GAMES	0	543	-543	-100%
4070 · SPACE RENTAL-VENDOR	0	575	-575	-100%
4080 · STUDENT BODY CARD	71,848	72,163	-315	0%
4090 · VENDING-ACTION	4,462	4,484	-22	0%
4091 · VENDING-PEPSI	3,651	2,928	723	25%
Total 4000 · INCOME	<u>80,473</u>	<u>81,251</u>	<u>-779</u>	<u>-1%</u>
Total Income	80,473	81,251	-779	-1%
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	23	41	-17	-42%
5020 · BAD DEBTS	117	35	82	231%
5021 · BANK SERVICE CHARGE	0	31	-31	-100%
5031 · CLUB ASSISTANCE/ICC	2,896	1,549	1,347	87%
5032 · COLLEGE PROGRAM ASSISTANCE	2,365	5,662	-3,297	-58%
5033 · CONFERENCE	9,202	8,711	492	6%
5040 · DEPRECIATION	738	1,155	-418	-36%
5050 · ETHNIC CULTURAL AFFAIRS	430	1,300	-870	-67%
5080 · HOSPITALITY	605	1,549	-944	-61%
5130 · MISCELLANEOUS	84	0	84	100%
5140 · OFFICE SUPPLIES	965	2,057	-1,092	-53%
5145 · OPERATION	3,307	2,783	524	19%
5147 · PRINTING	1,432	0	1,432	100%
5150 · PROGRAMS	12,187	13,500	-1,313	-10%
5151 · PUBLICITY	2,632	1,168	1,464	125%
5170 · RECREATION/GAMES	400	0	400	100%
5181 · SMALL F.F. & EQUIP	3,300	1,349	1,951	145%
5182 · STUDENT ACTIVITY CARD	2,265	1,075	1,190	111%
5183 · STUDENT ASSISTANT-SALARY	11,309	13,943	-2,634	-19%
5184 · STUDENT ASSISTANT-BENEFITS	113	153	-40	-26%
Total 5000 · EXPENSES	<u>54,372</u>	<u>56,059</u>	<u>-1,687</u>	<u>-3%</u>
Total Expense	54,372	56,059	-1,687	-3%
Net Ordinary Income	26,101	25,192	909	4%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	10,406	3,852	6,554	170%
Total 6000 · OTHER INCOMES	<u>10,406</u>	<u>3,852</u>	<u>6,554</u>	<u>170%</u>
Total Other Income	10,406	3,852	6,554	170%
Other Expense				
7000 · OTHER EXPENSES				
7020 · VENDING INC. EXP TO V.P. TRUST	8,113	7,412	701	9%
Total 7000 · OTHER EXPENSES	<u>8,113</u>	<u>7,412</u>	<u>701</u>	<u>9%</u>
Total Other Expense	8,113	7,412	701	9%
Net Other Income	<u>2,293</u>	<u>-3,560</u>	<u>5,853</u>	<u>-164%</u>
Net Income	<u><u>28,394</u></u>	<u><u>21,632</u></u>	<u><u>6,762</u></u>	<u><u>31%</u></u>

Associated Students of Skyline College
2013-2014: Budget Report for the 2st Quarter
Summary of Programs and Activities
January 21, 2013

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

Participatory Governance

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

- Accreditation Committee
- Accreditation Writing Teams
- Art on Campus
- Campus Auxiliary Services Advisory Committee
- College Budget Council
- College Governing Council
- Commencement Committee
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Budget Committee
- District Participatory Governance Council
- District Strategic Planning
- District Students Council
- Ed Policy Committee
- Fresh Look/Webpage Advisory Committee
- Health and Safety Committee
- Institutional Planning Committee
- Professional Enrichment and Development Advisory Committee (PEDAC)
- Student Learning Outcomes Assessment Cycle Committee
- Student Recognition and Awards Program Committee
- Technology Advisory Committee

Student Handbook and Academic Planners

Due to budget cuts, the Student Handbook is only available online in a downloadable format <http://www.skylinecollege.edu/centerforstudentlife/studenthandbook.php>.

Recruitment of Students

The ASSC continues to encourage student engagement in activities, events, and student government with the help of handouts, flyers, social media, and giveaways to increase participation and attendance. All of the elected positions in the Associated Student of Skyline College Governing Council are currently filled.

Student Identification Cards

The Center for Student Life and Leadership Development continues to produce Student ID Cards for the student body with assistance from the ASSC. The ASSC purchased a new ID machine and updated the Student ID card.

Skyline Organizations and Clubs (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 spring, SOCC has one new club: Myanmar American Student Association.

Programs and Events

ASSC Meetings

8/13/1-Present:

ASSC weekly meetings on Tuesdays from 4-6pm

Latino Heritage Fiesta

10/9/13:

Representing Latinos from Central and South America was celebrated with El Salvadorian food, Live music from the Latin Cuban Jazz Cartel, and a live performance by a Peruvian dance group. Students also enjoyed piñatas filled with traditional Latino candy, Loteria game, and information tables from our Latino clubs on campus.

National Coming Out Day

10/11/13:

Students were encouraged to walk through a closet door and state who they were coming out as. Students celebrated coming out and raising awareness to the LGBT community in light of Civil Rights Awareness.

Celebration of Veterans

11/13/13:

Veterans in the community performed a march in light of Veteran's Day Celebration.

Student Veterans and Veterans in the community spoke about their experiences in the military followed by a Q&A.

World AIDS Day

12/3/13:

Students were encouraged to assemble a caregiver kit from the non-profit organization World Vision for individuals in countries impacted with the HIV/AIDS epidemic that have very little resources. Over 200 kits were assembled with gloves, soap, flash lights, etc., and shipped to those in need of basic materials.

If you need additional information please contact:

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

**Associated Students Body
Skyline College
Balance Sheet**

	<u>Dec 31, 13</u>	<u>Dec 31, 12</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK	110,556	95,062	15,494	16%
Total Checking/Savings	<u>110,556</u>	<u>95,062</u>	<u>15,494</u>	<u>16%</u>
Accounts Receivable				
1210.2 · ALLOWANCE FOR BAD DEBTS	-3,977	-3,977	0	0%
1220 · EMERGENCY LOANS RECEIVABLE	-153	-153	0	0%
Total Accounts Receivable	<u>-4,130</u>	<u>-4,130</u>	<u>0</u>	<u>0%</u>
Other Current Assets				
1210.1 · ACCOUNT RECEIVABLE SKYLINE	142,550	164,405	-21,855	-13%
1310 · COUNTY INVESTMENT CONTROL	822,655	803,053	19,603	2%
1310.2 · MARK TO MARKET	-2,978	3,196	-6,174	-193%
Total Other Current Assets	<u>962,228</u>	<u>970,654</u>	<u>-8,426</u>	<u>-1%</u>
Total Current Assets	1,068,653	1,061,586	7,067	1%
Fixed Assets				
1500 · FIXED ASSETS	0	0	0	0%
Total Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL ASSETS	<u><u>1,068,653</u></u>	<u><u>1,061,586</u></u>	<u><u>7,067</u></u>	<u><u>1%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2050 · CLUBS	116,524	133,400	-16,876	-13%
2060 · TRUSTS	351,397	309,409	41,988	14%
Total Other Current Liabilities	<u>467,921</u>	<u>442,809</u>	<u>25,112</u>	<u>6%</u>
Total Current Liabilities	<u>467,921</u>	<u>442,809</u>	<u>25,112</u>	<u>6%</u>
Total Liabilities	467,921	442,809	25,112	6%
Equity				
3010 · Opening Bal Equity	339,660	339,660	0	0%
3020 · Retained Earnings	253,869	236,981	16,888	7%
Net Income	7,203	42,137	-34,934	-83%
Total Equity	<u>600,732</u>	<u>618,777</u>	<u>-18,045</u>	<u>-3%</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,068,653</u></u>	<u><u>1,061,586</u></u>	<u><u>7,067</u></u>	<u><u>1%</u></u>

**Associated Students Body
Skyline College
Income Statement**

	<u>Jul - Dec 13</u>	<u>Jul - Dec 12</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4050 · MISCELLANEOUS	0	0	0	0%
4065 · RETURNED CHECK FEE - UNION BAN	80	80	0	0%
4070 · SPACE RENTAL-VENDOR	1,235	491	745	152%
4080 · STUDENT BODY CARD	72,344	75,720	-3,376	-4%
4090 · VENDING-NORTH COUNTY	5,429	6,558	-1,129	-17%
4091 · VENDING-PEPSI	4,552	6,564	-2,012	-31%
Total 4000 · INCOME	<u>83,640</u>	<u>89,412</u>	<u>-5,772</u>	<u>-6%</u>
Total Income	83,640	89,412	-5,772	-6%
Expense				
5000 · EXPENSES				
5031 · CLUB ASSISTANCE/ICC	10,210	6,105	4,105	67%
5032 · COLLEGE PROGRAM ASSISTANCE	16,250	0	16,250	100%
5033 · CONFERENCE/RETREAT/TRAINING	8,102	11,248	-3,146	-28%
5140 · OFFICE SUPPLIES	8,952	2,874	6,078	211%
5150 · PROGRAMS	32,271	27,322	4,949	18%
5151 · PUBLICITY	542	193	349	181%
5182 · STUDENT BODY CARD	0	1,301	-1,301	-100%
5183 · STUDENT ASSISTANT-SALARY	9,651	2,883	6,769	235%
5184 · STUDENT ASSISTANT-BENEFITS	97	42	54	128%
Total 5000 · EXPENSES	<u>86,075</u>	<u>51,968</u>	<u>34,107</u>	<u>66%</u>
Total Expense	<u>86,075</u>	<u>51,968</u>	<u>34,107</u>	<u>66%</u>
Net Ordinary Income	-2,435	37,444	-39,879	-107%
Other Income/Expense				
Other Income				
6000 · OTHER INCOME				
6010 · INTEREST	9,639	4,693	4,946	105%
Total 6000 · OTHER INCOME	<u>9,639</u>	<u>4,693</u>	<u>4,946</u>	<u>105%</u>
Total Other Income	<u>9,639</u>	<u>4,693</u>	<u>4,946</u>	<u>105%</u>
Net Other Income	<u>9,639</u>	<u>4,693</u>	<u>4,946</u>	<u>105%</u>
Net Income	<u><u>7,203</u></u>	<u><u>42,137</u></u>	<u><u>-34,934</u></u>	<u><u>-83%</u></u>

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	%	
2005-2006									
Cañada College	\$13,755,589	4,195	\$3,279	\$8,025,133	58.34%	\$1,913	\$2,548,605	18.53%	\$608
College of San Mateo	\$31,692,633	8,669	\$3,656	\$19,075,209	60.19%	\$2,200	\$5,370,121	16.94%	\$619
Skyline College	\$22,945,013	6,887	\$3,332	\$13,556,860	59.08%	\$1,968	\$4,053,691	17.67%	\$589
Central Svcs/District Office	\$37,884,646	0	\$0	\$684,157	1.81%	\$0	\$8,810,570	23.26%	\$0
Total	\$106,277,881	19,751	\$5,381	\$41,341,359	38.90%	\$2,093	\$20,782,987	19.56%	\$1,052
2006-2007									
Cañada College	\$15,513,098	4,255	\$3,646	\$9,052,774	58.36%	\$2,128	\$2,997,603	19.32%	\$704
College of San Mateo	\$34,805,627	8,791	\$3,959	\$21,259,480	61.08%	\$2,418	\$5,942,897	17.07%	\$676
Skyline College	\$24,344,471	6,801	\$3,580	\$14,577,180	59.88%	\$2,143	\$4,425,099	18.18%	\$651
Central Svcs/District Office	\$38,289,954	0	\$0	\$543,059	1.42%	\$0	\$9,007,902	23.53%	\$0
Total	\$112,953,150	19,847	\$5,691	\$45,432,493	40.22%	\$2,289	\$22,373,501	19.81%	\$1,127
2007-2008									
Cañada College	\$16,730,918	4,452	\$3,758	\$9,845,546	58.85%	\$2,211	\$3,199,693	19.12%	\$719
College of San Mateo	\$36,457,366	9,085	\$4,013	\$21,861,864	59.97%	\$2,406	\$6,084,482	16.69%	\$670
Skyline College	\$26,377,385	7,330	\$3,599	\$15,623,167	59.23%	\$2,131	\$4,552,722	17.26%	\$621
Central Svcs/District Office	\$35,076,681	0	\$0	\$596,454	1.70%	\$0	\$9,879,738	28.17%	\$0
Total	\$114,642,350	20,867	\$5,494	\$47,927,031	41.81%	\$2,297	\$23,716,635	20.69%	\$1,137
2008-2009									
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	\$30,949,401	0	\$0	-\$574,324	0.00%	\$0	\$9,656,455	31.20%	\$0
Total	\$110,631,043	22,267	\$4,968	\$46,855,300	42.35%	\$2,104	\$23,991,330	21.69%	\$1,077
2009-2010									
Cañada College	\$16,371,172	5,186	\$3,157	\$9,161,495	55.96%	\$1,767	\$3,339,476	20.40%	\$644
College of San Mateo	\$32,524,619	9,483	\$3,430	\$19,335,194	59.45%	\$2,039	\$5,498,324	16.91%	\$580
Skyline College	\$25,941,728	8,852	\$2,931	\$15,541,596	59.91%	\$1,756	\$4,339,379	16.73%	\$490
Central Svcs/District Office	\$35,029,219	0	\$0	\$536,058	1.53%	\$0	\$9,119,804	26.03%	\$0
Total	\$109,866,738	23,521	\$4,671	\$44,574,343	40.57%	\$1,895	\$22,296,983	20.29%	\$948
2010-2011									
Cañada College	\$15,428,060	4,764	\$3,238	\$8,195,558	53.12%	\$1,720	\$3,263,146	21.15%	\$685
College of San Mateo	\$28,399,633	8,266	\$3,436	\$16,404,580	57.76%	\$1,985	\$4,727,520	16.65%	\$572
Skyline College	\$24,243,581	8,253	\$2,938	\$13,978,704	57.66%	\$1,694	\$4,202,011	17.33%	\$509
Central Svcs/District Office	\$36,427,540	0	\$0	\$547,332	1.50%	\$0	\$9,892,321	27.16%	\$0
Total	\$104,498,814	21,283	\$4,910	\$39,126,174	37.44%	\$1,838	\$22,084,998	21.13%	\$1,038
2011-2012									
Cañada College	\$16,668,686	4,603	\$3,621	\$8,971,134	53.82%	\$1,949	\$3,414,481	20.48%	\$742
College of San Mateo	\$28,910,195	7,912	\$3,654	\$16,746,889	57.93%	\$2,117	\$4,864,332	16.83%	\$615
Skyline College	\$25,568,739	8,449	\$3,026	\$14,440,991	56.48%	\$1,709	\$4,326,117	16.92%	\$512
Central Svcs/District Office	\$39,036,312	0	\$0	\$583,947	1.50%	\$0	\$11,237,338	28.79%	\$0
Total	\$110,183,932	20,964	\$5,256	\$40,742,961	36.98%	\$1,943	\$23,842,268	21.64%	\$1,137
2012-2013									
Cañada College	\$19,059,408	4,387	\$4,345	\$9,396,448	49.30%	\$2,142	\$3,551,163	18.63%	\$809
College of San Mateo	\$33,012,454	7,685	\$4,296	\$16,856,349	51.06%	\$2,193	\$5,548,283	16.81%	\$722
Skyline College	\$30,601,126	8,168	\$3,746	\$15,718,180	51.36%	\$1,924	\$4,983,920	16.29%	\$610
Central Svcs/District Office	\$40,250,426	0	\$0	\$600,426	1.49%	\$0	\$12,119,643	30.11%	\$0
Total	\$122,923,414	20,240	\$6,073	\$42,571,403	34.63%	\$2,103	\$26,203,009	21.32%	\$1,295

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
\$2,426,386	17.64%	\$578	\$741,963	5.39%	\$177	\$1,662	0.01%	\$0	\$11,840	0.09%	\$3
\$5,502,772	17.36%	\$635	\$1,526,260	4.82%	\$176	\$32,953	0.10%	\$4	\$185,318	0.58%	\$21
\$3,965,764	17.28%	\$576	\$1,175,846	5.12%	\$171	\$5,192	0.02%	\$1	\$187,660	0.82%	\$27
\$8,353,451	22.05%	\$0	\$6,570,316	17.34%	\$0	\$224,975	0.59%	\$0	\$13,241,177	34.95%	\$0
\$20,248,373	19.05%	\$1,025	\$10,014,385	9.42%	\$507	\$264,782	0.25%	\$13	\$13,625,995	12.82%	\$690
\$2,657,715	17.13%	\$625	\$803,287	5.18%	\$189	\$1,719	0.01%	\$0	\$51,186	0.33%	\$12
\$5,946,591	17.09%	\$676	\$1,656,659	4.76%	\$188	\$0	0.00%	\$0	\$288,699	0.83%	\$33
\$4,162,778	17.10%	\$612	\$1,153,116	4.74%	\$170	\$26,299	0.11%	\$4	\$149,225	0.61%	\$22
\$9,126,555	23.84%	\$0	\$6,917,282	18.07%	\$0	\$194,463	0.51%	\$0	\$12,500,693	32.65%	\$0
\$21,893,639	19.38%	\$1,103	\$10,530,344	9.32%	\$531	\$222,481	0.20%	\$11	\$12,989,803	11.50%	\$654
\$2,920,233	17.45%	\$656	\$721,486	4.31%	\$162	\$26,308	0.16%	\$6	\$17,652	0.11%	\$4
\$6,205,681	17.02%	\$683	\$1,939,154	5.32%	\$213	\$0	0.00%	\$0	\$366,185	1.00%	\$40
\$4,359,983	16.53%	\$595	\$1,223,234	4.64%	\$167	\$31,661	0.12%	\$4	\$586,618	2.22%	\$80
\$10,254,507	29.23%	\$0	\$7,752,016	22.10%	\$0	\$41,805	0.12%	\$0	\$6,552,161	18.68%	\$0
\$23,740,404	20.71%	\$1,138	\$11,635,890	10.15%	\$558	\$99,774	0.09%	\$5	\$7,522,616	6.56%	\$361
\$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	\$4,151,066	15.19%	\$0
\$23,810,308	21.52%	\$1,069	\$11,222,271	36.26%	\$504	\$132,357	0.43%	\$6	\$4,619,477	14.93%	\$207
\$3,297,091	20.14%	\$636	\$545,580	3.33%	\$105	\$9,966	0.06%	\$2	\$17,564	0.11%	\$3
\$6,545,970	20.13%	\$690	\$1,059,283	3.26%	\$112	\$0	0.00%	\$0	\$85,848	0.26%	\$9
\$4,879,461	18.81%	\$551	\$1,044,322	4.03%	\$118	\$20,574	0.08%	\$2	\$116,396	0.45%	\$13
\$10,241,115	29.24%	\$0	\$7,290,565	20.81%	\$0	\$41,811	0.12%	\$0	\$7,799,866	22.27%	\$0
\$24,963,637	22.72%	\$1,061	\$9,939,750	9.05%	\$423	\$72,351	0.07%	\$3	\$8,019,674	7.30%	\$341
\$3,368,584	21.83%	\$707	\$589,290	3.82%	\$124	\$10,482	0.07%	\$2	\$1,000	0.01%	\$0
\$6,114,237	21.53%	\$740	\$1,153,296	4.06%	\$140	\$0	0.00%	\$0	\$0	0.00%	\$0
\$4,904,335	20.23%	\$594	\$1,126,707	3.09%	\$137	\$30,984	0.13%	\$4	\$840	0.00%	\$0
\$11,145,307	30.60%	\$0	\$9,228,375	25.33%	\$0	\$31,777	0.09%	\$0	\$5,582,428	15.32%	\$0
\$25,532,463	24.43%	\$1,200	\$12,097,668	11.58%	\$568	\$73,243	0.07%	\$3	\$5,584,268	5.34%	\$262
\$3,498,632	20.99%	\$760	\$687,538	4.12%	\$149	\$12,231	0.07%	\$3	\$84,670	0.51%	\$18
\$5,969,524	20.65%	\$754	\$1,297,806	4.49%	\$164	\$278	0.00%	\$0	\$31,366	0.11%	\$4
\$4,873,252	19.06%	\$577	\$1,459,645	5.71%	\$173	\$119,719	0.47%	\$14	\$349,015	1.37%	\$41
\$12,100,395	31.00%	\$0	\$10,390,512	26.62%	\$0	\$26,849	0.07%	\$0	\$4,697,271	12.03%	\$0
\$26,441,803	24.00%	\$1,261	\$13,835,501	12.56%	\$660	\$159,077	0.14%	\$8	\$5,162,322	4.69%	\$246
\$4,081,421	21.41%	\$930	\$651,800	3.42%	\$149	\$34,143	0.18%	\$8	\$1,344,433	7.05%	\$306
\$7,121,539	21.57%	\$927	\$1,000,771	3.03%	\$130	\$20,041	0.06%	\$3	\$2,465,471	7.47%	\$562
\$6,169,146	20.16%	\$755	\$1,761,622	5.76%	\$216	\$44,338	0.14%	\$5	\$1,923,920	6.29%	\$250
\$12,793,602	31.79%	\$0	\$10,263,909	25.50%	\$0	\$45,913	0.11%	\$0	\$4,426,933	11.00%	\$0
\$30,165,708	24.54%	\$1,490	\$13,678,102	11.13%	\$676	\$144,435	0.36%	\$7	\$10,160,757	25.24%	\$502

Notes:

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

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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
2005-2006								
Cañada College	\$13,433,034	4,195	\$10,429,502	77.64%	\$2,486	\$1,732,452	12.90%	\$413
College of San Mateo	\$29,641,602	8,669	\$23,696,737	79.94%	\$2,734	\$3,653,820	12.33%	\$421
Skyline College	\$22,541,883	6,887	\$17,500,735	77.64%	\$2,541	\$2,710,112	12.02%	\$394
Central Svcs/District Offi	\$29,071,627	0	\$6,420,495	22.09%	\$0	\$138,270	0.48%	\$0
Total	\$94,688,147	19,751	\$58,047,469	61.30%	\$2,939	\$8,234,654	8.70%	\$417
2006-2007								
Cañada College	\$15,188,197	4,255	\$11,678,314	76.89%	\$2,745	\$2,005,024	13.20%	\$471
College of San Mateo	\$32,849,639	8,791	\$26,222,370	79.83%	\$2,983	\$4,035,319	12.28%	\$459
Skyline College	\$24,083,289	6,801	\$18,875,389	78.38%	\$2,775	\$2,828,514	11.74%	\$416
Central Svcs/District Offi	\$31,405,893	0	\$10,113,333	32.20%	\$0	\$91,401	0.29%	\$0
Total	\$103,527,018	19,847	\$66,889,406	64.61%	\$3,370	\$8,960,258	8.65%	\$451
2007-2008								
Cañada College	\$16,339,336	4,452	\$12,563,064	76.89%	\$2,822	\$2,153,630	13.18%	\$484
College of San Mateo	\$34,136,045	9,085	\$27,521,671	80.62%	\$3,029	\$3,966,271	11.62%	\$437
Skyline College	\$25,950,675	7,330	\$20,497,620	78.99%	\$2,796	\$2,895,907	11.16%	\$395
Central Svcs/District Offi	\$34,129,012	0	\$10,786,024	31.60%	\$0	\$21,418	0.06%	\$0
Total	\$110,555,068	20,867	\$71,368,379	64.55%	\$3,420	\$9,037,226	8.17%	\$433
2008-2009								
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 Offi	\$30,311,416	0	\$9,058,385	29.88%	\$0	\$0	0.00%	\$0
Total	\$106,704,808	22,267	\$69,513,491	65.15%	\$3,122	\$9,276,443	8.69%	\$417
2009-2010								
Cañada College	\$16,519,183	5,186	\$12,792,917	77.44%	\$2,467	\$2,333,747	14.13%	\$450
College of San Mateo	\$31,501,317	9,483	\$25,149,352	79.84%	\$2,652	\$3,702,548	11.75%	\$390
Skyline College	\$26,211,975	8,852	\$20,789,297	79.31%	\$2,349	\$3,245,316	12.38%	\$367
Central Svcs/District Offi	\$34,532,789	0	\$8,480,482	24.56%	\$0	\$341,187	0.99%	\$0
Total	\$108,765,264	23,521	\$67,212,048	61.80%	\$2,858	\$9,622,798	8.85%	\$409
2010-2011								
Cañada College	\$16,572,499	4,764	\$12,616,683	76.13%	\$2,648	\$2,408,129	14.53%	\$505
College of San Mateo	\$31,261,092	8,266	\$25,179,738	80.55%	\$3,046	\$3,573,014	11.43%	\$432
Skyline College	\$26,880,908	8,253	\$21,797,099	81.09%	\$2,641	\$2,919,213	10.86%	\$354
Central Svcs/District Offi	\$34,781,850	0	\$9,392,721	27.00%	\$0	\$78,957	0.23%	\$0
Total	\$109,496,350	21,283	\$68,986,240	63.00%	\$3,241	\$8,979,312	8.20%	\$422
2011-2012								
Cañada College	\$17,253,719	4,603	\$12,269,544	67.68%	\$2,666	\$3,352,175	18.49%	\$728
College of San Mateo	\$29,725,875	7,912	\$22,893,040	78.21%	\$2,893	\$4,213,301	14.39%	\$533
Skyline College	\$26,112,579	8,449	\$20,091,160	40.85%	\$2,378	\$3,780,352	7.69%	\$447
Central Svcs/District Offi	\$38,115,015	0	\$7,268,389	19.07%	\$0	\$692,690	1.82%	\$0
Total	\$111,207,188	20,964	\$62,522,132	56.22%	\$2,982	\$12,038,517	10.83%	\$574
2012-2013								
Cañada College	\$17,999,903	4,387	\$13,518,910	75.11%	\$3,082	\$2,779,740	15.44%	\$634
College of San Mateo	\$30,793,718	7,685	\$24,020,917	78.01%	\$3,126	\$3,778,708	12.27%	\$492
Skyline College	\$29,143,082	8,168	\$22,584,241	77.49%	\$2,765	\$3,664,768	12.58%	\$449
Central Svcs/District Offi	\$36,348,552	0	\$7,077,143	19.47%	\$0	\$714,434	1.97%	\$0
Total	\$114,285,254	20,240	\$67,201,210	58.80%	\$3,320	\$10,937,650	9.57%	\$540

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

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

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	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
2005-2006								
Cañada College	\$13,433,034	4,195	\$18,700	0.14%	\$4	\$1,252,381	9.32%	\$299
College of San Mateo	\$29,641,602	8,669	\$67,045	0.23%	\$8	\$2,224,001	7.50%	\$257
Skyline College	\$22,541,883	6,887	\$39,579	0.18%	\$6	\$2,291,457	10.17%	\$333
Central Svcs/District Office	\$29,071,627	0	\$9,178,140	31.57%	\$0	\$13,334,722	45.87%	\$0
Total	\$94,688,147	19,751	\$9,303,463	9.83%	\$471	\$19,102,561	20.17%	\$967
2006-2007								
Cañada College	\$15,188,197	4,255	\$24,767	0.16%	\$6	\$1,480,092	9.75%	\$348
College of San Mateo	\$32,849,639	8,791	\$102,174	0.31%	\$12	\$2,489,776	7.58%	\$283
Skyline College	\$24,083,289	6,801	\$69,199	0.29%	\$10	\$2,310,187	9.59%	\$340
Central Svcs/District Office	\$31,405,893	0	\$9,271,854	29.52%	\$0	\$11,929,305	37.98%	\$0
Total	\$103,527,018	19,847	\$9,467,994	9.15%	\$477	\$18,209,360	17.59%	\$917
2007-2008								
Cañada College	\$16,339,336	4,452	\$25,125	0.15%	\$6	\$1,597,517	9.78%	\$359
College of San Mateo	\$34,136,045	9,085	\$104,339	0.31%	\$11	\$2,543,764	7.45%	\$280
Skyline College	\$25,950,675	7,330	\$52,117	0.20%	\$7	\$2,505,031	9.65%	\$342
Central Svcs/District Office	\$34,129,012	0	\$11,129,376	32.61%	\$0	\$12,192,194	35.72%	\$0
Total	\$110,555,068	20,867	\$11,310,957	10.23%	\$542	\$18,838,506	17.04%	\$903
2008-2009								
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
Total	\$106,704,808	22,267	\$10,632,906	9.96%	\$478	\$17,281,969	16.20%	\$776
2009-2010								
Cañada College	\$16,519,183	5,186	\$25,665	0.16%	\$5	\$1,366,854	8.27%	\$264
College of San Mateo	\$31,501,317	9,483	\$43,463	0.14%	\$5	\$2,605,954	8.27%	\$275
Skyline College	\$26,211,975	8,852	\$68,909	0.26%	\$8	\$2,108,453	8.04%	\$238
Central Svcs/District Office	\$34,532,789	0	\$11,290,028	32.69%	\$0	\$14,421,092	41.76%	\$0
Total	\$108,765,264	23,521	\$11,428,065	10.51%	\$486	\$20,502,353	18.85%	\$872
2010-2011								
Cañada College	\$16,572,499	4,764	\$24,201	0.15%	\$5	\$1,523,486	9.19%	\$320
College of San Mateo	\$31,261,092	8,266	\$30,638	0.10%	\$4	\$2,477,702	7.93%	\$300
Skyline College	\$26,880,908	8,253	\$74,138	0.28%	\$9	\$2,090,459	7.78%	\$253
Central Svcs/District Office	\$34,781,850	0	\$11,342,390	32.61%	\$0	\$13,967,783	40.16%	\$0
Total	\$109,496,350	21,283	\$11,471,367	10.48%	\$539	\$20,059,430	18.32%	\$943
2011-12								
Cañada College	\$17,253,719	4,603	\$24,201	0.14%	\$5	\$1,607,800	9.32%	\$349
College of San Mateo	\$29,725,875	7,912	\$47,808	0.16%	\$6	\$2,571,726	8.65%	\$325
Skyline College	\$26,112,579	8,449	\$70,384	0.27%	\$8	\$2,170,683	8.31%	\$257
Central Svcs/District Office	\$38,115,015	0	\$11,595,818	30.42%	\$0	\$18,558,118	48.69%	\$0
Total	\$111,207,188	20,964	\$11,738,212	10.56%	\$560	\$24,908,327	22.40%	\$1,188
2012-13								
Cañada College	\$17,999,903	4,387	\$24,927	0.14%	\$6	\$1,676,326	9.31%	\$382
College of San Mateo	\$30,793,718	7,685	\$68,779	0.22%	\$9	\$2,925,314	9.50%	\$381
Skyline College	\$29,143,082	8,168	\$99,638	0.34%	\$12	\$2,794,435	9.59%	\$342
Central Svcs/District Office	\$36,348,552	0	\$13,428,118	36.94%	\$0	\$15,128,857	41.62%	\$0
Total	\$114,285,254	20,240	\$13,621,462	11.92%	\$673	\$22,524,931	19.71%	\$1,113

Notes:

- Plant Operations includes activity center 6500
- Institutional Support includes activity centers 6600 through 6700
- Totals do **not** include Ancillary Services in activity centers 6800 through 7000

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

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	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES			CLASSIFIED SALARIES		
				1000		PER FTES	2000		PER FTES
				AMOUNT	%		AMOUNT	%	
2005-2006									
Cañada College	\$13,755,589	4,195	\$3,279	\$8,025,133	58.34%	\$1,913	\$2,548,605	18.53%	\$608
College of San Mateo	\$31,692,633	8,669	\$3,656	\$19,075,209	60.19%	\$2,200	\$5,370,121	16.94%	\$619
Skyline College	\$22,945,013	6,887	\$3,332	\$13,556,860	59.08%	\$1,968	\$4,053,691	17.67%	\$589
Central Svcs/District Office	\$37,884,646	0	\$0	\$684,157	1.81%	\$0	\$8,810,570	23.26%	\$0
Total	\$106,277,881	19,751	\$5,381	\$41,341,359	38.90%	\$2,093	\$20,782,987	19.56%	\$1,052
2006-2007									
Cañada College	\$15,513,098	4,255	\$3,646	\$9,052,774	58.36%	\$2,128	\$2,997,603	19.32%	\$704
College of San Mateo	\$34,805,627	8,791	\$3,959	\$21,259,480	61.08%	\$2,418	\$5,942,897	17.07%	\$676
Skyline College	\$24,344,471	6,801	\$3,580	\$14,577,180	59.88%	\$2,143	\$4,425,099	18.18%	\$651
Central Svcs/District Office	\$38,289,954	0	\$0	\$543,059	1.42%	\$0	\$9,007,902	23.53%	\$0
Total	\$112,953,150	19,847	\$5,691	\$45,432,493	40.22%	\$2,289	\$22,373,501	19.81%	\$1,127
2007-2008									
Cañada College	\$16,730,918	4,452	\$3,758	\$9,845,546	58.85%	\$2,211	\$3,199,693	19.12%	\$719
College of San Mateo	\$36,457,366	9,085	\$4,013	\$21,861,864	59.97%	\$2,406	\$6,084,482	16.69%	\$670
Skyline College	\$26,377,385	7,330	\$3,599	\$15,623,167	59.23%	\$2,131	\$4,552,722	17.26%	\$621
Central Svcs/District Office	\$35,076,681	0	\$0	\$596,454	1.70%	\$0	\$9,879,738	28.17%	\$0
Total	\$114,642,350	20,867	\$5,494	\$47,927,031	41.81%	\$2,297	\$23,716,635	20.69%	\$1,137
2008-2009									
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	\$30,949,401	0	\$0	-\$574,324	0.00%	\$0	\$9,656,455	31.20%	\$0
Total	\$110,631,043	22,267	\$4,968	\$46,855,300	42.35%	\$2,104	\$23,991,330	21.69%	\$1,077
2009-2010									
Cañada College	\$16,371,172	5,186	\$3,157	\$9,161,495	55.96%	\$1,767	\$3,339,476	20.40%	\$644
College of San Mateo	\$32,524,619	9,483	\$3,430	\$19,335,194	59.45%	\$2,039	\$5,498,324	16.91%	\$580
Skyline College	\$25,941,728	8,852	\$2,931	\$15,541,596	59.91%	\$1,756	\$4,339,379	16.73%	\$490
Central Svcs/District Office	\$35,029,219	0	\$0	\$536,058	1.53%	\$0	\$9,119,804	26.03%	\$0
Total	\$109,866,738	23,521	\$4,671	\$44,574,343	40.57%	\$1,895	\$22,296,983	20.29%	\$948
2010-2011									
Cañada College	\$15,428,060	4,764	\$3,238	\$8,195,558	53.12%	\$1,720	\$3,263,146	21.15%	\$685
College of San Mateo	\$28,399,633	8,266	\$3,436	\$16,404,580	57.76%	\$1,985	\$4,727,520	16.65%	\$572
Skyline College	\$24,243,581	8,253	\$2,938	\$13,978,704	57.66%	\$1,694	\$4,202,011	17.33%	\$509
Central Svcs/District Office	\$36,427,540	0	\$0	\$547,332	1.50%	\$0	\$9,892,321	27.16%	\$0
Total	\$104,498,814	21,283	\$4,910	\$39,126,174	37.44%	\$1,838	\$22,084,998	21.13%	\$1,038
2011-2012									
Cañada College	\$16,668,686	4,603	\$3,621	\$8,971,134	53.82%	\$1,949	\$3,414,481	20.48%	\$742
College of San Mateo	\$28,910,195	7,912	\$3,654	\$16,746,889	57.93%	\$2,117	\$4,864,332	16.83%	\$615
Skyline College	\$25,568,739	8,449	\$3,026	\$14,440,991	56.48%	\$1,709	\$4,326,117	16.92%	\$512
Central Svcs/District Office	\$39,036,312	0	\$0	\$583,947	1.50%	\$0	\$11,237,338	28.79%	\$0
Total	\$110,183,932	20,964	\$5,256	\$40,742,961	36.98%	\$1,943	\$23,842,268	21.64%	\$1,137
2012-2013									
Cañada College	\$19,059,408	4,387	\$4,345	\$9,396,448	49.30%	\$2,142	\$3,551,163	18.63%	\$809
College of San Mateo	\$33,012,454	7,685	\$4,296	\$16,856,349	51.06%	\$2,193	\$5,548,283	16.81%	\$722
Skyline College	\$30,601,126	8,168	\$3,746	\$15,718,180	51.36%	\$1,924	\$4,983,920	16.29%	\$610
Central Svcs/District Office	\$40,250,426	0	\$0	\$600,426	1.49%	\$0	\$12,119,643	30.11%	\$0
Total	\$122,923,414	20,240	\$6,073	\$42,571,403	34.63%	\$2,103	\$26,203,009	21.32%	\$1,295

Notes:

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

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

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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
\$2,426,386	17.64%	\$578	\$741,963	5.39%	\$177	\$1,662	0.01%	\$0	\$11,840	0.09%	\$3
\$5,502,772	17.36%	\$635	\$1,526,260	4.82%	\$176	\$32,953	0.10%	\$4	\$185,318	0.58%	\$21
\$3,965,764	17.28%	\$576	\$1,175,846	5.12%	\$171	\$5,192	0.02%	\$1	\$187,660	0.82%	\$27
\$8,353,451	22.05%	\$0	\$6,570,316	17.34%	\$0	\$224,975	0.59%	\$0	\$13,241,177	34.95%	\$0
\$20,248,373	19.05%	\$1,025	\$10,014,385	9.42%	\$507	\$264,782	0.25%	\$13	\$13,625,995	12.82%	\$690
\$2,657,715	17.13%	\$625	\$803,287	5.18%	\$189	\$1,719	0.01%	\$0	\$51,186	0.33%	\$12
\$5,946,591	17.09%	\$676	\$1,656,659	4.76%	\$188	\$0	0.00%	\$0	\$288,699	0.83%	\$33
\$4,162,778	17.10%	\$612	\$1,153,116	4.74%	\$170	\$26,299	0.11%	\$4	\$149,225	0.61%	\$22
\$9,126,555	23.84%	\$0	\$6,917,282	18.07%	\$0	\$194,463	0.51%	\$0	\$12,500,693	32.65%	\$0
\$21,893,639	19.38%	\$1,103	\$10,530,344	9.32%	\$531	\$222,481	0.20%	\$11	\$12,989,803	11.50%	\$654
\$2,920,233	17.45%	\$656	\$721,486	4.31%	\$162	\$26,308	0.16%	\$6	\$17,652	0.11%	\$4
\$6,205,681	17.02%	\$683	\$1,939,154	5.32%	\$213	\$0	0.00%	\$0	\$366,185	1.00%	\$40
\$4,359,983	16.53%	\$595	\$1,223,234	4.64%	\$167	\$31,661	0.12%	\$4	\$586,618	2.22%	\$80
\$10,254,507	29.23%	\$0	\$7,752,016	22.10%	\$0	\$41,805	0.12%	\$0	\$6,552,161	18.68%	\$0
\$23,740,404	20.71%	\$1,138	\$11,635,890	10.15%	\$558	\$99,774	0.09%	\$5	\$7,522,616	6.56%	\$361
\$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	\$4,151,066	15.19%	\$0
\$23,810,308	21.52%	\$1,069	\$11,222,271	36.26%	\$504	\$132,357	0.43%	\$6	\$4,619,477	14.93%	\$207
\$3,297,091	20.14%	\$636	\$545,580	3.33%	\$105	\$9,966	0.06%	\$2	\$17,564	0.11%	\$3
\$6,545,970	20.13%	\$690	\$1,059,283	3.26%	\$112	\$0	0.00%	\$0	\$85,848	0.26%	\$9
\$4,879,461	18.81%	\$551	\$1,044,322	4.03%	\$118	\$20,574	0.08%	\$2	\$116,396	0.45%	\$13
\$10,241,115	29.24%	\$0	\$7,290,565	20.81%	\$0	\$41,811	0.12%	\$0	\$7,799,866	22.27%	\$0
\$24,963,637	22.72%	\$1,061	\$9,939,750	9.05%	\$423	\$72,351	0.07%	\$3	\$8,019,674	7.30%	\$341
\$3,368,584	21.83%	\$707	\$589,290	3.82%	\$124	\$10,482	0.07%	\$2	\$1,000	0.01%	\$0
\$6,114,237	21.53%	\$740	\$1,153,296	4.06%	\$140	\$0	0.00%	\$0	\$0	0.00%	\$0
\$4,904,335	20.23%	\$594	\$1,126,707	3.09%	\$137	\$30,984	0.13%	\$4	\$840	0.00%	\$0
\$11,145,307	30.60%	\$0	\$9,228,375	25.33%	\$0	\$31,777	0.09%	\$0	\$5,582,428	15.32%	\$0
\$25,532,463	24.43%	\$1,200	\$12,097,668	11.58%	\$568	\$73,243	0.07%	\$3	\$5,584,268	5.34%	\$262
\$3,498,632	20.99%	\$760	\$687,538	4.12%	\$149	\$12,231	0.07%	\$3	\$84,670	0.51%	\$18
\$5,969,524	20.65%	\$754	\$1,297,806	4.49%	\$164	\$278	0.00%	\$0	\$31,366	0.11%	\$4
\$4,873,252	19.06%	\$577	\$1,459,645	5.71%	\$173	\$119,719	0.47%	\$14	\$349,015	1.37%	\$41
\$12,100,395	31.00%	\$0	\$10,390,512	26.62%	\$0	\$26,849	0.07%	\$0	\$4,697,271	12.03%	\$0
\$26,441,803	24.00%	\$1,261	\$13,835,501	12.56%	\$660	\$159,077	0.14%	\$8	\$5,162,322	4.69%	\$246
\$4,081,421	21.41%	\$930	\$651,800	3.42%	\$149	\$34,143	0.18%	\$8	\$1,344,433	7.05%	\$306
\$7,121,539	21.57%	\$927	\$1,000,771	3.03%	\$130	\$20,041	0.06%	\$3	\$2,465,471	7.47%	\$562
\$6,169,146	20.16%	\$755	\$1,761,622	5.76%	\$216	\$44,338	0.14%	\$5	\$1,923,920	6.29%	\$250
\$12,793,602	31.79%	\$0	\$10,263,909	25.50%	\$0	\$45,913	0.11%	\$0	\$4,426,933	11.00%	\$0
\$30,165,708	24.54%	\$1,490	\$13,678,102	11.13%	\$676	\$144,435	0.36%	\$7	\$10,160,757	25.24%	\$502

Notes:

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