

San Mateo County Community College District

CAÑADA College



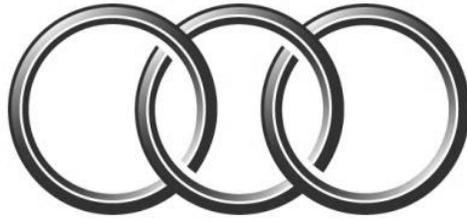
**COLLEGE of
SAN MATEO**



SKYLINE College



2014-15 Mid-Year Budget Report



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

2014-15
Mid-Year Budget
Report

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Acknowledgements:

Photographs that appear in this book have been contributed by the District and College staff and student including the San Mateo Athletic Club staff, Auxiliaries' staff, College websites and the internet.

San Mateo County Community College District 2014-15 Mid-Year Budget Report

Contents

2014-15 Mid-Year Budget Summary	1
Community and District Status.....	1
State News	1
SMCCCD Enrollment	3
SMCCCD Budget Planning.....	4
SMCCCD Resource Allocation Model	5
2014-15 Mid-Year Budget Status.....	6
Revenues.....	6
Expenditures.....	6
Transfer of Funds	7
Other Funds	9
Self-Insurance Fund.....	9
Debt Service Fund	9
Restricted General Fund	9
Capital Projects Fund	9
Enterprise/Auxiliary Fund (Bookstores, Cafeterias, SMAC).....	13
Child Development Fund	17
Trust Fund (Financial Aid).....	17
Retirement Reserve Fund	17
Associated Students.....	18
Budget Tables.....	19
SMCCCD Funds Chart.....	21
2014-15 Adoption Budget	22
2014-15 Second Quarter Actuals.....	24
Unrestricted General Fund (Fund 1)	27
Cañada College.....	28
College of San Mateo	29
Skyline College	30
District Office.....	31
Central Services.....	32
Total District.....	33
Proposition 30 (EPA)	34
Internal Services Fund (Fund 2)	39
Self-Insurance Fund.....	40
Debt Service Fund (Fund 25).....	41
Debt Service Fund	42
Restricted General Fund (Fund 3).....	43
Mid-Year Budget Augmentations – Specially Funded Programs	44
Cañada College.....	45
College of San Mateo	46
Skyline College	47
District Office.....	48
Total District.....	49
Capital Projects Fund (Fund 4).....	51
2014-15 Capital Projects Financial Summary	52

Cañada College.....	54
College of San Mateo	55
Skyline College	56
Districtwide	57
Total District.....	58
Enterprise – Auxiliary Services (Fund 5)	59
Bookstore Fund	60
Bookstores 12/31/14 Balance Sheet	61
Bookstores 12/31/14 Income Statement	61
Cafeteria Fund	62
Cafeterias 12/31/14 Balance Sheet	63
Cafeterias 12/31/14 Income Statement.....	63
San Mateo Athletic Club	64
SMAC 12/31/14 Balance Sheet.....	65
SMAC 12/31/14 Income Statement.....	65
Special Revenue Funds (Child Care and Parcel Tax)	67
Child Care Fund (Fund 60)	68
College of San Mateo	68
Skyline College	69
Total District.....	70
Measure G (Parcel Tax- Fund 61)	71
Cañada College.....	71
College of San Mateo	72
Skyline College	73
Districtwide	74
Total District.....	75
Expendable Trust Fund (Fund 7)	77
Cañada College.....	78
College of San Mateo	79
Skyline College	80
Total District.....	81
Retirement Reserve Fund (Fund 8)	83
Reserve Fund for Post-Retirement Benefits	84
Supplemental Information	85
FTES Analysis.....	86
2014-15 Integrated Budget Planning Calendar	89
Second Quarter CCFS-311Q Report (12/31/14)	92
District Cash Flow Summary for Quarter Ending 12/31/14	94
Associated Students of Cañada College Summary of Programs & Activities	95
Associated Students of Cañada College Balance Sheet, 12/31/14	97
Associated Students of Cañada College Income Statement, 12/31/14	98
Associated Students of College of San Mateo Summary of Programs & Activities	99
Associated Students of College of San Mateo Balance Sheet, 12/31/14.....	101
Associated Students of College of San Mateo Income Statement, 12/31/14.....	102
Associated Students of Skyline College Summary of Programs & Activities	103
Associated Students of Skyline College Balance Sheet, 12/31/14	106
Associated Students of Skyline College Income Statement, 12/31/14.....	107
Expenditure Comparison by Major Budget Activity	108
Expenditure Comparison of Academic Salaries	110
Expenditure Comparison by Major Account Code	112

2014-15 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 2015-16.

Much of the State budget news as it applies to community colleges does not apply to the San Mateo County Community College District since attaining community supported status in fiscal year 2011-12.

Community and District Status

The District continues to be community supported receiving no State apportionment as it is mainly funded by property taxes and student fees. Additionally, the District receives funding for State categorical programs as well as federal financial aid for students.

The District maintains a healthy fiscal condition that is stable and secure, guided by direction from the Board of Trustees, strong leadership by Chancellor Galatolo, and solid fiscal stewardship from District and College staff.

The recent passage of the District's school bond (Measure H) attests to the community's support that would allow us to complete updating and renovating our aging facilities to serve the needs of the local community. More than 66% of the voters in San Mateo County have shown that they support higher education and that they value the service provided by our three Colleges.

Many steps have been taken in exploring various ways to address the needs of San Mateo County such as the completion of community assessment surveys. Results from recent completed community needs surveys provide useful information to assist in forming decisions at the Colleges as they undergo program reviews and offer courses to respond to those broader community needs.

State News

The Governor's budget assumes that California will continue its steady economic growth noting an anticipated unemployment rate of 6.3% at the end of 2015. It also projects personal income to be 4.5% higher in 2015 and 5.2% in 2016.¹ The Department of Finance (DOF) points to the encouraging job market, business investments and strong housing market as positive indicators.

Similar to last year, the DOF's revenue forecast appears to mirror that of the Legislative Analyst's Office (LAO). Under the LAO scenario, 2015-16 would end with \$4.2 billion in reserves assuming no new budget commitments while suggesting future surpluses and growing budget reserves. However, they are quick to caution that any unexpected stock market drop and economic slowdown would significantly affect their favorable, hypothetical forecast.²

On January 9th, Governor Brown presented his budget proposal to the Legislature for fiscal year 2015-16. The budget proposal projects State revenues of more than \$113 billion that includes \$1.4 billion carryover funds from 2014-15 that would be sufficient to cover State expenditures estimated at \$113.3 billion. The combined effect of temporary taxes (Proposition 30), the recovering California economy and spending cuts have resulted in a balanced budget. The budget assumes continued moderate expansion of the State economy.

In this budget proposal, the Governor once again recognizes education as a priority and reinforces efforts on student success and endorsing the community colleges' mission to improve completion rates and providing workforce funding to support training. It appears to be consistent with the Legislative Analyst's Office report on

¹ The Annual Workshop on the Governor's Proposed Budget workbook article by School Services of California, page 3.

² The 2015-16 Budget: California's Fiscal Outlook, November 2014, page 1.

California's Fiscal Outlook released on November 2014. The LAO states that the outlook for schools and community colleges is favorable.

As in the past year, the Governor proposes no changes to current fee levels. He has suggested using mandate funds to address one-time costs like deferred maintenance and instructional equipment.

In his message to community colleges, State Chancellor Brice Harris described the proposed budget as the “best our system has seen in years.” Throughout the State, overall reaction to the proposed budget has been positive.³

The following are major 2015-16 augmentations for California Community Colleges (CCCs) as summarized by State Vice Chancellor Dan Troy and the impact to SMCCCD as a community supported District.

- \$200 million for student success—split evenly at \$100 million each between Student Success and Support Program (SSSP) and Student Equity Programs. **SMCCCD could receive up to \$3.4 million.**
- \$125 million to increase base allocation funding—this is intended to ease the constrained discretionary funding environment colleges have experienced since the recession. For example, these funds would help to address the scheduled increases in STRS and PERS contribution rates. **No impact on SMCCCD.**
- \$106.9 million for increased access for approximately 45,000 students. **No impact on SMCCCD.**
- \$92.4 million for statutory cost of living adjustment (COLA) of 1.58%. **No impact on SMCCCD.**
- \$49 million to fund Career Development and College Preparation (CDCP) equalization. This augmentation would fund the increased cost of legislation passed concurrently with the 2014 Budget Act equalized the CDCO rate to that of the resident credit rate commencing with the 2015-16 year. **No impact on SMCCCD.**
- \$48 million for Career Technical Education—these one-time funds are proposed for support of the SB 1070 CTE pathways program. **Possibly grant funds but unsure of impact on SMCCCD.**
- \$29.1 million provided for Apprenticeship—\$14.1 million of which would restore the rates and seats of current programs back to 2007-08 levels and an additional \$15 million proposed for innovative apprenticeship projects that focus on new and emerging industries with unmet labor market demand. **No definite amount for SMCCCD.**
- \$39.6 million for Proposition 39 to support projects and workforce development related to energy sustainability, consistent with the provisions of Proposition 39. **SMCCCD could receive up to \$1 million.**

State Vice Chancellor Troy adds that in addition to the highlighted proposed funds for 2015-16, the Department of Finance estimates that Proposition 98 obligations for the current and prior year were significantly higher than budgeted, resulting in the availability of one-time resources which includes the following:

- **\$94.5M to retire deferrals** - Legislation passed concurrently with the 2014 Budget Act identified deferrals as the first call on any new current year Proposition 98 expenditures. This funding would completely retire system deferrals, which had reached as high as \$961 million just prior to the passage of Proposition 30. **No impact on SMCCCD.**
- **\$353.3M to pay down outstanding mandate claims** – These one-time funds would be allocated to districts on a per-FTE basis. They would retire outstanding mandate claims. While the majority of these funds are attributable to the current and prior years, approximately \$125M counts against the 2015-16 minimum guarantee. **SMCCCD could receive up to \$6 million.**

Currently, the Proposition 98 guarantee is estimated at \$63.2 billion which is \$2.3 billion above the enacted level. The increase is due to higher State general fund revenues and funding under Test 1.

³ <http://www.sacbee.com/news/politics-government/capitol-alert/article5694909.html>

For 2015-16, the budget projects that the Proposition 98 minimum guarantee will grow to \$65.7 billion which represents 4% or an increase of \$2.5 billion of the current-year level. It will be determined by Test 2 which would require adjustments in per capita personal income.⁴

District Enrollment

Following is enrollment data provided by the Office of the Vice Chancellor of Educational Services and Planning for Spring 2015. 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	14,358	-1.5%	22,280	-2.9%	23,922	-1.3%	60,560	-1.9%
College Headcounts	6,555	4.1%	8,941	-0.7%	9,622	1.6%	25,118	1.4%
FTES*	1,701	-2.4%	2,989	-2.6%	3,175	0.2%	7,865	-1.4%
Load**	459	5.9%	492	1.8%	508	0.9%	491	2.4%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	172	6.8%	268	1.5%	176	-18.9%	616	-4.1%
First-Time Transfer	322	-6.1%	548	4.8%	471	-8.7%	1,341	-3.0%
Returning	332	-15.8%	444	-11.9%	520	3.4%	1,296	-7.5%
Returning Transfer	344	3.0%	432	6.1%	479	11.9%	1,255	7.4%
Concurrent K-12	388	91.1%	267	33.5%	323	50.2%	978	58.3%
Continuing	4,997	2.7%	6,982	-1.8%	7,653	0.8%	19,632	0.3%
Internet Enrollments	2,281	11.5%	3,107	6.4%	3,773	46.2%	9,161	21.4%

Source: Argos Enrollment Statistic Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 201403 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.

⁴ The Annual Workshop on the Governor’s Proposed Budget workbook article by School Services of California, page 4.

SMCCCD 2014-15 and 2015-16 Budget Planning

The Board of Trustees approved the 2015-16 Budget and Planning Calendar in January 2015 (see Pages 89-91). The District Committee on Budget and Finance reviews preliminary income assumptions and expenditure plans for 2015-16. 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. After many iterations of the resource allocation model, Executive Vice Chancellor Kathy Blackwood has made several presentations to various groups throughout the District, including several updates to the Board of Trustees regarding the proposed Resource Allocation Model. The new model will be used to build the upcoming 2015-2016 District budget effective July 1, 2015.

Cash Flow and Tax Revenue Anticipation Notes (TRANS)

The District receives property taxes which are distributed by the County in December and April. Short-term borrowing through Tax Revenue Anticipation Notes (TRANS) helps cash flow during months without cash inflows. 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 2015-16 expenditure plans as budget planning begins.

The average percentage increase to medical premiums effective January 1, 2015 is 7.78%. Due to the increases, many employees have switched to more affordable medical plans. There are no changes to Delta Dental or VSP (vision care) which remain at the same level as last year. Agreement was reached on employee medical caps for various groups in the fall while discussions with the faculty are ongoing.

According to the School Services of California dashboard, the Public Employees Retirement System (PERS) employer contribution rate for 2015-16 is projected to be 12.6 % (up from 11.771%). The PERS Board will adopt an official rate at their Board meeting in May. The employer PERS rate is projected to increase to 19.90% in 2019-20.

Meanwhile, in response to the staggering State Teachers Retirement System (STRS) unfunded liability reported last year, the State Legislature has taken action and Governor Brown signed AB1469 that would increase STRS rates, gradually phased in for the next few years. The employer rate for the STRS’ Defined Benefit rate will increase from 8.88% to 10.73% in 2015-16 and is expected to double and reach 18.13% by 2019-20.

Utility and property insurance costs are also projected to increase.

District Committee on Budget and Finance members for 2014-15:

Kathy Blackwood	District Executive Vice Chancellor
Eloisa Briones	Skyline Budget Office
Raymond Chow	District Chief Financial Officer
Mary Concha Thia	Cañada Classified
Laura Demsetz	CSM Academic Senate
Doug Hirzel	Cañada Academic Senate
Maggie Ko	CSM Classified
Barbara Lamson	Skyline Classified
Michele Marquez	Cañada Budget Office
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

Resource Allocation Model

Because the District is now community supported and relies less on enrollment for funding, the District undertook an extensive review of our current resource allocation model. Discussions began with the District Committee on Budget and Finance (DCBF) that included a comparison of staffing levels at all three Colleges and examining the ways the Colleges serve our community, giving consideration to factors not captured by FTES.

The purposes for modifying the current resource allocation model are varied:

- To develop a resource allocation model that is based on addressing community needs and not just by State-defined FTES;
- To allocate additional funds to Cañada College to address its underlying personnel infrastructure needs, primarily due to its smaller size;
- To maintain a steady source of funding for the College of San Mateo, preventing further funding decline due to the existing resource allocation model, and
- To allow all three Colleges to continue to serve their communities in innovative ways.

The Chancellor's Cabinet and the Cabinets at each of the Colleges discussed various solutions to these issues over the summer.

The proposed model was presented to the Budget and Planning Committees at each College, in some cases multiple times. In addition, the District Participatory Governance Council (DPGC) has reviewed and approved the allocation model. There are more presentations scheduled at the Colleges this spring.

The current proposal addresses all of the concerns with the current allocation model by:

- Adding \$1.3 million to the Cañada College budget;
- Eliminating the "growth" penalty for all Colleges which particularly benefits CSM; and
- Adding a new "Innovation Fund" in the "Demonstrated Needs" section to assist in implementing the College and District strategic plans.

Cañada College receives a permanent increase in its allocation, at a time when additional District revenue can absorb this increase. Eliminating the "growth" penalty addresses the downward spiral in FTES that causes a decline in the funding that the current allocation model has caused CSM. The need for innovation funds is addressed by setting aside funds to be allocated in the "Demonstrated Needs" section. These funds would be allocated by the Colleges for projects that meet the goals identified in the College and District Strategic and Educational Master Plans.

Each project proposal will be evaluated in a process similar to that used for the Skyline President's Innovation Fund or CSM's Initiative Grants where programs could be adjusted, eliminated or rolled into the College's site allocation as ongoing. Programs that are deemed not successful would be terminated, and the funds would become available for new allocations. This would allow the Colleges to explore and innovate and have the funds available to institutionalize programs that meet our community needs.

Some funds would also be available to the District Office or Facilities to meet new or challenging needs and the Chancellor's Cabinet would approve the amount and distribution of the funds.

Much like Measure G, each of the sites would prepare a brief report on the projects to be included in the succeeding year's budget and a review of the previous year's project outcomes.

As in the past, the District Committee on Budget and Finance will review and potentially revise the allocation model annually or as needed.

2014-15 Mid-Year Budget Status

Revenues

The District’s revenue received to date is \$78,882,305 or 58.57% of the total revenue budget. Non-resident tuition fees far exceed the projected budget and more than half of property taxes, interest income and miscellaneous income have been posted at mid-year.

Unrestricted General Fund Revenue	2014-15 Budget	12/31/2014 Actuals	% of Total Budget
PropTaxes and RDA	\$121,885,887	\$69,443,068	56.97%
Proposition 30 (EPA)	1,961,037	980,518	50.00%
Lottery	2,400,000	182,734	7.61%
State PT Faculty Compensation	631,390	328,323	52.00%
Apprenticeship	62,148	32,317	52.00%
Non Resident Tuition	3,170,438	3,924,708	123.79%
Interest Income	1,000,000	720,370	72.04%
Miscellaneous	3,562,439	3,270,267	91.80%
Total Projected Revenue	\$134,673,370	\$78,882,305	58.57%

Expenditures

The District’s expenditures to date are \$66,637,433 or 46.63% of the total expenditure budget.

Unrestricted General Fund Expenses	2014-15 Budget	12/31/2014 Actuals	% of Total Budget
Cañada College	\$19,738,760	\$10,105,608	51.20%
College of San Mateo	34,652,233	17,847,889	51.51%
Skyline College	34,967,675	18,247,348	52.18%
District Office/Facilities	23,493,051	11,216,137	47.74%
Central Services	30,043,082	9,220,453	30.69%
Total Expense Budget	\$142,894,801	\$66,637,433	46.63%

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2014. 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. Additionally, the District has a 7% contingency reserve of more than \$9 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	\$(2,301,493)
2000	Classified Salaries	(168,487)
3000	Employee Benefits	(299,770)
4000	Supplies and Materials	(598,062)
5000	Operating Expenses	3,575,272
6000	Capital Outlay	21,874
7000	Other Outgo	<u>1,139,848</u>
Total		\$1,369,182

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	167,099
8900	Other Sources	<u>1,202,084</u>
Total		\$1,369,182

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	\$469,152
2000	Classified Salaries	810,665
3000	Employee Benefits	291,615
4000	Supplies and Materials	(84,337)
5000	Operating Expenses	3,457,277
6000	Capital Outlay	121,158
7000	Other Outgo	<u>591,978</u>
Total		\$5,657,508

Increases in the Restricted General Fund budget occurred as a result of new external programs that include federal revenue from the National Science Foundation (NSF), CalSTEP, Hispanic Serving Institutions (HSI) educational grants as well as State allocations for Student Success and Support Program (SSSP), Student Equity and Disabled Students Program (DSP&S). A list of new grants and augmentations to specially funded programs in the Restricted General Fund is located on Page 44.

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

8100	Federal Revenues	\$1,773,920
8600	State Revenues	2,892,600
8800	Local Revenues	933,877
8900	Other Sources	<u>57,112</u>
Total		\$5,657,508

Capital Outlay Projects Fund – Fund 4

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

2000	Classified Salaries	\$ 2,614
4000	Supplies and Materials	2,895,017
5000	Operating Expenses	1,123,962
6000	Capital Outlay	(2,725,611)
7000	Other Outgo	<u>2,400,000</u>
Total		\$3,695,981

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	\$2,495,672
8900	Other Sources	<u>1,200,309</u>
Total		\$3,695,981

Revenue increased as a result of the State allocation for scheduled maintenance and repair.

Child Development Fund – Fund 6

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

4000	Certificated Salaries	\$ (1,188)
5000	Classified Salaries	<u>1,188</u>
Total		-0-

There were adjustments to realign a hosting service at Skyline.

Measure G (San Mateo Parcel Tax) – Fund 6

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

1000	Certificated Salaries	\$ (5,700)
2000	Classified Salaries	21,202
3000	Employee Benefits	5,844
4000	Supplies and Materials	12,196
5000	Operating Expenses	<u>(33,543)</u>
Total		\$ -0-

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

Trust Fund (Student Aid) – Fund 7

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

7500	Scholarships	\$73,172
7600	Payments to Students	<u>26,829</u>
Total		\$100,001

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

8900	Other Sources	<u>100,001</u>
Total		\$100,001

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.

Self Insurance Fund (Fund 2)

The Self Insurance Fund (Page 40) provides for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined by the Education Code. Mid-year expenditures of \$511,443 include salary costs and insurance premiums. Transfers into the fund are from Workers' Compensation benefits.

Debt Service Fund (Fund 25)

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

Restricted General Fund (Fund 3)

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

Health Services Fund

Mid-year Health Services fee revenue increased from \$939,362 in 2013-14 to \$1,417,339 in 2014-15. The \$477,977 increase can be attributed to medical insurance purchased by international students which is \$600 per semester or \$1,200 for the year. For residents, 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 \$1,138,987 in 2013-14 to \$1,154,647 in 2014-15.



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. One-day permits remain at \$2 per day. 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 52-53. Project expenditures as of December 31 were \$7,171,907.

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. To date, Measure A bond funds have generated an interest of \$32.7 million, which increased the Measure A budget from \$468M to \$500.7 million. As of December 30, 2014, the District has expended \$473,841,517 and committed \$3,856,778 of Measure A funds which is 95% of the total authorization.

Staff continues to actively engage in revising and updating the master schedule and the master budget of the Capital Improvement Program to match with the funding and programming requirements. However, the District continues to experience 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. Passage of any future State bonds is unlikely in the foreseeable future.

Fortunately, in November 2014, voters in San Mateo County voted (66.4% favorable) to pass Measure H, a \$388 million bond measure that will allow the District to complete the modernization/construction/reconstruction projects as envisioned. The District is currently working on the roll out of these projects and construction on some of the projects should begin in early 2016.

Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed reflect currently planned schedules as of February 2015, but are subject to change.



Completed Projects – The following projects were completed during the first half of the fiscal year:

- Building 3/17 Access Security Upgrades
- Building 5/6/8/9 Water Intrusion
- Building 3 Theater Carpet Replacement and Lobby Upgrade
- Solar Photovoltaic System Installation
- Building 3 Theater House Lighting



Active Construction Projects – The following projects are under construction:

- Parking Lot and Roadway Light Upgrade (LED)
 - Anticipated Completion date: Fall 2015
- New Team House
 - Anticipated Completion date: Summer 2015

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

- Building 1 Kinesiology
- New Building: Math and Science

College of San Mateo

Completed Projects – The following projects were completed during the first half of the fiscal year:

- Baseball Field Upgrades
- Building 9 Library Carpet replacement

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:
Fall 2015
- Parking Lot and Street Light Upgrade (LED)
 - Anticipated Completion date:
Fall 2015
- Building 3 Theatre House Lighting
 - Anticipated Completion date:
Spring 2015

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

- Buildings 1/14/16 Roof Replacement
- Colonnades Waterproofing
- Aquatics Center, Existing Pool System Upgrade
- Building 36 Chemistry Ventilation Upgrades





Completed Projects – The following projects were completed during the first half of the fiscal year:

- Baseball Field Upgrade

Active Construction Projects – The following projects are under construction:

- New Team House
 - Anticipated Completion date: Summer 2015

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

- New Building: Center for Visual and Performing Arts
- New Building: Environmental Studies
- New Building: Energy Management Programs



Active Districtwide Projects: The following projects are under construction:

- Districtwide Utility Measurement & Verification
 - Anticipated Completion date: Spring 2016
- Districtwide Design Standards Update
 - Anticipated Completion date: Summer 2015
- District Office Restroom Remodel
 - Anticipated Completion date: Spring 2015
- Districtwide Security and Electronic Access Control Upgrade
 - Anticipated Completion date: Spring 2015
- Districtwide ONUMA (web based Building Information Modeling) Implementation
 - Anticipated Completion date: Spring 2015

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

- District Office Parking Lot Soil Investigation and Improvements
- Districtwide Energy Efficiency Upgrades

Enterprise/Auxiliary Fund (Fund 5)

Bookstores

The following report covers the period July 1, 2014 through December 31, 2014 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 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	2014-15	2013-14	\$ Change	% Change
Regular Merchandise Sales	\$ 2,985,296	\$ 3,121,124	\$ (135,828)	-4.4%
Computer Products Sales	\$ 59,194	\$ 70,713	\$ (11,519)	-16.3%
Total Merchandise Sales	\$ 3,044,490	\$ 3,191,837	\$ (147,347)	-4.6%
Textbook Rental Income	\$ 228,659	\$ 198,996	\$ 29,663	14.9%
Production Service Income	\$ 142,936	\$ 194,936	\$ (52,001)	-26.7%
Total Sales	\$ 3,416,085	\$ 3,585,770	\$ (169,685)	-4.7%

Regular merchandise sales have decreased this year compared to last year as textbook sales continue to decline. Textbook sales are down significantly over last year due to a number of factors including the decline in enrollment. Textbook rentals are not represented as sales and, therefore, the more textbook rentals the fewer textbooks are sold. 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 14.9% 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 2014, the textbooks rented to students represent a savings to students of **\$685,977** 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 millions of dollars in course materials costs.

Districtwide, textbook sales are down more than \$146,799 this year compared to last year, reflecting a 7.4% decrease. The coffee and convenience departments at each Bookstore continue to help offset the sales losses in textbooks. Through the end of December, sales of coffee, snack and convenience items at the three Bookstores total \$836,394 compared with \$811,864 last year. This is significant growth considering District Bookstores' total sales was merely \$210,000 in June 2007.



Comparative figures are shown below:

Bookstore Recap	2014-15	2013-14	\$ Change	%Change
Operations				
Merchandise Sales	3,044,490	3,191,837	(147,347)	-4.6%
Textbook Rental Income	228,659	198,996	29,663	14.9%
Production Service Income	142,936	194,936	(52,001)	-26.7%
Cost of Goods Sold	1,914,657	2,148,638	(233,980)	-10.9%
Gross Profit from Operations	1,501,428	1,437,132	64,296	4.5%
Total Operating Expenses	1,428,962	1,390,633	38,329	2.8%
Net Income/(Loss) from Operations	72,465	46,499	25,967	55.8%
Interest and Other Income	116,279	113,184	3,095	2.7%
Net Income Before Other Expenses	188,745	159,683	29,062	18.2%
District Support				
In-Kind Donations Received	69,397	53,325	16,072	30.1%
Admin Salary & Benefits	32,726	47,427	(14,701)	-31.0%
Other Expenses	39,685	51,019	(11,335)	-22.2%
Net Change in Fund Balance	185,732	114,562	71,170	62.1%

Cost of goods sold decreased this year due to the decline in textbook sales as well as the outstanding inventory control resulting in an inventory loss of less than 1% recorded after the physical inventory in October. Total direct operating expenses increased only modestly by 2.8% over this same period last year impacted mainly by salary and benefit increases. The receipt of a contractually required payment from Pepsi as part of a new contract award is recognized as a donation received in the amount of \$69,397. This money is used to support College programs this academic year as well as fund additional titles added 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	2014-15	2013-14	\$ Change	% Change
Revenues				
Food Service Income	\$ 88,423	\$ 80,680	\$ 7,743	9.6%
Vending Income	30,098	29,714	384	1.3%
Interest Income	2,851	6,105	(3,254)	-53.3%
Event Rental	39,596	37,937	1,659	4.4%
Total Revenues	\$ 160,969	\$ 154,437	\$ 6,532	4.2%
Expenditures	\$ 88,786	\$ 94,815	\$ (6,028)	-6.4%
Prior Year Adjustment	\$ 15,761	\$ -	\$ 15,761	100.0%
Net Change in Fund Balance	\$ 56,422	\$ 59,622	\$ (3,200)	-5.4%

FOOD SERVICE INCOME	2014-15	2013-14	\$ Change	% Change
PACIFIC DINING				
Skyline	24,983	21,071	3,912	18.6%
Cañada	18,578	13,449	5,129	38.1%
CSM	37,116	43,779	-6,663	-15.2%
Le Bulldog	7,746	2,381	5,365	225.3%
Total Food Service Income	88,423	80,680	7,743	9.6%

Compared to the second quarter 2013-14, food service income has increased substantially by 9.6%. This is striking because enrollment is down and last year, we were serving more than 100 students from The Nueva School at CSM while they were renting one of our buildings for classes while their new campus was being built. They were using all of the dining, coffee and convenience enterprises as well as our vending machines. They moved out this past summer. Despite these factors, sales remain very strong.

Vending income has increased by 1.3% compared to last year. Overall expenditures have declined slightly this year. All other expenses related to the repair and maintenance of equipment at the three College dining locations are in line with where they were last year. Event rental income has increased by 4.4% as we continue to host outside events. Event rental fees are used for continued upgrade, upkeep and to enhance maintenance allowing us to maintain the facility. There is a prior year adjustment booked due to an error last year that will impact us the remainder of this year.

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 (SMAC)

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 (SMAC) is a self-sustaining community-centered, fee-based operation offering numerous service options to the San Mateo campus and surrounding community.

San Mateo Athletic Club financial summary:

San Mateo Athletic Club and Aquatic Center	2014-15	2013-14	\$ Change	%Change
Operating Revenues				
Registration & Membership	\$ 1,516,537	\$ 1,384,647	\$ 131,890	9.5%
Personal Training	150,608	194,464	(43,856)	-22.6%
Aquatics	349,379	292,954	56,425	19.3%
Parking	40,118	37,319	2,798	7.5%
Group Exercise	21,612	28,191	(6,579)	-23.3%
Retail	13,446	8,996	4,450	49.5%
Other Income	8,153	10,461	(2,308)	-22.1%
Total Operating Revenue	\$ 2,099,852	\$ 1,957,032	\$ 142,820	7.3%
Operating Expenses	\$ 1,460,387	\$ 1,348,020	\$ 112,367	8.3%
Net Operating Income/(Loss), prior to District and College Support	\$ 639,466	\$ 609,012	\$ 30,454	5.0%
District Support				
District Support Income	71,989	35,048	36,941	105.4%
District Support Expense	154,935	119,343	35,592	29.8%
Net Income/(Loss) after District Support, prior to College Support	\$ 556,520	\$ 524,717	\$ 31,803	6.1%
College Support Expense	\$ 80,000	\$ -	\$ 80,000	100.0%
Net Income/(Loss) after District & College Support	\$ 476,520	\$ 524,717	\$ (48,197)	-9.2%

The financial performance of SMAC continues to be strong this year after four full years of operation. Total operating revenue has exceeded expectations and is 7.3% or \$142,820 ahead of last year for a total of \$2,099,852. Our net operating income after the allocation of all direct and indirect expenses is actually slightly down over last year. In addition to increased District salary and benefit costs for District employees charged to the operation, there is also a \$30,000 donation to Jazz on the Hill represented under College Support. Net operating income for the operation itself is above last year by 5% before the allocation of District salaries, other expenses and campus support.

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 68-70) is a special revenue fund that is used to account for the activities of on-campus preschool programs that serve children of students, faculty, and staff. The primary source of revenue is State funding for children who qualify for subsidized care and Board-approved fees assessed for non-subsidized children. As directed by the Board of Trustees, program deficits up to \$200,000 per site in this fund continue to be funded by 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. Cañada College currently does not operate a center.

CSM's Child Development Center was awarded a grant of \$10,500 from the Sequoia Healthcare District to continue the development of a health and nutrition education program for preschool children and their parents. The program is in its fourth year and continues to promote healthy lifestyles to help prevent childhood obesity.

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

The San Mateo Parcel Tax expired on June 30, 2014. The District received the final payment of over \$7 million at the end of 2013-14. The Colleges will be spending their balances by June 2015 according to their spending plans.

Trust Fund/Student Financial Aid (Fund 7)

Awards for Fall 2014 are reflected in this report and total \$10,231,111, a decrease of \$226,200 over the same period last year. The decrease is mostly due to the continued decline in the number of students receiving Federal awards even though the maximum Federal Pell award increased to \$5,730 from \$5,645 in the previous year. The State CalGrant B was also increased to \$1,648 from \$1,473 in the previous year. Additional Fall 2014 awards, along with those for Spring 2015, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 78-81.

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. An actuarial study will be completed this spring. The trust had a total portfolio value of \$61,056,579 ending December 31, 2014.

The Retirement Reserve Fund can be found on Page 84.

Associated Students

The following report covers the period July 1, 2014 through December 31, 2014 for the Associated Student Bodies.

Total income and expenditures for the Associated Student Body (ASB) at each College for the second quarter of 2014-15 and 2013-14 are listed below:

ASB Total Income	2014-15	2013-14	\$ Change	%Change
Cañada College ASB	\$ 54,116	\$ 55,182	\$ (1,066)	-1.9%
College of San Mateo ASB	81,383	90,881	(9,498)	-10.5%
Skyline College ASB	82,235	101,967	(19,642)	-19.3%

ASB Total Expenditures	2014-15	2013-14	\$ Change	%Change
Cañada College ASB	\$ 30,568	\$ 23,402	\$ 7,166	30.6%
College of San Mateo ASB	61,445	62,485	(1,040)	-1.7%
Skyline College ASB	63,569	84,814	(21,245)	-25.0%

Activity card sales are the major source of income for the Associated Students. Activity card sales at all three Colleges have slightly decreased compared to same period last year which could be due to lower enrollment as well as the requirement that students maintain a zero balance. The final Lehman settlement received in 2013-14 accounts for the higher income amounts at both CSM and Skyline.

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 recorded an overall increase in operational expenditures of 30.6%. College program assistance has increased by 191.3% with significant increases in student assistant salaries and supplies.

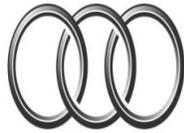
At College of San Mateo, the overall expenditures have slightly decreased by 1.7% compared to the same period last year. Both increases and decreases were reported during the period in individual expense categories. The biggest increase was in Ethnic Culture Affairs at 197% and the largest decrease was in Printing, Recreation and Games as well as small equipment.

At Skyline College, total expenditures have decreased by 25%. The decrease is largely due to reduction in Club assistance payments, College programs assistance and other program expenses that amounted to \$31,027.

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

ASB Net Income	2014-15	2013-14	\$ Change	%Change
Cañada College ASB	\$ 23,528	\$ 31,760	\$ (8,232)	25.9%
College of San Mateo ASB	19,938	28,396	(8,458)	29.8%
Skyline College ASB	18,203	17,152	1,604	9.3%

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



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Budget Tables

Page 21 – SMCCCD Funds Chart

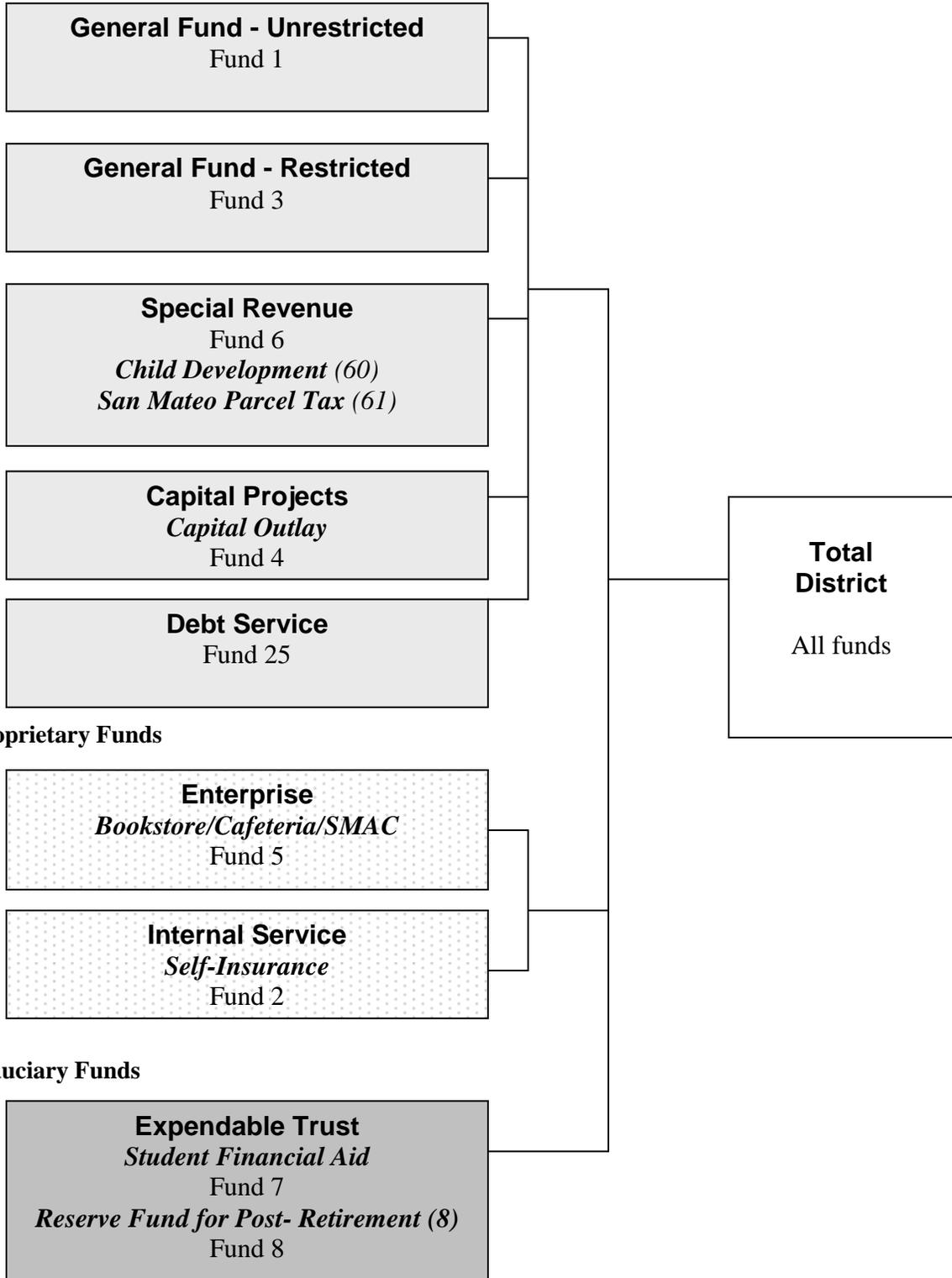
Page 22 – 2014-15 Adoption Budget

Page 24 – 2014-15 Mid-Year Actuals

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San Mateo County Community College District Funds

Governmental Funds



San Mateo County Community College District
2014-2015
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	6,236,909	147,500	0	0	120
2	State Revenue	6,145,053	10,805,262	219,300	0	532,775	175,900
3	Local Revenue	128,528,317	7,515,530	504,119	0	18,507,419	31,360,850
4	Total Revenue	134,673,370	24,557,700	870,919	0	19,040,194	31,536,870

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	54,141,888	4,528,583	214,618	1,492,559	0	0
7	Classified Salaries	32,363,138	8,801,477	622,669	1,352,197	727,000	0
8	Employee Benefits	34,890,922	4,348,720	327,277	434,103	280,000	0
9	Materials & Supplies	7,405,705	3,718,681	118,123	19,744	2,100,000	0
10	Operating Expenses	13,992,418	5,325,251	2,915	422,057	5,200,000	0
11	Capital Outlay	100,730	66,521	0	0	7,473,000	0
12	Total Expenses	142,894,801	26,789,233	1,285,600	3,720,660	15,780,000	0

Transfers & Other

13	Transfers In	40,000	2,105,944	414,682	0	11,185,351	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(2,515,561)	0	0	0	(12,905,348)	0
16	Contingency/Deficit	0	0	0	0	0	0
17	Other Out Go	0	(723,257)	0	0	0	(30,933,220)
18	Total Transfers/Other	(2,475,561)	1,382,687	414,682	0	(1,719,997)	(30,933,220)

Fund Balance

19	Net Change in Fund Balance	(10,696,992)	(848,846)	0	(3,720,660)	1,540,197	603,650
20	Beginning Balance, July 1	20,124,128	14,936,402	0	3,720,660	110,414,127	28,911,153
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 6/30	9,427,136	14,087,556	0	0	111,954,324	29,514,803

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

**San Mateo County Community College District
2014-2015
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	20,861,647	0	27,246,175	1
0	0	0	0	1,034,500	0	18,912,790	2
8,000,000	335,000	4,200,000	0	720,000	241,000	199,912,234	3
8,000,000	335,000	4,200,000	0	22,616,147	241,000	246,071,200	4
4,680,000	0	0	0	0	0	4,680,000	5
0	0	0	0	0	0	60,377,649	6
1,725,000	36,000	170,000	33,032	0	0	45,830,513	7
490,000	9,500	42,000	14,514	0	0	40,837,034	8
48,000	55,000	0	5,000	0	0	13,470,253	9
750,000	85,000	3,167,805	2,164,316	0	5,000	31,114,761	10
0	0	0	0	0	0	7,640,251	11
7,693,000	185,500	3,379,805	2,216,862	0	5,000	203,950,462	12
0	0	0	1,964,316	0	0	15,420,909	13
0	0	70,000	0	0	1,650,000	1,720,000	14
0	0	0	0	0	0	(15,420,909)	15
0	0	0	0	0	0	0	16
0	0	(188,000)	0	(22,616,147)	(12,000,000)	(64,451,240)	17
0	0	(118,000)	1,964,316	(22,616,147)	(10,350,000)	(62,731,240)	18
307,000	149,500	702,195	(252,546)	0	(10,114,000)	(20,610,502)	19
7,636,581	456,337	1,344,968	6,772,977	130,251	23,641,325	218,088,908	20
0	0	0	0	0	0	0	21
7,943,581	605,837	2,047,163	6,520,431	130,251	13,527,325	197,478,406	22

San Mateo County Community College District
2014-2015
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	2,327,811	89,394	0	0	0
2	State Revenue	1,757,004	3,817,827	130,584	0	1,830,524	25,476
3	Local Revenue	75,925,301	4,961,892	219,406	0	426,164	16,881,082
4	Total Revenue	77,682,305	11,107,529	439,383	0	2,256,688	16,906,558

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	27,186,139	2,357,818	109,440	881,380	0	0
7	Classified Salaries	15,388,073	4,166,013	344,951	363,760	398,612	0
8	Employee Benefits	16,372,876	1,904,612	150,733	171,131	124,615	0
9	Materials & Supplies	1,339,158	636,563	49,554	11,514	1,171,616	0
10	Operating Expenses	6,285,460	2,105,606	2,955	29,612	1,532,129	0
11	Capital Outlay	65,725	71,423	0	0	3,944,936	0
12	Total Expenses	66,637,433	11,242,035	657,633	1,457,396	7,171,907	0

Transfers & Other

13	Transfers In	1,200,000	730,712	218,250	927,054	1,200,003	0
14	Other Sources	0	1,400	0	0	0	0
15	Transfers out	(715,003)	(115,713)	0	(927,054)	(2,618,250)	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	0	(195,598)	0	0	0	(25,378,139)
18	Total Transfers/Other	484,997	420,803	218,250	0	(1,418,247)	(25,378,139)

Fund Balance

19	Net Change in Fund Balance	11,529,868	286,296	0	(1,457,396)	(6,333,465)	(8,471,581)
20	Beginning Balance, 7/1/14	20,124,128	14,936,402	0	3,720,660	110,414,127	28,911,153
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 12/31/14	31,653,996	15,222,698	0	2,263,264	104,080,662	20,439,572

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

**San Mateo County Community College District
2014-2015
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	9,087,502	0	11,504,707	1
0	0	0	0	510,198	0	8,071,613	2
3,601,762	145,208	2,099,852	0	696,885	99,986	105,057,537	3
3,601,762	145,208	2,099,852	0	10,294,585	99,986	124,633,857	4
1,914,657	0	0	0	0	0	1,914,657	5
0	0	0	7,944	0	0	30,542,722	6
933,147	23,856	85,955	25,218	0	0	21,729,585	7
208,880	4,918	25,519	13,821	0	0	18,977,106	8
26,492	30,098	0	0	0	0	3,264,994	9
332,854	29,914	1,460,387	442,599	0	2,500	12,224,015	10
0	0	0	0	0	0	4,082,084	11
3,416,030	88,786	1,571,861	489,582	0	2,500	92,735,163	12
0	0	0	0	100,001	0	4,376,020	13
0	0	71,989	511,443	0	1,777,765	2,362,597	14
0	0	0	0	0	0	(4,376,020)	15
0	0	0	0	0	0	0	16
0	0	(123,460)	0	(10,231,111)	(6,000,000)	(41,928,308)	17
0	0	(51,471)	511,443	(10,131,111)	(4,222,235)	(39,565,711)	18
185,732	56,422	476,520	21,861	163,475	(4,124,749)	(7,667,017)	19
7,636,581	456,337	1,344,968	6,772,977	130,251	23,641,325	218,088,908	20
0	0	0	0	0	0	0	21
7,822,313	512,759	1,821,488	6,794,838	293,726	19,516,576	210,421,891	22

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Unrestricted General Fund (Fund 1)

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

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
2014-2015 Mid-Year Report
Unrestricted General Fund (Fund 1) - Cañada College



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 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	2,250,502	2,645,817	2,529,460	2,676,609	2,697,814	2,774,792	103%	3
4 Total Revenue	\$2,250,502	\$2,645,817	\$2,529,460	\$2,676,609	\$2,697,814	\$2,774,792	103%	4
Expenses								
5 Certificated Salaries	4,743,977	5,097,398	4,820,750	\$9,874,203	\$10,348,926	5,646,264	55%	5
6 Classified Salaries	1,757,387	1,850,921	1,822,866	4,256,966	4,330,856	1,977,661	46%	6
7 Employee Benefits	1,769,637	2,078,904	1,686,000	4,395,132	4,569,543	2,041,728	45%	7
8 Materials & Supplies	87,600	96,929	84,544	340,456	378,976	113,414	30%	8
9 Operating Expenses	252,489	289,644	234,118	862,003	1,299,924	297,588	23%	9
10 Capital Outlay	3,149	3,237	3,725	50,000	50,000	28,952	58%	10
11 Total Expenses	\$8,614,238	\$9,417,033	\$8,652,003	\$19,778,760	\$20,978,225	\$10,105,608	48%	11
Transfers & Other								
12 Transfers In	0	0	0	\$40,000	\$100,000	100,000	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(40,000)	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(9)	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	(\$9)	\$0	\$100,000	\$100,000	100%	17
Fund Balance								
18 Net Change in Fund Balance	(\$6,363,736)	(\$6,771,216)	(\$6,122,552)	(\$17,102,151)	(\$18,180,411)	(\$7,230,815)		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	(\$6,363,736)	(\$6,771,216)	(\$6,122,552)	(\$17,102,151)	(\$18,180,411)	(\$7,230,815)		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 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 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	4,510,305	5,375,331	5,725,665	6,476,470	6,500,894	6,705,009	103%	3
4 Total Revenue	\$4,510,305	\$5,375,331	\$5,725,665	\$6,476,470	\$6,500,894	\$6,705,009	103%	4
Expenses								
5 Certificated Salaries	\$9,079,206	\$8,865,828	\$9,115,187	\$20,020,376	\$20,471,130	\$10,366,564	51%	5
6 Classified Salaries	2,387,205	2,756,822	2,933,029	6,590,192	\$6,657,378	3,234,713	49%	6
7 Employee Benefits	3,019,666	3,537,557	2,930,076	7,677,545	\$7,754,544	3,584,039	46%	7
8 Materials & Supplies	142,388	162,351	179,433	1,235,039	\$1,261,314	202,512	16%	8
9 Operating Expenses	458,402	443,775	471,170	(890,919)	\$732,594	439,811	60%	9
10 Capital Outlay	0	2,811	34,177	20,000	\$20,000	20,249	101%	10
11 Total Expenses	\$15,086,868	\$15,769,144	\$15,663,072	\$34,652,233	\$36,896,960	\$17,847,889	48%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$53,330	\$0	\$100,000	\$100,000	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$53,330	\$0	\$100,000	\$100,000	100%	17
Fund Balance								
18 Net Change in Fund Balance	(\$10,576,562)	(\$10,393,813)	(\$9,884,077)	(\$28,175,763)	(\$30,296,066)	(\$11,042,879)		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	(\$10,576,562)	(\$10,393,813)	(\$9,884,077)	(\$28,175,763)	(\$30,296,066)	(\$11,042,879)		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
2014-2015 Mid-Year Report
Unrestricted General Fund (Fund 1) - Skyline College



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 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	3,909,276	4,420,397	4,360,398	4,688,240	4,809,127	4,726,336	98%	3
4 Total Revenue	\$3,909,276	\$4,420,397	\$4,360,398	\$4,688,240	\$4,809,127	\$4,726,336	98%	4
Expenses								
5 Certificated Salaries	\$8,321,636	\$8,615,992	\$9,080,146	\$19,273,399	\$19,937,382	\$10,764,088	54%	5
6 Classified Salaries	2,182,736	2,375,711	2,896,085	6,600,602	6,659,947	3,273,656	49%	6
7 Employee Benefits	2,536,320	3,037,327	2,745,695	7,576,772	7,622,763	3,469,162	46%	7
8 Materials & Supplies	177,812	381,591	406,826	1,102,979	1,101,580	348,188	32%	8
9 Operating Expenses	379,348	449,718	447,593	383,216	1,766,281	386,240	22%	9
10 Capital Outlay	4,521	3,744	11,750	30,707	37,144	6,014	16%	10
11 Total Expenses	\$13,602,373	\$14,864,083	\$15,588,095	\$34,967,675	\$37,125,097	\$18,247,348	49%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$500,000	\$0	\$1,305,417	\$1,000,000	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(329,617)	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(3,879)	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$496,121	(\$329,617)	\$1,305,417	\$1,000,000	77%	17
Fund Balance								
18 Net Change in Fund Balance	(\$9,693,097)	(\$10,443,686)	(\$10,731,576)	(\$30,609,052)	(\$33,621,388)	(\$12,521,012)		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	(\$9,693,097)	(\$10,443,686)	(\$10,731,576)	(\$30,609,051)	(\$33,621,388)	(\$12,521,012)		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
2014-2015 Mid-Year Report
Unrestricted General Fund (Fund 1) - District Office

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 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	17,750	27,287	32,689	0	1,687	11,192	663%	3
4 Total Revenue	\$17,750	\$27,287	\$32,689	\$0	\$1,687	\$11,192	663%	4
Expenses								
5 Certificated Salaries	\$272,436	\$297,320	\$309,509	\$585,860	\$585,860	\$304,593	52%	5
6 Classified Salaries	5,256,955	5,490,639	6,170,640	13,608,410	13,577,505	6,497,436	48%	6
7 Employee Benefits	2,091,899	2,516,744	2,410,492	6,541,737	6,541,737	2,896,069	44%	7
8 Materials & Supplies	554,879	417,678	565,512	848,980	887,768	616,705	69%	8
9 Operating Expenses	802,030	866,279	807,261	1,885,664	1,885,429	897,483	48%	9
10 Capital Outlay	23,573	27,501	15,147	22,400	20,440	3,848	19%	10
11 Total Expenses	\$9,001,773	\$9,616,161	\$10,278,561	\$23,493,051	\$23,498,739	\$11,216,136	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	(\$8,984,023)	(\$9,588,874)	(\$10,245,872)	(\$23,493,051)	(\$23,497,051)	(\$11,204,945)		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	(\$8,984,023)	(\$9,588,874)	(\$10,245,872)	(\$23,493,051)	(\$23,497,051)	(\$11,204,945)		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
2014-2015 Mid-Year Report
Unrestricted General Fund (Fund 1) - Central Services*

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	18,751,946	1,397,166	3,855,962	6,145,053	6,145,053	1,757,004	29%	2
3 Local Revenue	(453,303)	53,611,679	56,512,998	114,686,998	114,687,978	61,707,972	54%	3
4 Total Revenue	\$18,298,643	\$55,008,845	\$60,368,960	\$120,832,051	\$120,833,031	\$63,464,976	53%	4
Expenses								
5 Certificated Salaries	\$32,295	\$82,409	\$7,908	\$4,388,051	\$497,098	\$104,630	21%	5
6 Classified Salaries	374,153	387,593	549,545	1,306,967	968,964	404,606	42%	6
7 Employee Benefits	4,403,836	5,348,206	3,503,983	8,699,736	8,102,565	4,381,879	54%	7
8 Materials & Supplies	10,750	33,118	73,500	3,878,251	3,178,005	58,339	2%	8
9 Operating Expenses	3,457,829	3,575,339	4,324,116	11,752,454	11,883,462	4,264,338	36%	9
10 Capital Outlay	0	0	51,468	17,623	(4,983)	6,662	-134%	10
11 Total Expenses	\$8,278,864	\$9,426,665	\$8,510,520	\$30,043,082	\$24,625,110	\$9,220,454	37%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$25,000	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(181,033)	0	(1,054,467)	(2,145,944)	(3,920,831)	(715,003)	18%	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	(\$181,033)	\$0	(\$1,029,467)	(\$2,145,944)	(\$3,920,831)	(\$715,003)	18%	17
Fund Balance								
18 Net Change in Fund Balance	\$9,838,746	\$45,582,180	\$50,828,973	\$88,643,025	\$92,287,090	\$53,529,519		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	\$9,838,746	\$45,582,180	\$50,828,973	\$88,643,025	\$92,287,090	\$53,529,519		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
2014-2015 Mid-Year Report
Unrestricted General Fund (Fund 1) - Total District

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	18,751,946	1,397,166	3,855,962	6,145,053	6,145,053	1,757,004	29%	2
3 Local Revenue	10,234,530	66,080,511	69,161,210	128,528,317	128,697,500	75,925,301	59%	3
4 Total Revenue	\$28,986,476	\$67,477,677	\$73,017,172	\$134,673,370	\$134,842,553	\$77,682,305	58%	4
Expenses								
5 Certificated Salaries	\$22,449,549	\$22,958,947	\$23,333,500	\$54,141,888	\$51,840,396	\$27,186,139	52%	5
6 Classified Salaries	11,958,437	12,861,686	14,372,165	32,363,137	32,194,651	15,388,073	48%	6
7 Employee Benefits	13,821,357	16,518,738	13,276,246	34,890,922	34,591,152	16,372,876	47%	7
8 Materials & Supplies	973,429	1,091,667	1,309,815	7,405,704	6,807,643	1,339,158	20%	8
9 Operating Expenses	5,350,099	5,624,755	6,284,258	13,992,417	17,567,689	6,285,460	36%	9
10 Capital Outlay	31,244	37,293	116,267	100,730	122,601	65,725	54%	10
11 Total Expenses	\$54,584,116	\$59,093,086	\$58,692,252	\$142,894,801	\$143,124,131	\$66,637,433	47%	11

Transfers & Other								
12 Transfers In	\$0	\$0	\$578,330	\$40,000	\$1,505,417	\$1,200,000	80%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(181,033)	0	(1,054,467)	(2,515,561)	(3,920,831)	(715,003)	18%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(3,888)	0	0	0	0%	16
17 Total Transfers/Other	(\$181,033)	\$0	(\$480,025)	(\$2,475,561)	(\$2,415,414)	\$484,997	-20%	17
Fund Balance								
18 Net Change in Fund Balance	(25,778,673)	\$8,384,591	\$13,844,895	(\$10,696,992)	(\$10,696,992)	\$11,529,869		18
19 Beginning Balance, July 1	20,625,630	19,601,578	19,703,765	20,124,128	20,124,128	20,124,128		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$5,153,043)	\$27,986,169	\$33,548,660	\$9,427,136	\$9,427,136	\$31,653,997		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
2014-2015 Mid-Year Report
Unrestricted General Fund (Fund 11002) - Cañada College
Proposition 30 (EPA)



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 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	342,368	342,368	171,184	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$342,368	\$342,368	\$171,184	50%	4
Expenses								
5 Certificated Salaries	\$0	0	188,900	\$260,668	\$260,668	123,660	47%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	38,127	81,700	81,700	39,571	48%	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	\$227,027	\$342,368	\$342,368	\$163,231	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	\$0	\$0	(\$227,027)	\$0	\$0	\$7,953		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	(\$227,027)	\$0	\$0	\$7,953		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
2014-2015 Mid-Year Report
Unrestricted General Fund (Fund 11002) - College of San Mateo
Proposition 30 (EPA)



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 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	577,214	577,214	288,607	50%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$577,214	\$577,214	\$288,607	50%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$159,209	\$437,235	\$437,235	\$210,316	48%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	44,723	139,979	\$139,979	67,301	48%	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	\$203,932	\$577,214	\$577,214	\$277,618	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	\$0	\$0	(\$203,932)	\$0	\$0	\$10,989		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	(\$203,932)	\$0	\$0	\$10,989		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
2014-2015 Mid-Year Report
Unrestricted General Fund (Fund 11002) - Skyline College
Proposition 30 (EPA)



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 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	603,844	603,844	301,922	50%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$603,844	\$603,844	\$301,922	50%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$326,883	\$455,421	\$455,421	\$246,692	54%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	91,666	148,423	148,423	78,941	53%	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	\$418,549	\$603,844	\$603,844	\$325,633	54%	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	(\$418,549)	\$0	\$0	(\$23,711)		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	(\$418,549)	\$0	\$0	(\$23,711)		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
2014-2015 Mid-Year Report
Unrestricted General Fund (Fund 11002) - District Office/Central Services
Proposition 30 (EPA)

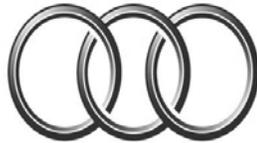
	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	2,932,223	437,611	437,611	218,805	50%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$2,932,223	\$437,611	\$437,611	\$218,805	50%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$12,397	\$12,397	\$0	0%	5
6 Classified Salaries	0	0	48,285	248,018	248,018	123,346	50%	6
7 Employee Benefits	0	0	0	125,258	125,258	61,640	49%	7
8 Materials & Supplies	0	0	17,491	51,938	51,938	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	\$65,776	\$437,611	\$437,611	\$184,986	42%	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	\$2,866,447	\$0	\$0	\$33,819		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	\$2,866,447	\$0	\$0	\$33,819		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
2014-2015 Mid-Year Report
Unrestricted General Fund (Fund 11002) - Total District
Proposition 30 (EPA)

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	2,932,223	1,961,037	1,961,037	980,518	50%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$2,932,223	\$1,961,037	\$1,961,037	\$980,518	50%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$674,992	\$1,165,721	\$1,165,721	\$580,668	50%	5
6 Classified Salaries	0	0	48,285	248,018	248,018	123,346	50%	6
7 Employee Benefits	0	0	174,516	495,360	495,360	247,454	50%	7
8 Materials & Supplies	0	0	17,491	51,938	51,938	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	\$915,284	\$1,961,037	\$1,961,037	\$951,468	49%	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	\$2,016,939	\$0	\$0	\$29,050		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	\$0	\$2,016,939	\$0	\$0	\$29,050		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
2014-2015 Mid-Year Budget
Internal Service - Self-Insurance Fund (Fund 2) - Total District



	1st Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 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	\$8,534	\$0	\$0	\$7,944	24%	5
6 Classified Salaries	45,534	70,802	62,879	33,032	33,032	25,218	76%	6
7 Employee Benefits	19,280	33,262	29,718	14,514	14,514	13,821	95%	7
8 Materials & Supplies	0	0	0	5,000	5,000	0	0%	8
9 Operating Expenses	528,811	418,597	474,924	2,164,316	705,000	442,599	63%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$593,626	\$522,661	\$576,055	\$2,216,862	\$757,546	\$489,582	65%	11
Transfers & Other								
12 Transfers In	0	0	0	0	0	0	0%	12
13 Other Sources	888,540	468,719	485,714	1,964,316	\$505,000	\$511,443	101%	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	\$888,540	\$468,719	\$485,714	\$1,964,316	\$505,000	\$511,443	101%	17
Fund Balance								
18 Net Change in Fund Balance	\$294,914	(\$53,942)	(\$90,341)	(\$252,546)	(\$252,546)	\$21,861		18
19 Beginning Balance, July 1	8,629,439	8,772,642	9,018,291	6,772,977	6,772,977	6,772,977		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$8,924,353	\$8,718,700	\$8,927,950	\$6,520,431	\$6,520,431	\$6,794,838		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Debt Service Fund (Fund 25)

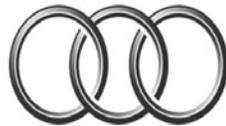
The Debt Services Fund is used to account for the accumulation of resources for, and the payment of general long-term debt.

*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
2014-2015 Mid-Year Budget
Internal Service - Debt Service Fund (Fund 25) - Total District



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$120	\$120	\$0	0%	1
2 State Revenue	54,469	26,560	26,280	175,900	175,900	25,476	0%	2
3 Local Revenue	14,803,924	15,123,322	16,416,047	31,360,850	31,360,850	16,881,082	54%	3
4 Total Revenue	\$14,858,393	\$15,149,882	\$16,442,327	\$31,536,870	\$31,536,870	\$16,906,558	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	(20,452,800)	(20,295,887)	(23,513,832)	(30,933,220)	(30,933,220)	(25,378,139)	82%	16
17 Total Transfers/Other	(\$20,452,800)	(\$20,295,887)	(\$23,513,832)	(\$30,933,220)	(\$30,933,220)	(\$25,378,139)	82%	17
Fund Balance								
18 Net Change in Fund Balance	(\$5,594,407)	(\$5,146,005)	(\$7,071,505)	\$603,650	\$603,650	(\$8,471,581)		18
19 Beginning Balance, July 1	22,040,501	23,632,459	26,472,082	28,911,153	28,911,153	28,911,153		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$16,446,094	\$18,486,454	\$19,400,577	\$29,514,803	\$29,514,803	\$20,439,572		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

2014-15 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS

July 1, 2014 - December 31, 2014

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30038	Child Dev Consortium Yosemite CCD	Federal		10,000	12,500		22,500
30103	Stanford Transportation Group SITN	Federal			17,500		17,500
30114	Small Bus Dev Ctr - HSUSPF	Federal	(21,219)				(21,219)
30117	NSF ASPIRES	Federal		607,678			607,678
30118	NSF CLDECAW	Federal		49,999			49,999
30119	Jacobs Technology-Student Interns	Federal		45,778			45,778
30120	NSF CALSTEP	Federal		453,548			453,548
30121	HSI-ESO	Federal		518,924			518,924
30122	IMLS-Sparks! Ignition Grant	Federal		24,983			24,983
30123	NASA - MUREP Scholarship	Federal		2,484			2,484
31002	DSP&S	State	211,151	53,662	124,123		388,936
31003	EOP&S	State	24,677	20,619	21,716		67,012
31004	Care/EOP	State	1,098	1,508	1,518		4,124
31009	Student Success and Support Program	State	527,677	387,334	602,296		1,517,307
31031	CalWORKs	State	4,104	(1,459)	(6,152)		(3,507)
31033	TANF	Federal	5,721	6,203	7,821		19,745
31137	El Cam-Sec Nav-Retail	State			96,160		96,160
31142	Student Equity Program	State	287,899	205,642	329,027		822,568
32004	Public Bdcst CSG FM	Local	1,642				1,642
32081	SMCGS Grant - Canada Coll Library	Local		2,000			2,000
32083	United Way of the Bay Area	Local			105,000		105,000
32097	VITA - United Way of the BA	Local	12,000				12,000
32101	SVCF-EWAP	Local		80,024			80,024
32105	SMC-ACA Outreach	Local	31,500		15,750		47,250
32106	UWBA-SparkPoint	Local		10,000			10,000
35001	Miscellaneous Donations	Local	6,354	1,466	3,218		11,038
35014	Expand Your Horizons	Local			500		500
35029	Career Development	Local	4,312				4,312
35041	Ctr for Int'l Trade Match	Local			36		36
35045	Financial Aid Admin Cost Allowance - Pell	Local	900	590	1,085		2,575
35046	Peninsula Library System	Local				5,000	5,000
36020	SMC Hospitality Incumbent Worker Training	Federal			32,000		32,000
38185	BECALOS - Skyline	Local			652,500		652,500
39001	Parking	Local				40,000	40,000
39030	Health Services	Local	17,112				17,112
Total 2014-2015 Fund 3 Budget Revenue Adjustments			1,114,928	2,480,983	2,016,598	45,000	5,657,509



San Mateo County Community College District
2014-2015 Mid-Year Report
Restricted General Fund (Fund 3) - Cañada College

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$945,299	\$1,182,749	\$1,348,568	\$4,381,778	\$6,101,375	\$1,451,062	24%	1
2 State Revenue	704,015	774,653	760,224	2,413,685	3,080,991	1,051,152	34%	2
3 Local Revenue	544,639	515,546	475,845	987,978	1,078,058	589,032	55%	3
4 Total Revenue	\$2,193,953	\$2,472,947	\$2,584,637	\$7,783,441	\$10,260,424	\$3,091,246	30%	4
Expenses								
5 Certificated Salaries	\$507,717	\$571,126	\$565,127	\$1,415,709	\$1,619,727	\$740,729	46%	5
6 Classified Salaries	629,292	776,060	936,329	2,419,959	2,920,254	1,055,589	36%	6
7 Employee Benefits	278,700	373,391	376,447	1,363,415	1,559,401	490,515	31%	7
8 Materials & Supplies	156,641	122,742	99,411	833,718	823,927	128,611	16%	8
9 Operating Expenses	289,029	303,570	348,395	1,235,457	2,278,360	380,157	17%	9
10 Capital Outlay	8,677	13,434	43,577	21,554	37,359	42,869	115%	10
11 Total Expenses	\$1,870,056	\$2,160,322	\$2,369,286	\$7,289,812	\$9,239,028	\$2,838,470	31%	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	(161,250)	(107,752)	(112,110)	(135,000)	(185,897)	(136,341)	73%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(134,090)	(102,312)	(56,903)	(252,910)	(735,104)	(83,679)	11%	16
17 Total Transfers/Other	(\$295,340)	(\$210,064)	(\$169,013)	(\$387,910)	(\$921,001)	(\$220,020)	24%	17
Fund Balance								
18 Net Change in Fund Balance	\$28,557	\$102,561	\$46,338	\$105,719	\$100,395	\$32,756		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	\$28,557	\$102,561	\$46,338	\$105,719	\$100,395	\$32,756		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
2014-2015 Mid-Year Report
Restricted General Fund (Fund 3) - College of San Mateo

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$144,868	\$180,712	\$170,131	\$410,825	\$395,327	\$178,686	45%	1
2 State Revenue	1,107,519	871,553	983,025	3,310,561	4,367,167	1,196,147	27%	2
3 Local Revenue	1,711,938	1,102,188	1,280,991	3,202,424	3,259,132	1,762,074	54%	3
4 Total Revenue	\$2,964,324	\$2,154,452	\$2,434,147	\$6,923,811	\$8,021,626	\$3,136,907	39%	4
Expenses								
5 Certificated Salaries	\$443,315	\$413,237	\$531,375	\$1,070,041	\$1,090,628	\$528,964	49%	5
6 Classified Salaries	1,415,546	1,303,848	1,310,932	2,722,803	2,826,395	1,354,352	48%	6
7 Employee Benefits	560,483	576,767	477,613	1,199,793	1,230,091	573,089	47%	7
8 Materials & Supplies	305,583	155,748	146,738	1,047,401	822,656	198,696	24%	8
9 Operating Expenses	544,183	491,929	503,553	1,628,040	2,706,753	787,525	29%	9
10 Capital Outlay	79,209	24,157	78,770	48,203	128,253	17,819	14%	10
11 Total Expenses	\$3,348,318	\$2,965,686	\$3,048,982	\$7,716,281	\$8,804,776	\$3,460,444	39%	11
Transfers & Other								
12 Transfers In	\$62,500	\$0	\$675,900	\$900,000	\$915,712	\$690,712	75%	12
13 Other Sources	0	0	0	0	1,400	1,400	100%	13
14 Transfers out	0	0	67,500	135,000	119,288	69,731	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(53,208)	(48,960)	(58,939)	(145,000)	(155,721)	(52,165)	33%	16
17 Total Transfers/Other	\$9,292	(\$48,960)	\$684,461	\$890,000	\$880,679	\$709,679	81%	17
Fund Balance								
18 Net Change in Fund Balance	(\$374,702)	(\$860,194)	\$69,626	\$97,529	\$97,529	\$386,142		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$374,702)	(\$860,194)	\$69,626	\$97,529	\$97,529	\$386,142		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
2014-2015 Mid-Year Report
Restricted General Fund (Fund 3) - Skyline College



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$848,622	\$899,473	\$683,219	\$1,444,305	\$1,514,126	\$698,063	46%	1
2 State Revenue	1,491,273	1,301,524	1,270,031	4,999,690	6,163,054	1,478,178	24%	2
3 Local Revenue	591,032	764,735	710,299	983,361	1,765,450	1,394,887	79%	3
4 Total Revenue	\$2,930,927	\$2,965,732	\$2,663,548	\$7,427,356	\$9,442,630	\$3,571,128	38%	4
Expenses								
5 Certificated Salaries	\$1,005,117	\$1,040,286	\$886,373	\$2,042,834	\$2,287,381	\$1,088,125	48%	5
6 Classified Salaries	774,005	816,583	833,330	1,532,261	1,739,039	761,646	44%	6
7 Employee Benefits	400,609	476,426	387,473	963,497	1,028,828	454,194	44%	7
8 Materials & Supplies	91,188	71,891	112,200	994,503	1,115,753	232,040	21%	8
9 Operating Expenses	421,745	283,216	216,775	1,528,786	2,852,948	835,148	29%	9
10 Capital Outlay	195	103	4,403	3,583	24,335	10,736	44%	10
11 Total Expenses	\$2,692,858	\$2,688,505	\$2,440,554	\$7,065,463	\$9,048,282	\$3,381,889	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	(16,892)	(51,102)	(55,154)	0	(49,104)	(49,104)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(100,730)	(71,788)	(52,856)	(325,347)	(308,698)	(59,753)	19%	16
17 Total Transfers/Other	(\$117,622)	(\$122,890)	(\$108,010)	(\$325,347)	(\$357,801)	(\$108,857)	30%	17
Fund Balance								
18 Net Change in Fund Balance	\$120,448	\$154,337	\$114,984	\$36,546	\$36,546	\$80,383		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$120,448	\$154,337	\$114,984	\$36,546	\$36,546	\$80,383		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
2014-2015 Mid-Year Report
Restricted General Fund (Fund 3) - District Office**

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	177,941	178,250	32,717	81,326	81,326	92,351	114%	2
3 Local Revenue	1,439,501	1,248,467	1,181,858	2,341,767	2,346,767	1,215,897	52%	3
4 Total Revenue	\$1,617,442	\$1,426,717	\$1,214,575	\$2,423,093	\$2,428,093	\$1,308,248	54%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	1,053,069	1,031,793	925,596	2,126,454	2,126,454	994,426	47%	6
7 Employee Benefits	390,088	419,021	324,359	822,015	822,015	386,815	47%	7
8 Materials & Supplies	189,524	56,247	46,068	843,060	872,010	77,216	9%	8
9 Operating Expenses	(39,984)	34,557	127,650	932,967	944,467	102,776	11%	9
10 Capital Outlay	0	13,540	0	(6,818)	(2,268)	0	0%	10
11 Total Expenses	\$1,592,697	\$1,555,157	\$1,423,674	\$4,717,677	\$4,762,677	\$1,561,233	33%	11
Transfers & Other								
12 Transfers In	0	0	379,467	\$1,205,944	\$1,245,944	40,000	0%	12
13 Other Sources	\$0	\$0	\$0	0	0	\$0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$379,467	\$1,205,944	\$1,245,944	\$40,000	3%	17
Fund Balance								
18 Net Change in Fund Balance	\$24,745	(\$128,441)	\$170,368	(\$1,088,642)	(\$1,088,640)	(\$212,985)		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	\$24,745	(\$128,441)	\$170,368	(\$1,088,642)	(\$1,088,640)	(\$212,985)		21

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

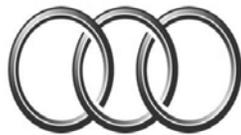
San Mateo County Community College District
2014-2015 Mid-Year Report
Restricted General Fund (Fund 3) - Total District



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,938,789	\$2,262,933	\$2,201,917	\$6,236,909	\$8,010,828	\$2,327,811	29%	1
2 State Revenue	3,480,749	3,125,980	3,045,998	10,805,262	13,697,862	3,817,827	28%	2
3 Local Revenue	4,287,109	3,630,935	3,648,992	7,515,530	8,449,406	4,961,892	59%	3
4 Total Revenue	\$9,706,647	\$9,019,848	\$8,896,908	\$24,557,700	\$30,158,096	\$11,107,529	37%	4
Expenses								
5 Certificated Salaries	\$1,956,149	\$2,024,649	\$1,982,876	\$4,528,583	\$4,997,735	\$2,357,818	47%	5
6 Classified Salaries	3,871,912	3,928,283	4,006,187	8,801,477	9,612,143	4,166,013	43%	6
7 Employee Benefits	1,629,880	1,845,605	1,565,893	4,348,720	4,640,335	1,904,612	41%	7
8 Materials & Supplies	742,935	406,628	404,417	3,718,681	3,634,345	636,563	18%	8
9 Operating Expenses	1,214,973	1,113,271	1,196,373	5,325,251	8,782,528	2,105,606	24%	9
10 Capital Outlay	88,081	51,234	126,750	66,521	187,679	71,423	38%	10
11 Total Expenses	\$9,503,929	\$9,369,670	\$9,282,497	\$26,789,233	\$31,854,763	\$11,242,035	35%	11
Transfers & Other								
12 Transfers In	\$62,500	\$0	\$1,055,367	\$2,105,944	\$2,161,656	\$730,712	34%	12
13 Other Sources	0	0	0	0	1,400	1,400	100%	13
14 Transfers out	(178,142)	(158,854)	(99,764)	0	(115,713)	(115,713)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(288,028)	(223,060)	(168,698)	(723,257)	(1,199,522)	(195,598)	16%	16
17 Total Transfers/Other	(\$403,669)	(\$381,914)	\$786,905	\$1,382,687	\$847,821	\$420,802	50%	17
Fund Balance								
18 Net Change in Fund Balance	(\$200,952)	(\$731,736)	\$401,316	(\$848,846)	(\$848,846)	\$286,296		18
19 Beginning Balance, July 1	6,801,874	13,495,708	13,899,288	14,936,402	14,936,402	14,936,402		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$6,600,922	\$12,763,972	\$14,300,604	\$14,087,556	\$14,087,556	\$15,222,698		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.*

**2014-2015 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2014**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2014-15 BUDGET	EXPENDITURE		AVAILABLE BALANCE *
					YTD	ENCUMBRANCE	
CAÑADA	CAN Parking Lot LED Project	41320	52,695	52,695	51,694	1,001	0
CAÑADA	CAN Walkway Lighting	41322	100,000	100,000	0	0	100,000
CAÑADA	CAN Carpet Replacement	43337	22,500	22,500	22,500	0	0
CAÑADA	CAN Theater Lighting Replacement	43338	50,000	50,000	638	1,827	47,535
CAÑADA	CAN SMSR Projects	43339	0	725,000	0	0	725,000
CAÑADA	CAN Instructional Equipment	43383	792,632	1,192,632	653	882	1,191,097
CAÑADA	Science Lab Upgrade	44329	14,223	14,223	0	0	14,223
CAÑADA	Arts Project	44343	7,459	7,459	0	0	7,459
CAÑADA	CAN Solar Photovoltaic System	44345	2,365,896	2,365,896	1,267,755	711,406	386,735
CAÑADA	CAN Parking Lot LED Project	44346	260,655	260,655	39,817	220,838	0
CAÑADA	CAN Small Projects	47323	204,483	204,483	23,504	16,323	164,656
CAÑADA	CAN Emergency Building Repairs	47324	102,614	102,614	64,091	21,255	17,268
CAÑADA	CAN Instructional Equipment	47330	185,756	585,756	221,176	55,414	309,166
CAÑADA	CAN Light Pole Banners and Signs	47335	78,999	78,999	810	15,697	62,492
CAÑADA	CAN Water Instrusion Repairs	47339	11,394	11,394	1,252	10,952	(810)
CAÑADA	CAN Bldg 3 Theater Carpet Replacement	47341	75,000	75,000	48,075	0	26,925
CAÑADA	CAN Solar PV System	47342	281,536	281,536	281,536	0	0
CAÑADA	CAN Bldg 3 Theater Lobby Facelift	47343	129,260	229,260	179,227	19,616	30,417
CAÑADA	CAN Parking Lot LED Project	47344	0	425,000	788	416,179	8,034
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	517,491	517,491	0	0	517,491
CSM	CSM Parking Lot LED Project	41420	33,968	33,968	32,223	1,745	0
CSM	CSM Exterior Walkway Lighting	41421	216,388	216,388	0	0	216,388
CSM	CSM Dental Hygiene Program	42402	25,000	25,000	0	0	25,000
CSM	CSM Equipment Recycling	42404	84,977	84,977	0	0	84,977
CSM	CSM Instructional Equipment	43483	792,022	1,192,022	0	0	1,192,022
CSM	CSM Carpet Replacement	43484	49,049	49,049	0	49,049	0
CSM	CSM Lighting Replacement	43485	37,500	52,545	963	1,827	49,756
CSM	CSM SMSR Projects	43486	0	1,010,000	0	9,755	1,000,245
CSM	Ergonomic office furniture (completion)	44435	9,859	9,859	1,156	0	8,703
CSM	Haz. Mat. clean-up/disposal	44438	8,962	8,962	0	0	8,962
CSM	CSM Parking Lot LED Project	44456	373,593	373,593	61,761	271,203	40,629
CSM	CSM North Gateway	47408	2,223,865	3,573,865	644,740	1,269,263	1,659,862
CSM	CSM Small Projects	47423	208,395	328,395	57,680	51,161	219,555
CSM	CSM Emergency Building Repairs	47424	93,679	353,679	93,491	53,355	206,833
CSM	CSM Instructional Equipment	47432	533,353	933,353	99,361	23,679	810,313
CSM	CSM Edison Lot Project	47433	3,542,750	3,542,750	1,463	171,179	3,370,108
CSM	CSM Bldg 12 Roofing	47435	1,205	1,205	0	1,205	0
CSM	CSM Bldg 10 Ext Stair to Softball Plaza	47442	57,616	57,616	0	0	57,616
CSM	CSM East Perimeter Road	47444	40,634	40,634	19,146	0	21,489
CSM	CSM Bldg 19 HazMat Removal	47445	39,066	39,066	1,139	0	37,928
CSM	CSM Bldg 9 Library Carpet Replacement	47446	168,651	228,651	653	185,937	42,061
CSM	CSM Bldg 9 Exterior Light Fixture Repair	47448	62,719	62,719	0	0	62,719
CSM	CSM Bldg 6 Aquatic System Pool Upgrade	47449	599,190	599,190	0	0	599,190
CSM	CSM Bldg 4A Ceramics Upgrade	47450	55,712	55,712	40,206	5,630	9,876
CSM	CSM Bldg 5 Office Expansion	47451	100,000	100,000	69,432	5,203	25,365
CSM	CSM Bldg 36 Chemistry Ventilation	47452	145,000	145,000	4,300	47,084	93,616
CSM	CSM Parking Lot LED Project	47453	0	25,000	788	2,143	22,070
CSM	CSM B2 Chorale Room Upgrade	47454	0	150,000	2,041	32,999	114,960
CSM	CSM B30 Plaza Renovation	47455	0	160,000	0	0	160,000
CSM	CSM Landscape Refresh and Irrigation	47456	0	160,000	0	0	160,000
CSM	Bookstore Project	48400	136	136	0	0	136
DISTRICTWIDE	General Capital Projects	40000	20,947,453	19,747,453	0	0	19,747,453
DISTRICTWIDE	College Contingency	40001	10,867,136	10,867,136	0	0	10,867,136
DISTRICTWIDE	College Housing Project	40003	7,574,760	7,574,760	0	0	7,574,760
DISTRICTWIDE	Premium Rebate Reserve	40004	398,432	398,432	0	0	398,432
DISTRICTWIDE	Post Bond Admin Fee Reserve	40005	118,586	118,586	450	0	118,136
DISTRICTWIDE	College One Time Fd Reserve	40006	4,500,000	3,500,000	0	0	3,500,000
DISTRICTWIDE	Aux Services Use Fee	40007	85,344	85,344	0	0	85,344
DISTRICTWIDE	Miscellaneous	42002	96,000	96,000	97,018	0	(1,018)
DISTRICTWIDE	College Art	42003	4,041	4,041	0	0	4,041
DISTRICTWIDE	DO Parking Lot Retaining Wall	42005	447,900	447,900	0	0	447,900
DISTRICTWIDE	DW Athletic Fields Replacement	42103	3,295,341	3,295,341	1,498,481	269,942	1,526,918
DISTRICTWIDE	Redevelopment Program	43001	2,896,776	2,896,776	141,972	0	2,754,804
DISTRICTWIDE	Property Management Study	44001	55,190	55,190	15,888	7,812	31,490
DISTRICTWIDE	PE Vans Purchase	44003	494,244	494,244	16,471	23,927	453,847
DISTRICTWIDE	District Facilities Projects	44102	257,884	258,190	8,057	154,551	95,582
DISTRICTWIDE	District Funded FCI Contingency	44103	5,441,974	5,441,974	0	0	5,441,974
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	433,537	433,537	9,065	806	423,665
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0	0	3,225	0	(3,225)
DISTRICTWIDE	Bond Construction General	47000	13,153,301	7,413,260	0	0	7,413,260
DISTRICTWIDE	DW CIP2 Planning	47001	2,659,981	2,659,981	539,565	449,329	1,671,087
DISTRICTWIDE	DW Technology Upgrades	47002	496,262	496,262	80,504	11,478	404,281
DISTRICTWIDE	DW Contingency	47007	200,051	51	0	0	51
DISTRICTWIDE	DW Small Projects	47008	238,640	438,640	93,546	30,573	314,522
DISTRICTWIDE	DO Cooling Tower and Comp Replacement	47016	3,810	3,810	0	3,810	0
DISTRICTWIDE	DW Utility Consumption Measurement	47017	2,197,255	2,197,255	52,977	115,672	2,028,606

* NOTE: All negative balances will be cleared with January 2015 journals.

2014-2015 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2014

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2014-15 BUDGET	EXPENDITURE		AVAILABLE BALANCE *
					YTD	ENCUMBRANCE	
DISTRICTWIDE	DW Infrastructure Mapping	47018	3,330	3,330	0	3,330	0
DISTRICTWIDE	DW Computer Lab Replacement Project	47019	624,255	1,657,505	389,625	186,199	1,081,681
DISTRICTWIDE	DW Parking Lot and Roadways Repair	47021	0	127,727	58,329	41,107	28,290
DISTRICTWIDE	DW Banner/Emerg System Upgrades	47022	121,202	121,202	21,048	3,056	97,097
DISTRICTWIDE	DW Restroom Renovation	47023	297,878	522,878	227,085	259,806	35,987
DISTRICTWIDE	DW Onuma Integration	47024	35,145	116,754	35,145	0	81,610
DISTRICTWIDE	DW Theater House Lighting Retrofit	47025	400,000	247,455	20,844	11,064	215,547
DISTRICTWIDE	DO Infrastructure Upgrade	47026	141,634	141,634	1,245	5,760	134,628
DISTRICTWIDE	DW ESCO Multi Phase Project	47027	260,573	260,573	56,036	128,966	75,571
DISTRICTWIDE	DW ACAMS System Upgrade	47028	249,301	249,301	9,131	12,070	228,100
DISTRICTWIDE	DO Audio Video Upgrade	47029	0	215,000	64,977	113,498	36,524
DISTRICTWIDE	C.O.P. Projects	48001	100,434	100,434	1,813	390	98,232
SKYLINE	SKY Walkway Lighting	41225	216,387	216,387	0	0	216,387
SKYLINE	Pacific Heights Project	42202	16,892,044	16,692,044	0	0	16,692,044
SKYLINE	SKY Bldg 6 Servery	42206	32,762	32,762	0	4,893	27,869
SKYLINE	SKY Lighting Replacement	43243	15,042	0	0	0	0
SKYLINE	SKY SMSR Projects	43244	0	760,672	0	0	760,672
SKYLINE	SKY Instructional Equipment	43283	467,454	867,454	120,177	147,123	600,154
SKYLINE	Avon Damages Repair	44241	65,100	65,100	0	0	65,100
SKYLINE	SKY B12 FMC	47204	0	0	0	32,005	(32,005)
SKYLINE	SKY CIP2 Programming/Space Planning	47206	0	0	1,124	0	(1,124)
SKYLINE	SKY CIP2 Design Build Project	47209	0	0	515	0	(515)
SKYLINE	SKY Small Projects	47223	266,557	266,557	25,917	5,320	235,320
SKYLINE	SKY Emergency Building Repairs	47224	37,831	237,831	54,589	21,108	162,134
SKYLINE	SKY Instructional Equipment	47232	295,049	695,049	193,031	5,464	496,554
SKYLINE	SKY Bldgs 1, 3, 6-8 Wayfinding Signage	47240	25,526	25,526	0	12,894	12,632
TOTAL			112,167,285	113,463,266	7,171,907	5,735,757	100,555,602

* NOTE: All negative balances will be cleared with January 2015 journals.



San Mateo County Community College District
2014-2015 Mid-Year Report
Capital Projects Fund (Fund 4) - Cañada College

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	2014-15 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	55,402	2,399	274	6,000	6,000	825	14%	6
7 Employee Benefits	728	0	33	0	0	0	0%	7
8 Materials & Supplies	653,923	300,509	207,654	700,000	700,000	184,591	26%	8
9 Operating Expenses	548,933	208,727	346,445	1,800,000	1,000,000	26,700	3%	9
10 Capital Outlay	3,891,368	939,949	273,903	1,494,000	1,194,000	42,733	4%	10
11 Total Expenses	\$5,150,354	\$1,451,584	\$828,310	\$4,000,000	\$2,900,000	\$254,848	9%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$400,000	\$400,000	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$400,000	\$400,000	100%	17
Fund Balance								
18 Net Change in Fund Balance	(\$5,150,354)	(\$1,451,584)	(\$828,310)	(\$4,000,000)	(\$2,500,000)	\$145,152		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$5,150,354)	(\$1,451,584)	(\$828,310)	(\$4,000,000)	(\$2,500,000)	\$145,152		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
2014-2015 Mid-Year Report
Capital Projects Fund (Fund 4) - College of San Mateo

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	2014-15 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	48,950	6,438	11,909	15,000	15,000	2,614	17%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	1,093,144	165,119	102,860	200,000	200,000	74,230	37%	8
9 Operating Expenses	1,466,512	391,294	545,078	800,000	715,000	14,924	2%	9
10 Capital Outlay	3,317,613	867,853	2,829,321	1,485,000	1,370,000	40,750	3%	10
11 Total Expenses	\$5,926,220	\$1,430,705	\$3,489,169	\$2,500,000	\$2,300,000	\$132,517	6%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$400,000	\$400,000	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$400,000	\$400,000	100%	17
Fund Balance								
18 Net Change in Fund Balance	(\$5,926,220)	(\$1,430,705)	(\$3,489,169)	(\$2,500,000)	(\$1,900,000)	\$267,483		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$5,926,220)	(\$1,430,705)	(\$3,489,169)	(\$2,500,000)	(\$1,900,000)	\$267,483		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
2014-2015 Mid-Year Report
Capital Projects Fund (Fund 4) - Skyline College**

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	2014-15 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	10,402	14,362	3,930	6,000	6,000	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	284,240	193,627	154,697	400,000	400,000	232,490	58%	8
9 Operating Expenses	491,091	650,626	462,526	800,000	720,000	19,916	3%	9
10 Capital Outlay	1,393,869	555,052	105,995	1,294,000	524,000	92,801	18%	10
11 Total Expenses	\$2,179,602	\$1,413,666	\$727,150	\$2,500,000	\$1,650,000	\$345,208	21%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$400,000	\$400,000	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	(1,000,000)	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	\$400,000	(\$600,000)	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$2,179,602)	(\$1,413,666)	(\$727,150)	(\$2,500,000)	(\$1,250,000)	(\$945,208)		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	(\$2,179,602)	(\$1,413,666)	(\$727,150)	(\$2,500,000)	(\$1,250,000)	(\$945,208)		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
2014-2015 Mid-Year Report
Capital Projects Fund (Fund 4) - Districtwide Projects

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	2014-15 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$0	\$0	\$0	532,775	3,028,447	\$1,830,524	60%	2
3 Local Revenue	404,029	0	0	18,507,419	5,996,033	426,164	38%	3
4 Total Revenue	\$404,029	\$0	\$0	\$19,040,194	\$9,024,480	\$2,256,688	25%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	987,714	376,507	325,236	700,000	700,000	395,173	56%	6
7 Employee Benefits	326,596	145,033	98,012	280,000	280,000	124,615	45%	7
8 Materials & Supplies	146,795	134,555	552,497	800,000	800,000	680,305	85%	8
9 Operating Expenses	664,804	222,950	501,343	1,800,000	1,800,000	1,470,589	82%	9
10 Capital Outlay	488,530	418,948	2,124,816	3,200,000	3,200,000	3,768,652	118%	10
11 Total Expenses	\$2,614,439	\$1,297,993	\$3,601,904	\$6,780,000	\$6,780,000	\$6,439,333	95%	11
Transfers & Other								
12 Transfers In	\$230,000	\$0	\$0	\$11,185,351	\$7,285,000	\$3	0%	12
13 Other Sources	716	14,521	0	0	0	0	0%	13
14 Transfers out	0	0	0	(12,905,348)	(2,760,283)	(1,618,250)	59%	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	\$230,716	\$14,521	\$0	(\$1,719,997)	\$4,524,717	(\$1,618,247)	-36%	17
Fund Balance								
18 Net Change in Fund Balance	(\$1,979,694)	(\$1,283,472)	(\$3,601,904)	\$10,540,197	\$6,769,197	(\$5,800,892)		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	(\$1,979,694)	(\$1,283,472)	(\$3,601,904)	\$10,540,197	\$6,769,197	(\$5,800,892)		21

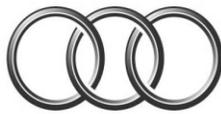
*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*



San Mateo County Community College District
2014-2015 Mid-Year Report
Capital Projects Fund (Fund 4) - Total District

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	2014-15 Actual To Date	%	To Date
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$0	\$0	\$0	\$532,775	\$3,028,447	\$1,830,524	60%	2
3 Local Revenue	\$404,029	\$0	\$0	\$18,507,419	\$5,996,033	\$426,164	7%	3
4 Total Revenue	\$404,029	\$0	\$0	\$19,040,194	\$9,024,480	\$2,256,688	25%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	\$1,102,467	\$399,707	\$341,350	\$727,000	\$727,000	\$398,612	55%	6
7 Employee Benefits	\$327,323	\$145,033	\$98,045	\$280,000	\$280,000	\$124,615	45%	7
8 Materials & Supplies	\$2,178,102	\$793,810	\$1,017,708	\$2,100,000	\$2,100,000	\$1,171,616	56%	8
9 Operating Expenses	\$3,171,339	\$1,473,596	\$1,855,392	\$5,200,000	\$4,235,000	\$1,532,129	36%	9
10 Capital Outlay	\$9,091,381	\$2,781,802	\$5,334,036	\$7,473,000	\$6,288,000	\$3,944,936	63%	10
11 Total Expenses	\$15,870,614	\$5,593,948	\$8,646,532	\$15,780,000	\$13,630,000	\$7,171,907	53%	11
Transfers & Other								
12 Transfers In	\$230,000	\$0	\$0	\$11,185,351	\$8,906,000	\$1,200,003	13%	12
13 Other Sources	\$716	\$14,521	\$0	\$0	\$0	\$0	0%	13
14 Transfers out	\$0	\$0	\$0	(\$12,905,348)	(\$2,760,283)	(\$2,618,250)	95%	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	\$230,716	\$14,521	\$0	(\$1,719,997)	\$6,145,717	(\$1,418,247)	23%	17
Fund Balance								
Net Change in Fund								
18 Balance	(\$15,235,869)	(\$5,579,427)	(\$8,646,532)	\$1,540,197	\$1,540,197	(\$6,333,465)		18
19 Beginning Balance, July 1	144,616,359	117,780,030	113,255,732	110,414,127	110,414,127	110,414,127		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$129,380,490	\$112,200,603	\$104,609,200	\$111,954,324	\$111,954,324	\$104,080,662		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
2014-15 Mid -Year Report
Enterprise Fund - Bookstore (Fund 5)

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 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	3,730,749	3,801,990	3,698,953	8,000,000	7,600,000	3,601,762	47%	3
4 Total Income	\$3,730,749	\$3,801,990	\$3,698,953	\$8,000,000	\$7,600,000	\$3,601,762	47%	4
Expenses								
5 Cost of Sales	\$2,217,869	\$2,243,409	\$2,148,638	\$4,680,000	\$4,400,000	\$1,914,657	44%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	836,134	865,944	839,399	1,725,000	1,725,000	933,147	54%	7
8 Employee Benefits	218,975	255,914	215,284	490,000	490,000	208,880	43%	8
9 Materials & Supplies	0	0	0	48,000	48,000	26,492	55%	9
10 Operating Expenses	457,844	389,712	381,071	750,000	725,000	332,854	46%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$3,730,822	\$3,754,979	\$3,584,392	\$7,693,000	\$7,388,000	\$3,416,030	46%	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	(\$73)	\$47,011	\$114,561	\$307,000	\$212,000	\$185,732		19
20 Beginning Balance, July 1	6,873,578	7,133,273	7,249,115	7,636,581	7,636,581	7,636,581		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$6,873,505	\$7,180,284	\$7,363,676	\$7,943,581	\$7,848,581	\$7,822,313		22



BOOKSTORES
Balance Sheet
December 31, 2014

	<u>Dec 31, 2014</u>	<u>Dec 31, 2013</u>
ASSETS		
Cash for Operations and Investments	\$4,913,024	\$5,125,211
Accounts Receivable	169,496	202,661
Inventory	3,410,198	3,162,944
Furniture, Fixtures & Equipment (Net)	9,210	24,249
TOTAL ASSETS	<u>\$8,501,928</u>	<u>\$8,515,065</u>
LIABILITIES AND CAPITAL		
Liabilities	\$679,615	\$1,151,389
Capital, July 1	\$7,636,581	\$7,249,115
Adjustment to Capital	185,732	114,561
Capital, December 31	<u>\$7,822,313</u>	<u>\$7,363,676</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$8,501,928</u>	<u>\$8,515,065</u>



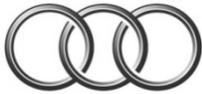
BOOKSTORES
Income Statement
For the Period Ending December 31, 2014

	<u>Year to Date Actual</u>	<u>2014-15 Budget</u>
INCOME		
Merchandise Sales	\$3,187,426	\$ 7,400,000
COST OF GOODS SOLD		
Merchandise Purchases	1,914,657	4,400,000
GROSS PROFIT	<u>\$1,272,768</u>	<u>\$ 3,000,000</u>
OPERATING EXPENSES		
Salaries & Benefits	\$1,109,301	\$ 2,145,000
Other Inventory Expenses	154,369	335,800
Equipment Maintenance & Rental	14,279	28,500
Travel, Conference	2,341	21,850
Dues & Membership	3,789	11,400
Insurance	3,600	14,250
Utilities	17,531	33,250
Contracted Services	22,780	66,500
Legal, Audit and Bad Debts	11,587	4,750
Other Expenses	89,385	184,000
TOTAL OPERATING EXPENSES	<u>\$1,428,962</u>	<u>\$2,845,300</u>
NET INCOME FROM OPERATIONS	(\$156,194)	\$ 154,700
OTHER INCOME		
Interest & Other Income	\$414,336	\$ 200,000
TOTAL OTHER INCOME	<u>\$414,336</u>	<u>\$ 200,000</u>
NET INCOME BEFORE OTHER EXPENSES	\$258,142	\$354,700
OTHER EXPENSES		
Administrative Salary and Benefits	\$32,726	\$ 70,000
Rent	33,780	67,700
Donations	5,905	5,000
TOTAL OTHER EXPENSES	<u>\$72,410</u>	<u>\$ 142,700</u>
Net Change in Fund Balance	\$185,732	\$ 212,000
Capital, July 1	7,636,581	
Capital, December 31	<u>\$7,822,313</u>	



San Mateo County Community College District
2014 - 15 Mid -Year Report
Enterprise Fund - Cafeteria (Fund 5)

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 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	107,869	123,035	148,436	335,000	335,000	145,208	43%	3
4 Total Revenue	\$107,869	\$123,035	\$148,436	\$335,000	\$335,000	\$145,208	43%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	34,387	19,048	23,403	36,000	36,000	23,856	66%	6
7 Employee Benefits	9,825	4,736	3,988	9,500	9,500	4,918	52%	7
8 Materials & Supplies	0	0	29,715	55,000	55,000	30,098	55%	8
9 Operating Expenses	46,131	62,517	31,708	85,000	85,000	29,914	35%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$90,343	\$86,301	\$88,814	\$185,500	\$185,500	\$88,786	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	\$17,526	\$36,734	\$59,622	\$149,500	\$149,500	\$56,422		18
19 Beginning Balance, July 1	334,645	337,374	353,375	456,337	456,337	456,337		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$352,171	\$374,108	\$412,997	\$605,837	\$605,837	\$512,759		21



SAN MATEO COUNTY
COMMUNITY
 COLLEGE DISTRICT

CAFETERIAS
Balance Sheet
December 31, 2014

ASSETS

	<u>Dec 31, 2014</u>	<u>Dec 31, 2013</u>
Cash for Operations and Investments	\$ 517,206	\$ 420,026
Accounts Receivable	14,510	14,186
Furniture, Fixtures & Equipment (Net)	<u>9,903</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 541,619</u>	<u>\$ 434,212</u>

LIABILITIES AND CAPITAL

Liabilities	\$ 28,860	\$ 21,215
Capital, July 1	\$ 456,337	\$ 353,375
Adjustment to Capital	<u>56,422</u>	<u>59,622</u>
Capital, December 31	<u>\$ 512,759</u>	<u>\$ 412,997</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$ 541,619</u>	<u>\$ 434,212</u>

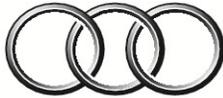
CAFETERIAS

Income Statement
For the Period Ending December 31, 2014

	<u>Year to Date Actual</u>	<u>2014-2015 Budget</u>
INCOME		
Vending Income	\$ 30,098	\$ 70,000
Food Service Income	72,663	180,000
Event Rental	39,596	72,000
Interest	<u>2,851</u>	<u>13,000</u>
TOTAL INCOME	\$ 145,208	\$ 335,000
EXPENSES		
Salaries	\$ 23,856	\$ 36,000
Benefits	4,918	9,500
Service Contracts & Repairs	22,828	55,000
College Support	30,098	85,000
Other	<u>7,086</u>	
TOTAL EXPENSES	<u>\$ 88,786</u>	<u>\$ 185,500</u>
NET INCOME FROM OPERATIONS	<u>\$ 56,422</u>	<u>\$ 149,500</u>
Capital, July 1	<u>\$ 456,337</u>	
Capital, December 31	<u>\$ 512,759</u>	

San Mateo County Community College District
2014-15 Mid -Year Report
Enterprise Fund - San Mateo Athletic Club & Aquatic Center (Fund 5)

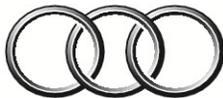
	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	% To Date	
Income								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	1,277,822	1,631,440	1,957,032	4,200,000	4,200,000	2,099,852	50%	3
4 Total Income	\$1,277,822	\$1,631,440	\$1,957,032	\$4,200,000	\$4,200,000	\$2,099,852	50%	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	637,135	734,968	69,640	170,000	170,000	85,955	51%	7
8 Employee Benefits	153,342	176,392	17,077	42,000	42,000	25,519	61%	8
9 Materials & Supplies	0	0	0	0	0	0	0%	9
10 Operating Expenses	261,070	286,363	1,348,020	3,167,805	3,167,805	1,460,387	46%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$1,051,547	\$1,197,723	\$1,434,737	\$3,379,805	\$3,379,805	\$1,571,861	47%	12
Transfers & Other								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	34,689	36,671	35,048	70,000	70,000	71,989	103%	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	(40,515)	(89,894)	(32,626)	(188,000)	(188,000)	(123,460)	66%	17
18 Total Transfers/Other	(\$5,826)	(\$53,223)	\$2,422	(\$118,000)	(\$118,000)	(\$51,471)	44%	18
Fund Balance								
19 Net Change in Fund Balance	\$220,450	\$380,494	\$524,717	\$702,195	\$702,195	\$476,520		19
20 Beginning Balance, July 1	(215,984)	171,400	816,784	1,344,968	1,344,968	1,344,968		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$4,466	\$551,894	\$1,341,501	\$2,047,163	\$2,047,163	\$1,821,488		22



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

San Mateo Athletic Club
Balance Sheet
December 31, 2014

	ASSETS	
	<u>Dec 31, 2014</u>	<u>Dec 31, 2013</u>
Cash for Operations and Investments	\$3,241,311	\$2,726,188
Accounts Receivable	87,896	141,658
ProShop Inventory	<u>7,205</u>	<u>7,730</u>
TOTAL ASSETS	<u>\$3,336,413</u>	<u>\$2,875,576</u>
	LIABILITIES AND CAPITAL	
Liabilities	\$1,514,925	\$1,534,075
Capital, July 1	\$1,344,968	\$816,784
Adjustment to Capital	<u>476,520</u>	<u>524,717</u>
Capital, December 31	<u>\$1,821,488</u>	<u>\$1,341,501</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$3,336,413</u>	<u>\$2,875,576</u>

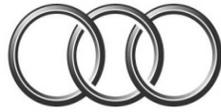


SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

San Mateo Athletic Club
Income Statement
For the Six Months Ending December 31, 2014

	<u>Year to Date</u> <u>Actual</u>	<u>2014-2015</u> <u>Budget</u>
INCOME		
Member dues and Registrations	\$1,516,536	\$3,000,000
Aquatics	349,379	750,000
Parking	40,118	90,000
Personal Training	150,608	300,000
Retail	13,446	20,000
Others	<u>29,765</u>	<u>40,000</u>
TOTAL INCOME	<u>\$2,099,852</u>	<u>\$4,200,000</u>
EXPENSES		
District Admin. Salary	\$85,955	\$170,000
District Admin. Benefits	25,519	42,000
Operating - Athletic Club	1,019,033	2,947,805
Operating - Aquatic Center	<u>441,353</u>	<u>220,000</u>
TOTAL EXPENSES	<u>\$1,571,860</u>	<u>\$3,379,805</u>
INCOME FROM OPERATIONS	<u>\$527,992</u>	<u>\$820,195</u>
District Support - Income	71,988	70,000
District Support - Expense	<u>(43,460)</u>	<u>(88,000)</u>
INCOME AFTER DISTRICT SUPPORT, BEFORE COLLEGE SUPPORT	<u>\$556,520</u>	<u>\$802,195</u>
College Support - Expense	<u>(\$80,000)</u>	<u>(\$100,000)</u>
NET INCOME AFTER DISTRICT AND COLLEGE SUPPORT	<u>\$476,520</u>	<u>\$702,195</u>
Capital, July 1	<u>\$1,344,968</u>	
Capital, December 31	<u>\$1,821,488</u>	

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Special Revenue Fund (Fund 6)

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

Special Revenue Funds encompass activities 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
2014-2015 Mid-Year Report
Child Development Fund (Fund 6) - College of San Mateo

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	% To Date		
Revenue									
1	Federal Revenue	\$61,336	(\$15,912)	\$31,895	\$38,500	\$38,500	\$24,248	63%	1
2	State Revenue	108,643	67,549	35,254	37,800	37,800	20,064	53%	2
3	Local Revenue	145,300	131,563	162,108	362,296	362,296	145,435	40%	3
4	Total Revenue	\$315,279	\$183,201	\$229,257	\$438,596	\$438,596	\$189,746	43%	4
Expenses									
5	Certificated Salaries	\$46,201	\$47,318	\$48,740	\$111,682	\$111,682	\$50,496	45%	5
6	Classified Salaries	131,450	133,881	139,528	284,251	284,251	140,123	49%	6
7	Employee Benefits	65,537	74,575	62,547	154,381	154,381	67,795	44%	7
8	Materials & Supplies	12,719	13,695	12,071	47,800	47,800	12,601	26%	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	\$255,908	\$269,469	\$262,886	\$598,879	\$598,879	\$271,015	45%	11
Transfers & Other									
12	Transfers In	\$65,537	\$59,917	\$39,645	\$160,283	\$160,283	\$81,269	51%	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	\$65,537	\$59,917	\$39,645	\$160,283	\$160,283	\$81,269	51%	17
Fund Balance									
18	Net Change in Fund Balance	\$124,909	(\$26,352)	\$6,015	\$0	\$0	\$0		18
19	Beginning Balance, July 1	152,117	26,352	0	0	0	0		19
20	Adjustments to Beginning Balance	0	0	0	0	0	0		20
21	Net Fund Balance, Dec. 31	\$277,026	\$0	\$6,015	\$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
2014-2015 Mid-Year Report
Child Development Fund (Fund 6) - Skyline College



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$35,859	\$61,013	\$55,140	\$109,000	\$109,000	\$65,146	60%	1
2 State Revenue	53,027	88,146	88,394	181,500	181,500	110,520	61%	2
3 Local Revenue	27,944	54,372	66,057	141,823	141,823	73,971	52%	3
4 Total Revenue	\$116,830	\$203,531	\$209,591	\$432,323	\$432,323	\$249,637	58%	4
Expenses								
5 Certificated Salaries	\$25,075	\$43,812	\$52,425	\$102,936	\$102,936	\$58,944	57%	5
6 Classified Salaries	129,606	179,605	200,743	338,418	338,418	204,828	61%	6
7 Employee Benefits	71,996	84,184	72,745	172,895	172,895	82,938	48%	7
8 Materials & Supplies	12,715	25,784	34,805	70,323	69,135	36,954	53%	8
9 Operating Expenses	150	698	983	2,150	3,338	2,955	89%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$239,541	\$334,083	\$361,701	\$686,722	\$686,722	\$386,618	56%	11
Transfers & Other								
12 Transfers In	\$71,996	\$131,375	\$152,110	\$254,399	\$254,399	\$136,981	54%	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	\$71,996	\$131,375	\$152,110	\$254,399	\$254,399	\$136,981	54%	17
Fund Balance								
18 Net Change in Fund Balance	(\$50,715)	\$823	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$50,715)	\$823	\$0	\$0	\$0	\$0		21

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

San Mateo County Community College District
2014-2015 Mid-Year Report
Child Development Fund (Fund 6) - Total District



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$97,195	\$45,101	\$87,035	\$147,500	\$147,500	\$89,394	61%	1
2 State Revenue	161,670	155,695	123,648	219,300	219,300	130,584	60%	2
3 Local Revenue	173,256	186,005	228,165	504,119	504,119	219,406	44%	3
4 Total Revenue	\$432,121	\$386,801	\$438,848	\$870,919	\$870,919	\$439,383	50%	4
Expenses								
5 Certificated Salaries	\$71,276	\$91,130	\$101,165	\$214,618	\$214,618	\$109,440	51%	5
6 Classified Salaries	261,056	313,487	340,271	622,669	622,669	344,951	55%	6
7 Employee Benefits	137,533	158,759	135,292	327,276	327,276	150,733	46%	7
8 Materials & Supplies	25,434	39,478	46,876	118,123	116,935	49,554	42%	8
9 Operating Expenses	150	698	983	2,915	4,103	2,955	72%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$495,449	\$603,552	\$624,587	\$1,285,601	\$1,285,601	\$657,633	51%	11
Transfers & Other								
12 Transfers In	\$136,273	\$191,291	\$191,754	\$414,682	\$414,682	\$218,250	53%	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	1,260	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$137,533	\$191,291	\$191,754	\$414,682	\$414,682	\$218,250	53%	17
Fund Balance								
18 Net Change in Fund Balance	\$74,205	(\$25,460)	\$6,015	\$0	\$0	\$0		18
19 Beginning Balance, July 1	188,778	26,352	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$262,983	\$892	\$6,015	\$0	\$0	\$0		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
2014-2015 Mid-Year Report
Special Parcel Tax (Fund 61) - Cañada College



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 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	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$1,182,567	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$783,214	\$783,292	\$1,348,309	\$1,037,146	\$1,031,648	\$530,859	51%	5
6 Classified Salaries	177,031	159,302	180,171	316,908	318,111	181,247	57%	6
7 Employee Benefits	116,813	131,749	146,237	204,205	207,348	104,523	50%	7
8 Materials & Supplies	2,550	2,452	1,792	8,980	8,998	868	10%	8
9 Operating Expenses	4,522	6,580	2,852	9,250	10,384	1,134	11%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$1,084,130	\$1,083,375	\$1,679,360	\$1,576,490	\$1,576,490	\$818,630	52%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$309,018	\$309,018	\$309,018	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	\$309,018	\$309,018	\$309,018	100%	17
Fund Balance								
18 Net Change in Fund Balance	(\$1,084,130)	(\$1,083,375)	(\$496,792)	(\$1,267,472)	(\$1,267,472)	(\$509,612)		18
19 Beginning Balance, July 1	0	596,406	943,459	1,267,472	1,267,472	1,267,472		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	(\$1,084,130)	(\$486,969)	\$446,667	(\$0)	\$0	\$757,860		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
2014-2015 Mid-Year Report
Special Parcel Tax (Fund 61) - College of San Mateo



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 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	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$1,182,567	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$818,633	\$1,252,059	\$1,268,595	\$421,936	\$421,734	\$330,231	78%	5
6 Classified Salaries	89,215	208,429	187,682	172,514	192,514	78,050	41%	6
7 Employee Benefits	128,846	191,723	155,299	44,763	47,465	32,961	69%	7
8 Materials & Supplies	8,222	9,065	4,369	10,764	9,842	(22)	0%	8
9 Operating Expenses	1,070	28,311	629	77,121	55,543	3,708	7%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$1,045,986	\$1,689,587	\$1,616,575	\$727,098	\$727,098	\$444,928	61%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$309,018	\$309,018	\$309,018	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	\$309,018	\$309,018	\$309,018	100%	17
Fund Balance								
Net Change in Fund								
18 Balance	(\$1,045,986)	(\$1,689,587)	(\$434,008)	(\$418,080)	(\$418,080)	(\$135,910)		18
19 Beginning Balance, July 1	0	401,854	657,692	418,080	418,080	418,080		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	(\$1,045,986)	(\$1,287,733)	\$223,684	\$0	\$0	\$282,170		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
2014-2015 Mid-Year Report
Special Parcel Tax (Fund 61) - Skyline College



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 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	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$1,182,567	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$577,389	\$952,023	\$1,173,008	\$33,478	\$33,478	\$20,290	61%	5
6 Classified Salaries	164,621	195,648	146,115	862,775	862,775	104,464	12%	6
7 Employee Benefits	118,848	167,191	154,109	185,134	185,134	33,647	18%	7
8 Materials & Supplies	1,309	42,058	26,506	0	13,100	10,668	81%	8
9 Operating Expenses	47,195	1,856	38,629	253,052	239,952	24,769	10%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$909,363	\$1,358,776	\$1,538,367	\$1,334,439	\$1,334,439	\$193,838	15%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$309,018	\$309,018	\$309,018	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	\$309,018	\$309,018	\$309,018	100%	17
Fund Balance								
Net Change in Fund								
18 Balance	(\$909,363)	(\$1,358,776)	(\$355,800)	(\$1,025,421)	(\$1,025,421)	\$115,180		18
19 Beginning Balance, July 1	0	497,160	580,795	1,025,421	1,025,421	1,025,421		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	(\$909,363)	(\$861,616)	\$224,995	(\$0)	(\$0)	\$1,140,600		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
2014-2015 Mid-Year Report
Special Parcel Tax (Fund 61) - Central Services

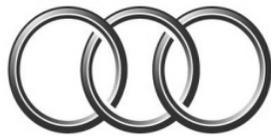
	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 Adjusted Budget	Actual to Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,548,215	0	50,000	0	0	0	0%	3
4 Total Revenue	\$3,548,215	\$0	\$50,000	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	6,685	6,945	6,350	155,188	155,188	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$6,685	\$6,945	\$6,350	\$155,188	\$155,188	\$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	(927,054)	(927,054)	(927,054)	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	(\$927,054)	(\$927,054)	(\$927,054)	0%	17
Fund Balance								
Net Change in Fund								
18 Balance	\$3,541,530	(\$6,945)	\$43,650	(\$1,082,242)	(\$1,082,242)	(\$927,054)		18
19 Beginning Balance, July 1	0	1,174,080	1,075,934	1,082,242	1,082,242	1,082,242		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$3,541,530	\$1,167,135	\$1,119,584	\$0	\$0	\$155,188		21

San Mateo County Community College District
2014-2015 Mid-Year Report
Special Parcel Tax (Fund 61) - Total District

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-2015 Adoption Budget	2014-2015 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	3,548,215	0	3,597,702	0	0	0	0%	3
4 Total Revenue	\$3,548,215	\$0	\$3,597,702	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$2,179,236	\$2,987,374	\$3,789,912	\$1,492,559	\$1,486,860	\$881,380	59%	5
6 Classified Salaries	430,867	563,379	513,968	1,352,197	1,373,400	363,760	26%	6
7 Employee Benefits	364,506	490,663	455,645	434,103	439,947	171,131	39%	7
8 Materials & Supplies	12,081	53,575	32,667	19,744	31,940	11,514	36%	8
9 Operating Expenses	59,472	43,692	48,460	422,057	388,513	29,612	8%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$3,046,163	\$4,138,683	\$4,840,651	\$3,720,660	\$3,720,660	\$1,457,396	39%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$927,054	\$927,054	\$927,054	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(927,054)	(927,054)	(927,054)	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	\$502,052	(\$4,138,683)	(\$1,242,949)	(\$3,720,660)	(\$3,720,660)	(\$1,457,396)		18
19 Beginning Balance, July 1	0	2,669,499	3,180,307	3,720,660	3,720,660	3,720,660		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$502,052	(\$1,469,184)	\$1,937,358	\$0	\$0	\$2,263,264		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
2014-2015 Mid-Year Report
Student Aid Fund (Fund 7) - Cañada College



	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$2,536,273	\$2,414,781	\$2,085,792	\$4,738,337	\$4,738,337	\$2,111,425	45%	1
2 State Revenue	52,403	55,580	109,321	239,000	239,000	127,271	53%	2
3 Local Revenue	63,145	56,511	184,565	220,000	220,000	188,548	86%	3
4 Total Revenue	\$2,651,821	\$2,526,872	\$2,379,677	\$5,197,337	\$5,197,337	\$2,427,244	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	\$98,750	\$107,752	\$44,610	\$0	\$50,897	\$50,897	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	(2,814,222)	(2,757,323)	(2,420,422)	(5,197,337)	(5,248,234)	(2,432,186)	46%	16
17 Total Transfers/Other	(\$2,715,472)	(\$2,649,571)	(\$2,375,812)	(\$5,197,337)	(\$5,197,337)	(\$2,381,289)	46%	17
Fund Balance								
18 Net Change in Fund Balance	(\$63,651)	(\$122,699)	\$3,866	\$0	\$0	\$45,955		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$63,651)	(\$122,699)	\$3,866	\$0	\$0	\$45,955		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
2014-2015 Mid-Year Report
Student Aid Fund (Fund 7) - College of San Mateo

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$2,824,033	\$2,944,238	\$2,807,816	\$6,391,829	\$6,391,829	\$2,764,642	43%	1
2 State Revenue	108,477	193,279	144,500	393,000	393,000	179,139	46%	2
3 Local Revenue	68,433	54,715	264,425	310,000	310,000	308,497	100%	3
4 Total Revenue	\$3,000,943	\$3,192,232	\$3,216,741	\$7,094,829	\$7,094,829	\$3,252,277	46%	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	(3,133,706)	(3,271,776)	(3,156,822)	(7,094,829)	(7,094,829)	(3,141,103)	44%	16
17 Total Transfers/Other	(\$3,133,706)	(\$3,271,776)	(\$3,156,822)	(\$7,094,829)	(\$7,094,829)	(\$3,141,103)	44%	17
Fund Balance								
18 Net Change in Fund Balance	(\$132,762)	(\$79,544)	\$59,919	\$0	\$0	\$111,174		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	(\$132,762)	(\$79,544)	\$59,919	\$0	\$0	\$111,174		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
2014-2015 Mid-Year Report
Student Aid Fund (Fund 7) - Skyline College

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	%	To Date
Revenue								
1 Federal Revenue	\$4,200,524	\$4,388,554	\$4,410,597	\$9,731,481	\$9,731,481	\$4,211,436	43%	1
2 State Revenue	126,169	65,256	167,643	402,500	402,500	203,788	51%	2
3 Local Revenue	129,028	86,606	206,239	190,000	190,000	199,840	105%	3
4 Total Revenue	\$4,455,721	\$4,540,416	\$4,784,479	\$10,323,981	\$10,323,981	\$4,615,064	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	\$1,704	\$51,102	\$55,154	\$0	\$49,104	\$49,104	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	(4,607,492)	(4,771,706)	(4,880,067)	(10,323,981)	(10,373,085)	(4,657,822)	45%	16
17 Total Transfers/Other	(\$4,605,788)	(\$4,720,604)	(\$4,824,913)	(\$10,323,981)	(\$10,323,981)	(\$4,608,719)	45%	17
Fund Balance								
18 Net Change in Fund Balance	(\$150,067)	(\$180,188)	(\$40,434)	\$0	\$0	\$6,345		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	(\$150,067)	(\$180,188)	(\$40,434)	\$0	\$0	\$6,345		21

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

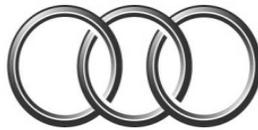


San Mateo County Community College District
2014-2015 Mid-Year Report
Student Aid Fund (Fund 7) - Total District

	2nd Quarter 2011-12 Actuals	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2014-15 Adoption Budget	2014-15 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$9,560,830	\$9,747,573	\$9,304,205	\$20,861,647	\$20,861,647	\$9,087,502	44%	1
2 State Revenue	287,049	314,115	421,464	1,034,500	1,034,500	510,198	49%	2
3 Local Revenue	260,606	197,831	655,228	720,000	720,000	696,885	97%	3
4 Total Revenue	\$10,108,485	\$10,259,519	\$10,380,897	\$22,616,147	\$22,616,147	\$10,294,585	46%	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	\$100,454	\$158,854	\$99,764	\$0	\$100,001	\$100,001	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	(10,555,419)	(10,800,805)	(10,457,311)	(22,616,147)	(22,716,148)	(10,231,111)	45%	16
17 Total Transfers/Other	(\$10,454,965)	(\$10,641,951)	(\$10,357,547)	(\$22,616,147)	(\$22,616,147)	(\$10,131,111)	45%	17
Fund Balance								
18 Net Change in Fund Balance	(\$346,480)	(\$382,432)	\$23,350	\$0	\$0	\$163,475		18
19 Beginning Balance, July 1	284,278	246,689	206,796	130,251	130,251	130,251		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$62,202)	(\$135,743)	\$230,146	\$130,251	\$130,251	\$293,726		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)

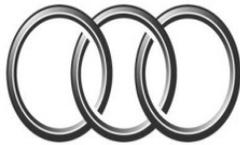
*Also an Expendable Trust, the **Reserve for Post-Retirement Benefits** was established to reflect the District liability that has already been incurred and continues to incur as employees earn the right to health benefits at retirement.*

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
2014-2015 Mid-Year Budget
Retirement Reserve (Fund 8) - Total District



	2nd Quarter 2011-2012 Actuals	2nd Quarter 2012-2013 Actuals	2nd Quarter 2013-2014 Actuals	2014-2015 Adoption Budget	2014-2015 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	14,648	122,551	128,910	241,000	241,000	99,986	41%	3
4 Total Revenue	\$14,648	\$122,551	\$128,910	\$241,000	\$241,000	\$99,986	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	5,000	5,000	5,000	2,500	50%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$5,000	\$5,000	\$5,000	\$2,500	50%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	604,943	633,746	1,656,641	1,650,000	3,650,000	1,777,765	49%	13
14 Transfers out	0	0	(1,000,000)	0	(2,000,000)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(5,000,000)	(6,000,000)	(5,000,000)	(12,000,000)	(12,000,000)	(6,000,000)	50%	16
17 Total Transfers/Other	(\$4,395,057)	(\$5,366,254)	(\$4,343,359)	(\$10,350,000)	(\$10,350,000)	(\$4,222,235)	41%	17
Fund Balance								
18 Net Change in Fund Balance	(\$4,380,409)	(\$5,243,703)	(\$4,219,449)	(\$10,114,000)	(\$10,114,000)	(\$4,124,749)		18
19 Beginning Balance, July 1	26,537,646	22,194,598	19,983,831	23,641,325	23,641,325	23,641,325		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$22,157,237	\$16,950,895	\$15,764,382	\$13,527,325	\$13,527,325	\$19,516,576		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Supplemental Information

Page 86 - **Historical FTES Analysis**

Page 89 - **2015-16 Integrated Budget Calendar**

Page 92 - **CCFS-311Q Report (12/31/14)**

Page 94 - **Cash Flow Summary (12/31/14)**

Page 95 - **Associated Student Body Reports**

Page 108 - **Expenditure Comparison by Major
Budget Activity**

Page 110 - **Expenditure Comparison of
Academic Salaries**

Page 112 - **Expenditure Comparison by Major
Account Code**

San Mateo County Community College District
FTES Analysis

	<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>Actual 2013-14</u>	<u>1st Period 2014-15</u>
<i>College of San Mateo</i>										
Resident										
Fall & Spring	7,311	7,423	7,686	8,022	8,062	7,002	6,706	6,431	5,943	5,761
Fall & Spring (N/C)								3	3	2
Summer (N/C)									1	1
Summer	<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>786</u>	<u>790</u>
Total, Resident	8,256	8,379	8,678	9,007	9,155	7,942	7,610	7,322	6,733	6,554
Total, Apprenticeship	146	156	164	115	94	87	80	83	88	63
Flex-time	12	10	11	16	15	2	2	3	5	5
Non-Resident										
Fall & Spring	234	226	217	198	200	214	204	255	343	441
Fall & Spring (N/C)									-	-
Summer (N/C)										
Summer	<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>23</u>	<u>31</u>
Total, Non-Resident	255	246	232	216	219	235	220	277	366	472
College of San Mateo Total	8,669	8,791	9,085	9,354	9,483	8,266	7,912	7,685	7,192	7,094
<i>Canada College</i>										
Resident										
Fall & Spring	3,707	3,770	3,938	4,218	4,512	4,203	4,055	3,804	3,592	3,354
Fall & Spring (N/C)	43	27	35	38	41	51	33	24	23	25
Summer (N/C)	4	4	5	1	6	10	11	11	8	9
Summer	<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>463</u>	<u>493</u>
Total, Resident	4,113	4,181	4,380	4,671	5,071	4,662	4,514	4,274	4,086	3,881
Flex-time	3	3	4	7	17	4	3	3	4	7
Non-Resident										
Fall & Spring	71	62	60	88	86	89	77	97	103	120
Fall & Spring (N/C)	1	1	1	1	1	1	1	1	1	2
Summer (N/C)	-	-	-	-	-	0	0	1	0	-
Summer	<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>	<u>17</u>
Total, Non-Resident	79	71	68	96	98	98	86	110	114	139
Canada College Total	4,195	4,255	4,452	4,774	5,186	4,764	4,603	4,387	4,204	4,027
<i>Skyline College</i>										
Resident										
Fall & Spring	5,912	5,840	6,345	6,893	7,404	7,093	7,080	6,801	6,626	6,044
Fall & Spring (N/C)	-	-	-	47	68	67	71	76	37	116
Summer (N/C)					5	4	2	4	4	7
Summer	<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>998</u>	<u>1,066</u>
Total, Resident	6,765	6,684	7,213	8,027	8,730	8,139	8,317	8,011	7,665	7,233
Total, Apprenticeship	4	3	3	2	5	2	1	2	2	3
Flex-time	9	3	5	6	17	2	2	2	1	4
Non-Resident										
Fall & Spring	97	101	97	88	85	99	109	132	170	168
Fall & Spring (N/C)				1	1	1	2	-	1	5
Summer (N/C)									0	0
Summer	<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>	<u>24</u>
Total, Non-Resident	109	111	109	105	100	110	129	153	189	197
Skyline College Total	6,887	6,801	7,330	8,140	8,852	8,253	8,449	8,168	7,857	7,437

San Mateo County Community College District
FTES Analysis

	<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>Actual 2013-14</u>	<u>1st Period 2014-15</u>
<i>District</i>										
Resident										
Fall & Spring	16,930	17,033	17,969	19,133	19,978	18,298	17,841	17,036	16,161	15,159
Fall & Spring (N/C)	43	27	35	85	109	118	104	100	63	143
Summer (N/C)	4	4	5	1	11	14	13	15	13	17
Summer	<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>2,247</u>	<u>2,349</u>
Total, Resident	19,134	19,244	20,271	21,705	22,956	20,744	20,441	19,604	18,484	17,668
Total, Apprenticeship	150	159	167	117	99	88	81	85	90	66
Flex-time	24	16	20	29	49	8	7	8	10	16
Non-Resident										
Fall & Spring	402	389	374	374	371	402	390	484	616	729
Fall & Spring (N/C)	1	1	1	2	2	2	3	1	2	7
Summer (N/C)	0	0	0	0	0	0	0	1	1	0
Summer	<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>51</u>	<u>72</u>
Total, Non-Resident	443	428	409	417	417	443	435	540	670	808
District Total	19,751	19,847	20,867	22,268	23,521	21,283	20,964	20,237	19,254	18,558

BOARD REPORT NO. 15-1-3CA

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

APPROVAL OF 2015-16 INTEGRATED DISTRICT BUDGET PLANNING CALENDAR

The budget development process for 2015-16 requires formulation of a budget calendar. Included in the 2015-16 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 2015-16 on September 9, 2015.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2015-16 Integrated District Budget Planning Calendar.

Integrated District Budget Planning Calendar, 2015-16

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September 2014	Colleges Finalize Spring 2015 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 15-16 Review external audit reports and audit findings	Discuss and refine new Resource allocation model	
October - November	College Budget and Planning committees <ul style="list-style-type: none"> • Develop college budget goals for 2015-2016 • Review District prelim resource allocation Faculty Obligation Number report due to the State 	Discuss and approve new Resource allocation model College/site presentations of allocation model	
October – December	College Budget and Planning committees <ul style="list-style-type: none"> • Submit hiring priorities • Committees submit tentative recommendation for 2015-16 that includes number of positions to be funded 	Review of Budget Calendar, discussion of budget strategies, new resource allocation, and budget development process	
January 9	Governor's 2015-16 Budget Proposal		
January – February	College Budget and Planning committees <ul style="list-style-type: none"> • Review 2014-15 expenditures 	Review/revise draft of Budget and Planning Calendar Review and reassess estimates of 2015-16 Governor's Budget proposal and discussion of District revenue and expenditure implications (inform DPGC at its next meeting)	Approval of 2015-16 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 District revenue and expenditure options	Board retreat – Review of preliminary District revenue assumptions and expenditure plans Board is updated on new resource allocation model discussions and presentations

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
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January/February	Ongoing State budget hearings Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Colleges Finalize Summer Session 2015 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans	District Participatory Governance Council approves new resource allocation. Board policy discussions/decision regarding budget adjustments
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 2014-15 Mid-Year Budget Report	Approval of 2014-15 Mid-Year Budget Report
March - May	Departments submit budget requests for 2015-16 to College Budget Committees College Budget committees review requests		
March	Colleges Finalize Fall 2015 Schedule of Classes	Review of Board budget priorities and Districtwide allocations	Review/approval of 2015-16 budget priorities and Districtwide allocations.
Mid-March - April	Run preliminary position control worksheets for 2015-16 Colleges ongoing review of position control		
March – April	College Budget and Planning committees <ul style="list-style-type: none"> Preliminary current year 2014-15 ending balance estimates Colleges prepare for current year external audit		Budget updates with Board; review budget assumptions for Tentative budget Board Goals for 2015-2016
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 2015-16 Tentative Budget	
June 24			Adoption of 2015-16 Tentative Budget and 2015-16 Gann Limit
June	"P2" Second Principal Apportionment	Review apportionment and District Controller certifies to State Controller	

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
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June-August	Final adjustments to budget are made.	Committee is updated throughout the summer on major budget changes	
June-July	Enactment of 2015-16 State Budget		
July	County finalizes tax increases for 2015-16		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2014-15 books are closed. District Office completes budget input and prepares Final Budget document		
September 2015			Public hearing and Adoption of 2015-16 Final Budget

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD ▼

Fiscal Year: 2014-2015

District: (370) SAN MATEO

Quarter Ended: (Q2) Dec 31, 2014

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2011-12	Actual 2012-13	Actual 2013-14	Projected 2014-2015
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	110,904,919	127,520,416	135,790,198	134,840,469
A.2	Other Financing Sources (Object 8900)	2,755,621	4,968,388	4,553,777	1,204,000
A.3	Total Unrestricted Revenue (A.1 + A.2)	113,660,540	132,488,804	140,343,975	136,044,469
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	107,863,652	115,718,817	119,336,708	132,444,250
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,820,939	16,667,798	20,586,908	3,615,409
B.3	Total Unrestricted Expenditures (B.1 + B.2)	114,684,591	132,386,615	139,923,616	136,059,659
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-1,024,051	102,189	420,359	-15,190
D.	Fund Balance, Beginning	20,625,631	19,601,580	19,703,769	20,124,128
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	20,625,631	19,601,580	19,703,769	20,124,128
E.	Fund Balance, Ending (C. + D.2)	19,601,580	19,703,769	20,124,128	20,108,938
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	17.1%	14.9%	14.4%	14.8%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	19,530	19,614	18,578	17,684
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2011-12	2012-13	2013-14	2014-2015
H.1	Cash, excluding borrowed funds		22,711,011	25,816,139	10,689,739
H.2	Cash, borrowed funds only		23,960,000	20,000,000	18,655,000
H.3	Total Cash (H.1+ H.2)	4,413,553	46,671,011	45,816,139	29,344,739

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)	134,673,370	134,840,468	77,678,887	57.6%
I.2	Other Financing Sources (Object 8900)	0	1,202,084	1,203,418	100.1%
I.3	Total Unrestricted Revenue (I.1 + I.2)	134,673,370	136,042,552	78,882,305	58%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	142,894,801	143,124,135	66,615,106	46.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,475,561	3,615,409	737,330	20.4%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	145,370,362	146,739,544	67,352,436	45.9%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-10,696,992	-10,696,992	11,529,869	
L.	Adjusted Fund Balance, Beginning	20,124,128	20,124,128	20,124,128	
L.1	Fund Balance, Ending (C. + L.2)	9,427,136	9,427,136	31,653,997	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	6.5%	6.4%		

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

NO

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

Contract Period Settled (Specify)	Management	Academic		Classified
		Permanent	Temporary	

YYYY-YY	Total Cost Increase	% *						
a. SALARIES:								
Year 1:								
Year 2:								
Year 3:								
b. BENEFITS:								
Year 1:								
Year 2:								
Year 3:								

* As specified in Collective Bargaining Agreement or other Employment Contract

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

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

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

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

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

**San Mateo County Community College District
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING December 31, 2014**

	<u>GENERAL FUND</u>	<u>Payroll Fund</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE & Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
Beg. Cash Balance in County Treasury	8,079,791	2,821,809	15,828,054	39,192,859	109,027,200	3,767,522	17,510	0
Cash inflow from operations:								
Year-to-date Income	78,882,305		11,839,642	17,418,001	3,456,691	657,633	10,394,586	1,877,751
Accounts Receivable	1,948,660	8,872	-173,316	37,774	5,987,672	-1,851	55,581	8,031,774
Advances / Prepaid	33,707	110,240	25,099	0	134,888			
Cash awaiting for deposit	146,022							
Total Income	89,090,485	2,940,921	27,519,478	56,648,634	118,606,451	4,423,304	10,467,677	9,909,524
Cash outflow for operations:								
Year to date expenditure	67,352,436		11,553,346	25,867,721	9,790,157	2,115,030	10,231,111	6,002,500
Deferred Income	7,080,158	0	999,344	0	116,290	19,216	145,647	1,452
Account Payable	13,009,900	3,361,421	-1,068,213	255	4,294,502	29,976	718,900	0
Cash Balance From Operations	1,647,991	-420,500	16,035,000	30,780,658	104,405,503	2,259,082	-627,981	3,905,573
Other Cash inflow								
Medical Flex Plan / Revolv. Fund	-100			-20,000				
TRANS	18,655,000							
Trusts (JPA & 3CBG)								
Beg. Investment Balance								
LAIF Balance	89,029.36							54,321
County Pool Balance	-							5,750,459
Special Bond				0	857			0
C.O.P. & Others	29,213,852.79			197	5,000			8,891,142
Total Beg. Balance	29,302,882.15			197	5,857			14,695,922
Y.T.D. Investment Balance								
LAIF Balance	89,189.85							54,419
County Pool Balance	-							9,566,644
Special Bond				0	857			0
C.O.P./Bank CD	35,786,345.17			197	5,000			8,980,433
Y.T.D. Balance	35,875,535.02			197	5,857			18,601,495
Net Cash changes from Investment	-6,572.653			0	0			-3,905,573
Net changes from unrealized gain / (loss)	0							
Cash Balance in County Treasury	13,730,239	-420,500	16,035,000	30,760,658	104,405,503	2,259,082	-627,981	0
Net Cash (Excluding TRANS & Trusts)	-4,924,761	-420,500	16,035,000	30,760,658	104,405,503	2,259,082	-627,981	0

**Associated Students of Cañada College
2015-16 Budget Report for the 2nd Quarter
Summary of Programs and Activities
January 28, 2014**

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 Cañada College and the District:

- SSCCC Region 3
- District Student Council
- District Committee on Budget and Finance
- District Participatory Governance
- College Planning and Budgeting Council (PBC)
- Academic Senate Representative
- Committee for Student Equity
- Educational Master Plan Sub-Committee
- Basic Skills Committee
- Curriculum Committee
- Environment Sustainability Committee
- Technology Committee
- Instructional Planning Council
- Vending Commission
- Campus Auxiliary Services Advisory Committee
- Grievance and Conduct Board
- Safety Committee
- Student Services Planning Council (SSPC)
- Transfer Advisory Committee

Recruitment of Students

The ASSC continues to encourage student engagement through leadership opportunities at events.

Student Identification Cards

The Center for Student Life and Leadership Development continues to produce Student ID Cards for the student body, faculty, and staff with assistance from the ASSC.

Inter-Club Council (ICC)

The ASSC encourages students to become an active member on campus through their handouts, fliers, activities, social media and Inter-Club Council. This past quarter **NO** new clubs were formed.

ASSC Events

- **ASSC Meetings**—Weekly Wednesdays, CIETL 3:30-5pm
- **Dia De Los Muertos**—November 3, November 4, November 5, November 6
ASSC invites students to honor their loved ones who have passed with an interactive altar, mask decorating, sugar skull making, and an open mic with what they would want to say to their loved ones. Traditional food also served.
- **International Education Week**—November 15

ASCC holds an open mic, an art gallery with how much food people consume from around the world, host Redwood City Together, and has informational tables with teas and snacks from around the world. An interactive art piece was also created on “What does Culture Mean to You?”

- **We Will Winter**—December 4
ASCC holds an Open Mic and announces the winner of their toy drive collection.
- **Las Posadas**—December 10 and December 11
ASCC invites students to participate in creating papel picado, sharing a snow flake wall with what their favorite winter memories are, and enjoys traditional Dia De Los Muertos food.
- **Welcome Week**—January 26 and January 27
ASCC welcomes students to campus with free breakfast and new pamphlets and handouts on how to get involved. They also help bring students to their classes if they can't find them.

ASCC Sponsored Events:

- **Black Student Reception**—10/9/14
\$98 for refreshments for Dean David Johnson to host a Black Student Reception to talk about issues Black Students are facing on campus.
- **Early Childhood and Technology Conference (PTK)**
\$625 to PTK to attend the ECT Conference
- **Cañada Trip to the Mexican Museum**—11/13/14
\$100 for students to go to the Mexican Museum
- **RadTech Conference**—12/2/14
\$1,500 for the Photon Masters to attend the annual CSRT Conference
- **International Film Festival**—12/3/14
\$300 for International Culture Exchange to host an international film festival with food
- **Math Conference**—12/3/14
\$900 to attend a CMC and JMM National Math Conference
- **Beating the Odds Holiday Party**—12/2/14
\$300 for an all-campus Beating the Odds hosted Holiday Gathering to celebrate the end of the semester

Conferences and Leadership Training

General Assembly Conference

- **CCCSAA (Los Angeles, CA)**—October 12 to October 18
 - The ASCC sent 4 student representatives and one advisor to the CCCSAA Leadership Conference in Los Angeles, California. The students went to leadership and advocacy workshops, connected with other California Community Colleges, and presented a conference workshop.
- **NCSL (Orlando, Florida)**—November 19 to November 23
 - The ASCC sent 3 student representatives and one advisor to the National Conference on Student Leadership. Members attended over 19 workshops on leadership, advocacy, and student engagement workshops and at the end of the conference received special leadership certificates.

If you need additional information please contact:

Misha M. Maggi
Student Life and Leadership Manager
Cañada College
Phone: (650) 306-3373
Email: maggim@smccd.edu

Associated Students - CAÑADA
BALANCE SHEET

	<u>Dec 31, 14</u>	<u>Dec 31, 13</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 - CASH AND BANK	74,410	238,887	-164,477	-68.85%
Total Checking/Savings	<u>74,410</u>	<u>238,887</u>	<u>-164,477</u>	<u>-68.85%</u>
Accounts Receivable				
1210.5 - ALLOWANCE FOR BAD DEBTS	-13,959	-12,510	-1,448	11.58%
Total Accounts Receivable	<u>-13,959</u>	<u>-12,510</u>	<u>-1,448</u>	<u>11.58%</u>
Other Current Assets				
1210.1 - ACCOUNTS RECEIVABLE CANADA	67,696	73,785	-6,088	-8.25%
1220 - EMERGENCY LOANS RECEIVABLE	4,281	5,888	-1,607	-27.29%
1310.1 - COUNTY INVESMENT POOL-UNION	380,545	199,289	181,256	90.95%
1310.2 - MARK TO MARKET	-14	-228	214	-93.7%
Total Other Current Assets	<u>452,507</u>	<u>278,734</u>	<u>173,774</u>	<u>62.34%</u>
Total Current Assets	<u>512,959</u>	<u>505,110</u>	<u>7,848</u>	<u>1.55%</u>
Fixed Assets				
1500 - FIXED ASSETS	0	0	0	0.0%
Total Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
TOTAL ASSETS	<u><u>512,959</u></u>	<u><u>505,110</u></u>	<u><u>7,848</u></u>	<u><u>1.55%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2020 - EMERGENCY LOANS PAYABLE	6,114	6,663	-549	-8.24%
2030 - OTHER LOANS PAYABLE	6,021	6,021	0	0.0%
2040 - OTHER FUNDS PAYABLE	72	72	0	0.0%
2050 - CLUBS	29,084	24,311	4,772	19.63%
2060 - TRUSTS	175,587	175,765	-179	-0.1%
Total Other Current Liabilities	<u>216,877</u>	<u>212,833</u>	<u>4,045</u>	<u>1.9%</u>
Total Current Liabilities	<u>216,877</u>	<u>212,833</u>	<u>4,045</u>	<u>1.9%</u>
Total Liabilities	<u>216,877</u>	<u>212,833</u>	<u>4,045</u>	<u>1.9%</u>
Equity				
3010 - Opening Bal Equity	141,753	141,753	0	0.0%
3020 - Retained Earnings	130,780	118,744	12,036	10.14%
Net Income	23,548	31,780	-8,232	-25.9%
Total Equity	<u>296,081</u>	<u>292,277</u>	<u>3,804</u>	<u>1.3%</u>
TOTAL LIABILITIES & EQUITY	<u><u>512,959</u></u>	<u><u>505,110</u></u>	<u><u>7,848</u></u>	<u><u>1.55%</u></u>

Associated Students - CAÑADA
INCOME STATEMENT

	<u>Jul - Dec 14</u>	<u>Jul - Dec 13</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	256	258	-2	-0.78%
4050 · MISCELLANEOUS	97	173	-76	-43.94%
4080 · STUDENT BODY CARD	45,616	47,360	-1,744	-3.68%
4090 · VENDING-ACTION	3,843	3,440	404	11.73%
4091 · VENDING-PEPSI	3,112	3,413	-301	-8.81%
Total 4000 · INCOME	<u>52,924</u>	<u>54,643</u>	<u>-1,719</u>	<u>-3.15%</u>
Total Income	52,924	54,643	-1,719	-3.15%
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	706	0	706	100.0%
5031 · CLUB ASSISTANCE/ICC	2,323	3,596	-1,273	-35.4%
5032 · COLLEGE PROGRAM ASSISTANCE	4,918	1,688	3,230	191.34%
5033 · CONFERENCE	3,820	2,420	1,400	57.85%
5050 · ETHNIC CULTURAL AFFAIRS	0	833	-833	-100.0%
5080 · HOSPITALITY	0	2	-2	-100.0%
5140 · OFFICE SUPPLIES	1,995	1,015	979	96.44%
5145 · OPERATION	30	0	30	100.0%
5150 · PROGRAMS	0	36	-36	-100.0%
5151 · PUBLICITY	1,137	1,226	-89	-7.26%
5152 · SPIRIT THURSDAY	7,384	9,140	-1,756	-19.21%
5170 · RECREATION/GAMES	147	254	-107	-42.04%
5171 · REPAIR & MAINTENANCE	663	666	-4	-0.57%
5182 · STUDENT ACTIVITY CARD	902	1,060	-158	-14.94%
5183 · STUDENT ASSISTANT-SALARY	2,833	0	2,833	100.0%
5184 · STUDENT ASSISTANT-BENEFITS	28	0	28	100.0%
5210 · VENDING INCOME TRANSFER	3,682	1,465	2,217	151.31%
Total 5000 · EXPENSES	<u>30,568</u>	<u>23,402</u>	<u>7,166</u>	<u>30.62%</u>
Total Expense	<u>30,568</u>	<u>23,402</u>	<u>7,166</u>	<u>30.62%</u>
Net Ordinary Income	22,356	31,242	-8,886	-28.44%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	1,192	538	654	121.46%
Total 6000 · OTHER INCOMES	<u>1,192</u>	<u>538</u>	<u>654</u>	<u>121.46%</u>
Total Other Income	<u>1,192</u>	<u>538</u>	<u>654</u>	<u>121.46%</u>
Net Other Income	<u>1,192</u>	<u>538</u>	<u>654</u>	<u>121.46%</u>
Net Income	<u><u>23,548</u></u>	<u><u>31,780</u></u>	<u><u>-8,232</u></u>	<u><u>-25.9%</u></u>

Associated Students of College of San Mateo 2st Quarter Report, October 2014 – December 2014

The Associated Students of College of San Mateo (ASCSM) has had a productive second half of the fall 2014 semester. ASCSM has been able to successfully continue to participate in college governance and has been to create a lively and entertaining campus atmosphere for CSM student, faculty, staff, and administrators. Some of the highlights for the first half of the fall 2014 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 and Leadership 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.

Events and Activities:

October 2014:

- ASCSM: *Club Fair*, October 1st & 2nd
- PTK: *Orientation for New Members*, October 1st
- ASCSM: *Ice Cream Social*, October 1st
- The Anatomy Club, Astronomy Outreach Club: *Family Science Day*, October 4th
- Active Minds: *Active Minds Support Day*, October 15th
- ASCSM: *Voter Registration Event*, October 15th & 16th
- Puente Club: *Puente Club Fundraiser*, October 15th
- Anime Club: *Promotional Awareness Day for Anime Club*, October 22nd
- International Students Club: *Country of the Month-France*, October 23rd
- Chinese Student Association: *Chinese Festival*, October 29th
- Fashion Club: *Halloween Fashion Show*, October 31st
- Cosmetology Club: *Halloween Special Effect Make Up*, October 31st
- ASCSM: *Halloween Festival*, October 28th – 30th

November 2014:

- PTK- *Clothing Drive*, November 3rd – December 5th
- The Writer's Project: *Bake Sale*, November 5th & 6th
- Psychology Club: *Psychology Club Fundraiser*, November 5th & 6th
- Filipino Student Association: *Latin-Filipino Connection*, November 6th
- Precisely Pilates Club: *Film Screening: "A Movement of Movement"*, November 11th
- AGS: *Doughnut Fundraiser*, November 12th
- CSM Democrats Club: *Mid-Day Political Movie*, November 13th
- EOPS Club: *EOPS Awareness Day*, November 19th
- ASCSM: *Cultural Awareness Festival 2014*, November 18th & 19th
- ASCSM: *Hot Coco Social*, November 20th

December 2014:

- ASCSM: *Holiday Angles Toy Drive*, December 1st – 14th
- AGS: *Holiday Food Drive*, December 1st – 14th
- Puente Club: *Christmas Fundraiser*, December 3rd & 8th
- Fashion Club: *Winter Fashion Show*, December 3rd
- Botany Club: *Orchid and Fungus Show*, December 4th
- Performance Dance Ensemble: *Annual Fall Dance Concert*, December 5th
- Botany Club: *Garden Clean Up*, December 7th
- CSM Democrats Club: *Speaker: Senator Jerry Hill*, December 9th
- Psychology Club: *De-stress Day*, December 10th
- Architecture Club: *Gingerbread House Making*, December 12th
- Anime Club: *Christmas Party*, December 19th

Associated Students - CSM
BALANCE SHEET

	<u>Dec 31, 14</u>	<u>Dec 31, 13</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 - CASH AND BANK	81,799	97,894	-16,094	-16.44%
Total Checking/Savings	<u>81,799</u>	<u>97,894</u>	<u>-16,094</u>	<u>-16.44%</u>
Accounts Receivable				
1210.1 - ACCOUNTS RECEIVABLE	96,764	102,529	-5,765	-5.62%
1210.2 - ALLOWANCE FOR BAD DEBTS-SBCF	-1,630	-1,859	229	-12.31%
1220 - EMERGENCY LOANS RECEIVABLE	4,630	1,380	3,250	235.51%
1230 - OTHER LOANS RECEIVABLE	1,395	1,733	-338	-19.51%
Total Accounts Receivable	<u>101,158</u>	<u>103,782</u>	<u>-2,624</u>	<u>-2.53%</u>
Other Current Assets				
1310.1 - COUNTY INVESTMENT POOL	532,388	581,931	-49,543	-8.51%
1310.2 - INVEST. MARKET TO MARKET ADJ.	-29	-2,160	2,131	-98.64%
Total Other Current Assets	<u>532,359</u>	<u>579,771</u>	<u>-47,412</u>	<u>-8.18%</u>
Total Current Assets	<u>715,317</u>	<u>781,448</u>	<u>-66,131</u>	<u>-8.46%</u>
Fixed Assets				
1500 - FIXED ASSETS	4,180	5,655	-1,475	-26.09%
Total Fixed Assets	<u>4,180</u>	<u>5,655</u>	<u>-1,475</u>	<u>-26.09%</u>
TOTAL ASSETS	<u><u>719,497</u></u>	<u><u>787,103</u></u>	<u><u>-67,606</u></u>	<u><u>-8.59%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 - ACCOUNTS PAYABLE	3,816	7,685	-3,869	-50.34%
Total Accounts Payable	<u>3,816</u>	<u>7,685</u>	<u>-3,869</u>	<u>-50.34%</u>
Other Current Liabilities				
2020 - EMERGENCY LOAN FUND	9,349	9,899	-550	-5.56%
2030 - OTHER LOANS	6,124	6,124	0	0.0%
2040 - OTHER FUNDS PAYABLE	3,735	3,687	48	1.3%
2050 - CLUBS	85,733	86,856	-1,123	-1.29%
2060 - TRUSTS	213,950	249,791	-35,841	-14.35%
Total Other Current Liabilities	<u>318,891</u>	<u>356,357</u>	<u>-37,466</u>	<u>-10.51%</u>
Total Current Liabilities	<u>322,707</u>	<u>364,042</u>	<u>-41,334</u>	<u>-11.35%</u>
Total Liabilities	<u>322,707</u>	<u>364,042</u>	<u>-41,334</u>	<u>-11.35%</u>
Equity				
3010 - OPENING BALANCE EQUITY	262,286	262,286	0	0.0%
3020 - RETAINED EARNINGS	114,566	132,379	-17,813	-13.46%
Net Income	19,938	28,396	-8,458	-29.79%
Total Equity	<u>396,789</u>	<u>423,061</u>	<u>-26,272</u>	<u>-6.21%</u>
TOTAL LIABILITIES & EQUITY	<u><u>719,497</u></u>	<u><u>787,103</u></u>	<u><u>-67,606</u></u>	<u><u>-8.59%</u></u>

Associated Students - CSM
INCOME STATEMENT

	<u>Jul - Dec 14</u>	<u>Jul - Dec 13</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	533	512	21	4.11%
4050 · MISCELLANEOUS	453	0	453	100.0%
4080 · STUDENT BODY CARD	65,912	71,848	-5,936	-8.26%
4090 · VENDING-ACTION	7,556	4,462	3,093	69.32%
4091 · VENDING-PEPSI	5,015	3,651	1,365	37.38%
Total 4000 · INCOME	<u>79,469</u>	<u>80,473</u>	<u>-1,004</u>	<u>-1.25%</u>
Total Income	79,469	80,473	-1,004	-1.25%
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	0	23	-23	-100.0%
5020 · BAD DEBTS	33	117	-85	-72.1%
5031 · CLUB ASSISTANCE/ICC	3,504	2,896	607	20.97%
5032 · COLLEGE PROGRAM ASSISTANCE	3,596	2,365	1,231	52.03%
5033 · CONFERENCE	11,233	9,202	2,030	22.07%
5040 · DEPRECIATION	738	738	0	0.0%
5050 · ETHNIC CULTURAL AFFAIRS	1,277	430	847	196.98%
5080 · HOSPITALITY	70	605	-535	-88.46%
5130 · MISCELLANEOUS	0	84	-84	-100.0%
5140 · OFFICE SUPPLIES	866	965	-99	-10.25%
5145 · OPERATION	1,544	3,307	-1,763	-53.32%
5147 · PRINTING	0	1,432	-1,432	-100.0%
5150 · PROGRAMS	10,667	12,187	-1,520	-12.48%
5151 · PUBLICITY	1,891	2,632	-741	-28.15%
5170 · RECREATION/GAMES	0	400	-400	-100.0%
5181 · SMALL F.F. & EQUIP	0	3,300	-3,300	-100.0%
5182 · STUDENT ACTIVITY CARD	1,919	2,265	-346	-15.27%
5183 · STUDENT ASSISTANT-SALARY	11,425	11,309	116	1.03%
5184 · STUDENT ASSISTANT-BENEFITS	113	113	-1	-0.46%
Total 5000 · EXPENSES	<u>48,874</u>	<u>54,372</u>	<u>-5,498</u>	<u>-10.11%</u>
Total Expense	<u>48,874</u>	<u>54,372</u>	<u>-5,498</u>	<u>-10.11%</u>
Net Ordinary Income	30,595	26,101	4,494	17.22%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	1,914	10,408	-8,494	-81.61%
Total 6000 · OTHER INCOMES	<u>1,914</u>	<u>10,408</u>	<u>-8,494</u>	<u>-81.61%</u>
Total Other Income	1,914	10,408	-8,494	-81.61%
Other Expense				
7000 · OTHER EXPENSES				
7020 · VENDING INC. EXP TO V.P. TRUST	12,571	8,113	4,458	54.95%
Total 7000 · OTHER EXPENSES	<u>12,571</u>	<u>8,113</u>	<u>4,458</u>	<u>54.95%</u>
Total Other Expense	12,571	8,113	4,458	54.95%
Net Other Income	-10,657	2,295	-12,952	-564.4%
Net Income	<u><u>19,938</u></u>	<u><u>28,396</u></u>	<u><u>-8,458</u></u>	<u><u>-29.79%</u></u>

Associated Students of Skyline College
2014-2015: Budget Report for the 2st Quarter
Summary of Programs and Activities
December 18, 2014

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 Oversight Committee
- Art on Campus
- Campus Auxiliary Services Advisory Committee
- College Budget Council
- College Governance Council
- Commencement Committee
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Budget Committee
- District Participatory Governance Council
- District Strategic Planning
- Educational Policy committee
- Health and Safety Committee
- Institutional Planning
- Outreach Committee
- Profession Enrichment and Development Committee
- SEED / Student Equity Committee
- Strategic Planning and Resource Allocation Committee
- Student Learning Outcomes Assessment Cycle (SLOAC) Steering Committee
- Student Recognition and Awards Program Committee
- Technology Advisory Committee

Recruitment of Students

All of the elected positions in the Associated Students of Skyline College Governing Council are currently filled. The ASSC has created an Associate position to increase leadership opportunities for incoming students who currently do not have a Skyline College grade point average. 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.

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 and Center for Student Life and Leadership Development has also been working with other programs to provide ID cards for their specific programs; Bécalos Program, Respiratory Therapy and the Middle School Outreach Program.

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 fall, SOCC has three new clubs: Skyline College Stock Exchange Club, Dead Beat Writers and the Chess Club.

Programs and Events

ASSC Meetings

8/19/14-Present:

ASSC weekly meetings on Tuesdays from 4-6pm

Latino Heritage Month Celebration

10/2/14 – 11/7/14:

10/2 - Gandhi's Birthday – International Day of Non-Violence, Panel on violence conflict resolution in our communities

10/8 – Tres Vides

10/24 – Film screening, *Tattoo Nation*

Veterans Luncheon

11/12/14:

The Skyline Veterans Club, Veterans Resource Center, and all Veterans on campus were invited to enjoy a luncheon and company of members of the ASSC members. ASSC provided lunch for all veterans to thank and honor them for serving our country.

Skyloween

10/30/14:

The ASSC sponsored its annual Halloween Event. Many of the members of the Skyline Organizations and Club Council set up booths. Activities included face painting, photo booth and carnival games. The Dance Honor Society performs and students had a chance to meet members of the newly added clubs.

Coat Drive

12/16/14:

This year the ASSC gathered coats new and used from students to donate to a Non-profit organization. With donating a coat, students could be entered in a raffle to receive a gift from the Skyline College Book Store.

Winter Kick back

12/16/14:

The ASSC hosted an event in light of finals weeks and the holidays. ASSC passed out Coffee and pastries to students, and enjoy music by the fireside.

Conferences

California Community Colleges Student Affairs Association

10/17/14 – 10/19/14

Four ASSC members attended the California Community College Student Affairs Association conference held at the Sheraton Gateway Hotel in Los Angeles, California. Students participated in leadership workshops and exercises.

Student Senate for California Community Colleges, Fall General Assembly

November 14, 2014 – November 16, 2014

Three Student Representatives attended the Student Senate for California Community Colleges General Assembly in Los Angeles, California. Students attended workshops on advocacy and lobbying, parliamentary procedures, financial aid and participatory governance.

Western Region of The National Council on Black American Affairs, Community College Career Institute for African American Faculty, Staff and Students

November 14, 2014 – November 15, 2014

Members of the ASSC, BSU and the ASTEP Learning Community attended the Western Region of the National council on Black American Affairs Career Institute at Compton Community College. Students participated in workshops on Student Equity Plans and Striving Black Brothers Collation workshops.

If you need additional information please contact:

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

Associated Students - SKYLINE
BALANCE SHEET

	<u>Dec 31, 14</u>	<u>Dec 31, 13</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 - CASH AND BANK	20,163	110,556	-90,393	-81.76%
Total Checking/Savings	<u>20,163</u>	<u>110,556</u>	<u>-90,393</u>	<u>-81.76%</u>
Accounts Receivable				
1210.2 - ALLOWANCE FOR BAD DEBTS	-3,977	-3,977	0	0.0%
1220 - EMERGENCY LOANS RECEIVABLE	-153	-153	0	0.0%
Total Accounts Receivable	<u>-4,130</u>	<u>-4,130</u>	<u>0</u>	<u>0.0%</u>
Other Current Assets				
1210.1 - ACCOUNT RECEIVABLE SKYLINE	124,360	152,461	-28,101	-18.43%
1310 - COUNTY INVESTMENT CONTROL	939,755	816,915	122,840	15.04%
1310.2 - MARK TO MARKET	-42	-2,978	2,935	-98.58%
Total Other Current Assets	<u>1,064,072</u>	<u>966,398</u>	<u>97,673</u>	<u>10.11%</u>
Total Current Assets	<u>1,080,104</u>	<u>1,072,824</u>	<u>7,281</u>	<u>0.68%</u>
Fixed Assets				
1500 - FIXED ASSETS	0	0	0	0.0%
Total Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
TOTAL ASSETS	<u>1,080,104</u>	<u>1,072,824</u>	<u>7,281</u>	<u>0.68%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2050 - CLUBS	128,619	117,724	10,895	9.26%
2060 - TRUSTS	336,630	344,419	-7,789	-2.26%
Total Other Current Liabilities	<u>465,249</u>	<u>462,143</u>	<u>3,107</u>	<u>0.67%</u>
Total Current Liabilities	<u>465,249</u>	<u>462,143</u>	<u>3,107</u>	<u>0.67%</u>
Total Liabilities	<u>465,249</u>	<u>462,143</u>	<u>3,107</u>	<u>0.67%</u>
Equity				
3010 - Opening Bal Equity	339,660	339,660	0	0.0%
3020 - Retained Earnings	256,440	253,869	2,571	1.01%
Net Income	<u>18,756</u>	<u>17,152</u>	<u>1,604</u>	<u>9.35%</u>
Total Equity	<u>614,855</u>	<u>610,681</u>	<u>4,174</u>	<u>0.68%</u>
TOTAL LIABILITIES & EQUITY	<u>1,080,104</u>	<u>1,072,824</u>	<u>7,281</u>	<u>0.68%</u>

Associated Students - SKYLINE
INCOME STATEMENT

	<u>Jul - Dec 14</u>	<u>Jul - Dec 13</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4010 · ASB GENERAL	-43	0	-43	-100.0%
4065 · RETURNED CHECK FEE - UNION BAN	60	80	-20	-25.0%
4070 · SPACE RENTAL-VENDOR	315	1,235	-920	-74.49%
4080 · STUDENT BODY CARD	73,368	81,032	-7,664	-9.46%
4090 · VENDING-NORTH COUNTY	4,568	5,429	-861	-15.86%
4091 · VENDING-PEPSI	2,638	4,552	-1,914	-42.05%
Total 4000 · INCOME	<u>80,906</u>	<u>92,328</u>	<u>-11,423</u>	<u>-12.37%</u>
Total Income	80,906	92,328	-11,423	-12.37%
Expense				
5000 · EXPENSES				
5005 · ASSC PRESIDENT ACCOUNT	19	0	19	100.0%
5031 · CLUB ASSISTANCE/ICC	6,636	10,210	-3,574	-35.01%
5032 · COLLEGE PROGRAM ASSISTANCE	0	16,250	-16,250	-100.0%
5033 · CONFERENCE/RETREAT/TRAINING	11,346	7,035	4,310	61.27%
5140 · OFFICE SUPPLIES	5,291	3,391	1,900	56.04%
5145 · B6 OPERATION	795	308	487	157.8%
5150 · PROGRAMS	22,563	33,766	-11,203	-33.18%
5151 · PUBLICITY	249	542	-293	-54.01%
5181 · SMALL F.F. & EQUIP	0	433	-433	-100.0%
5183 · STUDENT ASSISTANT-SALARY	16,506	12,751	3,754	29.44%
5184 · STUDENT ASSISTANT-BENEFITS	165	128	38	29.46%
Total 5000 · EXPENSES	<u>63,569</u>	<u>84,814</u>	<u>-21,245</u>	<u>-25.05%</u>
Total Expense	63,569	84,814	-21,245	-25.05%
Net Ordinary Income	<u>17,336</u>	<u>7,514</u>	<u>9,823</u>	<u>130.73%</u>
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	1,420	9,639	-8,219	-85.27%
Total 6000 · OTHER INCOMES	<u>1,420</u>	<u>9,639</u>	<u>-8,219</u>	<u>-85.27%</u>
Total Other Income	<u>1,420</u>	<u>9,639</u>	<u>-8,219</u>	<u>-85.27%</u>
Net Other Income	<u>1,420</u>	<u>9,639</u>	<u>-8,219</u>	<u>-85.27%</u>
Net Income	<u><u>18,756</u></u>	<u><u>17,152</u></u>	<u><u>1,604</u></u>	<u><u>9.35%</u></u>

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
2006-2007								
Cañada College	\$15,188,197	4,255	\$11,678,314	76.89%	\$2,745	\$2,005,024	13.20%	\$471
College of San Mateo	\$32,849,639	8,791	\$26,222,370	79.83%	\$2,983	\$4,035,319	12.28%	\$459
Skyline College	\$24,083,289	6,801	\$18,875,389	78.38%	\$2,775	\$2,828,514	11.74%	\$416
Central Svcs/District Office	\$31,405,893	0	\$10,113,333	32.20%	\$0	\$91,401	0.29%	\$0
Total	\$103,527,018	19,847	\$66,889,406	64.61%	\$3,370	\$8,960,258	8.65%	\$451
2007-2008								
Cañada College	\$16,339,336	4,452	\$12,563,064	76.89%	\$2,822	\$2,153,630	13.18%	\$484
College of San Mateo	\$34,136,045	9,085	\$27,521,671	80.62%	\$3,029	\$3,966,271	11.62%	\$437
Skyline College	\$25,950,675	7,330	\$20,497,620	78.99%	\$2,796	\$2,895,907	11.16%	\$395
Central Svcs/District Office	\$34,129,012	0	\$10,786,024	31.60%	\$0	\$21,418	0.06%	\$0
Total	\$110,555,068	20,867	\$71,368,379	64.55%	\$3,420	\$9,037,226	8.17%	\$433
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 Office	\$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 Office	\$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 Office	\$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 Office	\$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	75.40%	\$3,082	\$2,779,740	15.50%	\$634
College of San Mateo	\$30,793,718	7,685	\$24,020,917	78.97%	\$3,126	\$3,778,708	12.42%	\$492
Skyline College	\$29,143,082	8,168	\$22,584,241	79.27%	\$2,765	\$3,664,768	12.86%	\$449
Central Svcs/District Office	\$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
2013-2014								
Cañada College	\$18,787,675	4,204	\$14,109,445	75.10%	\$3,356	\$3,072,553	16.35%	\$731
College of San Mateo	\$30,919,934	7,192	\$24,063,872	77.83%	\$3,346	\$3,615,664	11.69%	\$503
Skyline College	\$31,767,514	7,858	\$24,311,807	76.53%	\$3,094	\$4,233,625	13.33%	\$539
Central Svcs/District Office	\$37,494,776	0	\$7,362,936	19.64%	\$0	\$794,384	2.12%	\$0
Total	\$118,969,899	19,254	\$69,848,061	58.71%	\$3,628	\$11,716,227	9.85%	\$609

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

Page 2

	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
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
2013-2014								
Cañada College	\$18,787,675	4,204	\$25,665	0.14%	\$6	\$1,580,010	8.41%	\$376
College of San Mateo	\$30,919,934	7,192	\$78,904	0.26%	\$11	\$3,161,494	10.22%	\$440
Skyline College	\$31,767,514	7,858	\$55,683	0.18%	\$7	\$3,166,399	9.97%	\$403
Central Svcs/District Office	\$37,494,776	0	\$14,123,966	37.67%	\$0	\$15,213,490	40.57%	\$0
Total	\$118,969,899	19,254	\$14,284,219	12.01%	\$742	\$23,121,393	19.43%	\$1,201

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

Page 1

	TOTAL GEN'L FUND EXPENSES 1XXXX only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
2006-2007							
Cañada College	\$9,052,775	\$3,440,689	38.01%	\$3,695,489	40.82%	\$650,099	7.18%
College of San Mateo	\$21,259,480	\$9,336,418	43.92%	\$7,163,376	33.69%	\$2,414,805	11.36%
Skyline College	\$14,577,179	\$6,361,816	43.64%	\$5,016,930	34.42%	\$1,370,191	9.40%
Central Svcs/District Office	\$490,047	\$0	0.00%	\$186	0.04%	\$90,637	18.50%
Total	\$45,379,481	\$19,138,923	42.18%	\$15,875,981	34.98%	\$4,525,732	9.97%
2007-2008							
Cañada College	\$9,850,232	\$3,858,352	39.17%	\$3,845,743	39.04%	\$758,535	7.70%
College of San Mateo	\$21,861,864	\$10,037,996	45.92%	\$7,466,030	34.15%	\$2,044,622	9.35%
Skyline College	\$15,639,708	\$6,598,079	42.19%	\$5,695,340	36.42%	\$1,370,320	8.76%
Central Svcs/District Office	\$611,469	\$0	0.00%	\$248	0.04%	\$89,683	14.67%
Total	\$47,963,273	\$20,494,427	42.73%	\$17,007,361	35.46%	\$4,263,160	8.89%
2008-2009							
Cañada College	\$9,904,053	\$3,544,538	35.79%	\$4,056,147	40.95%	\$977,734	9.87%
College of San Mateo	\$21,025,803	\$9,527,023	45.31%	\$7,213,197	34.31%	\$1,671,028	7.95%
Skyline College	\$16,510,947	\$6,446,076	39.04%	\$6,449,553	39.06%	\$1,290,645	7.82%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$0	0.00%	\$86,969	13.76%
Total	\$48,072,649	\$19,517,637	40.60%	\$17,718,896	36.86%	\$4,026,376	8.38%
2009-2010							
Cañada College	\$9,683,963	\$3,740,868	38.63%	\$4,033,155	41.65%	\$815,033	8.42%
College of San Mateo	\$20,281,012	\$9,168,526	45.21%	\$6,956,250	34.30%	\$1,711,121	8.44%
Skyline College	\$16,433,139	\$6,342,370	38.59%	\$6,387,439	38.87%	\$1,442,241	8.78%
Central Svcs/District Office	\$1,204,175	\$0	0.00%	\$441,511	36.67%	\$173,649	14.42%
Total	\$47,602,290	\$19,251,764	40.44%	\$17,818,355	37.43%	\$4,142,044	8.70%
2010-2011							
Cañada College	\$8,839,531	\$3,868,844	43.77%	\$2,888,162	32.67%	\$866,088	9.80%
College of San Mateo	\$17,470,185	\$8,923,903	51.08%	\$4,599,288	26.33%	\$1,663,052	9.52%
Skyline College	\$15,064,877	\$6,317,838	41.94%	\$5,200,208	34.52%	\$1,490,781	9.90%
Central Svcs/District Office	\$1,038,171	\$0	0.00%	\$277,950	26.77%	\$212,709	20.49%
Total	\$42,412,764	\$19,110,585	45.06%	\$12,965,608	30.57%	\$4,232,631	9.98%
2011-2012							
Cañada College	\$9,504,948	\$4,154,751	43.71%	\$2,987,837	31.43%	\$947,621	9.97%
College of San Mateo	\$17,648,853	\$9,026,429	51.14%	\$4,578,415	25.94%	\$1,570,880	8.90%
Skyline College	\$15,486,881	\$6,330,003	40.87%	\$5,342,679	34.50%	\$1,505,204	9.72%
Central Svcs/District Office	\$1,057,360	\$0	0.00%	\$417,928	39.53%	\$33,992	3.21%
Total	\$43,698,042	\$19,511,183	44.65%	\$13,326,858	30.50%	\$4,057,697	9.29%
2012-2013							
Cañada College	\$9,943,793	\$4,171,757	41.95%	\$3,390,409	34.10%	\$1,006,771	10.12%
College of San Mateo	\$17,768,589	\$8,815,824	49.61%	\$4,558,772	25.66%	\$1,832,398	10.31%
Skyline College	\$16,811,626	\$6,841,045	40.69%	\$5,564,218	33.10%	\$1,761,224	10.48%
Central Svcs/District Office	\$1,174,073	\$0	0.00%	\$457,096	38.93%	\$85,000	7.24%
Total	\$45,698,081	\$19,828,626	43.39%	\$13,970,495	30.57%	\$4,685,392	10.25%
2013-2014							
Cañada College	\$10,247,632	\$4,520,945	44.12%	\$3,262,439	31.84%	\$961,382	9.38%
College of San Mateo	\$18,665,362	\$8,948,187	47.94%	\$5,168,007	27.69%	\$1,804,152	9.67%
Skyline College	\$18,825,411	\$7,691,971	40.86%	\$6,205,723	32.96%	\$1,791,980	9.52%
Central Svcs/District Office	\$785,355	\$0	0.00%	\$55,271	7.04%	\$87,346	11.12%
Total	\$48,523,760	\$21,161,103	43.61%	\$14,691,440	30.28%	\$4,644,860	9.57%

Notes:

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

**San Mateo County Community College District
ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000**

Page 2

	TOTAL GEN'L FUND EXPENSES 1XXXX only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
2006-2007							
Cañada College	\$9,052,775	\$228,981	2.53%	\$988,140	10.92%	\$49,377	0.55%
College of San Mateo	\$21,259,480	\$469,672	2.21%	\$1,583,476	7.45%	\$291,733	1.37%
Skyline College	\$14,577,179	\$509,909	3.50%	\$1,079,613	7.41%	\$238,720	1.64%
Central Svcs/District Office	\$490,047	\$23,116	4.72%	\$376,108	76.75%	\$0	0.00%
Total	\$45,379,481	\$1,231,678	2.71%	\$4,027,337	8.87%	\$579,830	1.28%
2007-2008							
Cañada College	\$9,850,232	\$187,321	1.90%	\$1,108,821	11.26%	\$91,460	0.93%
College of San Mateo	\$21,861,864	\$444,326	2.03%	\$1,566,545	7.17%	\$302,345	1.38%
Skyline College	\$15,639,708	\$624,213	3.99%	\$1,135,058	7.26%	\$216,698	1.39%
Central Svcs/District Office	\$611,469	\$47,128	7.71%	\$474,410	77.59%	\$0	0.00%
Total	\$47,963,273	\$1,302,988	2.72%	\$4,284,834	8.93%	\$610,503	1.27%
2008-2009							
Cañada College	\$9,904,053	\$131,654	1.33%	\$1,097,819	11.08%	\$96,162	0.97%
College of San Mateo	\$21,025,803	\$628,108	2.99%	\$1,684,106	8.01%	\$302,341	1.44%
Skyline College	\$16,510,947	\$764,700	4.63%	\$1,343,278	8.14%	\$216,695	1.31%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$544,876	86.24%	\$0	0.00%
Total	\$48,072,649	\$1,524,463	3.17%	\$4,670,079	9.71%	\$615,198	1.28%
2009-2010							
Cañada College	\$9,683,963	\$119,100	1.23%	\$866,858	8.95%	\$108,950	1.13%
College of San Mateo	\$20,281,012	\$373,036	1.84%	\$1,766,127	8.71%	\$305,952	1.51%
Skyline College	\$16,433,139	\$610,178	3.71%	\$1,427,006	8.68%	\$223,905	1.36%
Central Svcs/District Office	\$1,204,175	\$69,571	5.78%	\$519,445	43.14%	\$0	0.00%
Total	\$47,602,290	\$1,171,884	2.46%	\$4,579,436	9.62%	\$638,807	1.34%
2010-2011							
Cañada College	\$8,839,531	\$77,926	0.88%	\$999,043	11.30%	\$139,467	1.58%
College of San Mateo	\$17,470,185	\$358,601	2.05%	\$1,702,549	9.75%	\$222,792	1.28%
Skyline College	\$15,064,877	\$467,433	3.10%	\$1,445,633	9.60%	\$142,984	0.95%
Central Svcs/District Office	\$1,038,171	\$33,308	3.21%	\$514,204	49.53%	\$0	0.00%
Total	\$42,412,764	\$937,267	2.21%	\$4,661,430	10.99%	\$505,243	1.19%
2011-2012							
Cañada College	\$9,504,948	\$32,626	0.34%	\$1,122,933	11.81%	\$259,181	2.73%
College of San Mateo	\$17,648,853	\$340,081	1.93%	\$1,748,429	9.91%	\$384,618	2.18%
Skyline College	\$15,486,881	\$694,042	4.48%	\$1,500,122	9.69%	\$114,832	0.74%
Central Svcs/District Office	\$1,057,360	\$61,746	5.84%	\$543,695	51.42%	\$0	0.00%
Total	\$43,698,042	\$1,128,494	2.58%	\$4,915,180	11.25%	\$758,630	1.74%
2012-2013							
Cañada College	\$9,943,793	\$72,959	0.73%	\$1,135,854	11.42%	\$166,043	1.67%
College of San Mateo	\$17,768,589	\$353,385	1.99%	\$1,821,540	10.25%	\$386,669	2.18%
Skyline College	\$16,811,626	\$712,832	4.24%	\$1,729,869	10.29%	\$202,439	1.20%
Central Svcs/District Office	\$1,174,073	\$66,684	5.68%	\$565,294	48.15%	\$0	0.00%
Total	\$45,698,081	\$1,205,859	2.64%	\$5,252,557	11.49%	\$755,151	1.65%
2013-2014							
Cañada College	\$10,247,632	\$58,396	0.57%	\$1,270,193	12.39%	\$174,277	1.70%
College of San Mateo	\$18,665,362	\$422,211	2.26%	\$1,915,297	10.26%	\$407,508	2.18%
Skyline College	\$18,825,411	\$1,086,346	5.77%	\$1,779,676	9.45%	\$269,714	1.43%
Central Svcs/District Office	\$785,355	\$72,561	9.24%	\$570,177	72.60%	\$0	0.00%
Total	\$48,523,760	\$1,639,514	3.38%	\$5,535,344	11.41%	\$851,499	1.75%

Notes:

2. Expenditures represent certificated salary expenses in the unrestricted general fund (Fund 1) for all activity centers

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 1000			CLASSIFIED SALARIES 2000		
				AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
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	\$443	\$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
2013-2014									
Cañada College	\$18,737,876	4,204	\$4,457	\$9,691,451	51.72%	\$2,305	\$3,670,792	19.59%	\$873
College of San Mateo	\$31,048,646	7,192	\$4,317	\$17,773,084	57.24%	\$2,471	\$5,896,459	18.99%	\$820
Skyline College	\$31,961,155	7,858	\$4,067	\$17,760,758	55.57%	\$2,260	\$5,926,416	18.54%	\$754
Central Svcs/District Office	\$37,213,687	0	\$0	\$573,353	1.54%	\$0	\$13,819,069	37.13%	\$0
Total	\$118,961,364	19,254	\$6,179	\$45,798,646	38.50%	\$2,379	\$29,312,736	24.64%	\$1,522

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
\$2,657,715	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%	\$321
\$6,169,146	20.16%	\$755	\$1,761,622	5.76%	\$216	\$44,338	0.14%	\$5	\$1,923,920	6.29%	\$236
\$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	0.12%	\$7	\$10,160,757	8.27%	\$502
\$3,498,835	18.67%	\$832	\$730,373	3.90%	\$174	\$14,254	0.08%	\$3	\$1,132,171	6.04%	\$269
\$6,074,563	19.56%	\$845	\$1,233,025	3.97%	\$171	\$71,515	0.23%	\$10	\$0	0.00%	\$0
\$5,765,661	18.04%	\$734	\$2,301,815	7.20%	\$293	\$92,154	0.29%	\$12	\$114,351	0.36%	\$16
\$11,469,149	30.82%	\$0	\$10,231,095	27.49%	\$0	\$121,021	0.33%	\$0	\$1,000,000	2.69%	\$0
\$26,808,208	22.54%	\$1,392	\$14,496,308	12.19%	\$753	\$298,944	0.80%	\$16	\$2,246,522	6.04%	\$117

Notes:

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