

# SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

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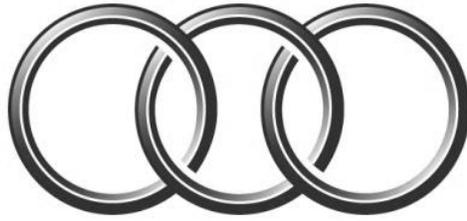
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SAN MATEO COUNTY  
**COMMUNITY**  
COLLEGE DISTRICT

**2016-17**  
*Mid-Year Budget*  
*Report*

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Acknowledgements:

*Photographs that appear in this book have been contributed by Peter Tam, Hilary Ego and various District and College staff including the San Mateo Athletic Club staff, Auxiliaries' staff, College websites and the internet.*

# San Mateo County Community College District 2016-17 Mid-Year Budget Report

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## 2016-17 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 2017-18.

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

### State News

Governor Jerry Brown released his 2017-18 budget proposal on January 10, 2017. The budget assumes no enrollment fee increases. The enrollment fee remains at \$46 per unit.

The California Extension of the Proposition 30 Income Tax Initiative also known as Proposition 55 was approved by voters in November 2016. It was previously known as Proposition 30 (Education Protection Account) and had a sales tax component that expired in December 2016. The second component has been extended, requiring that the wealthiest Californians continue to pay higher income taxes. Proposition 55 states that single filers earning more than \$263K and joint filers making more than \$526K will pay a 10.3% tax on their income through 2030. The District continues to receive \$100/FTES from Proposition 55 funding.

The uncertain economic climate is reflected in the Governor's Budget. The budget continues to include the Rainy Day fund which is proposed to increase by \$1.156 billion in 2017-18 to \$7.869 billion.

The budget provides for approximately \$400 million in new Proposition 98 general fund spending for community colleges. Historically, California community colleges received 10.93% of the Proposition 98 guarantee and although the State plans to meet the minimum Proposition 98 guarantee in 2017-18, the Governor's proposal provides a 10.87% of Proposition 98 funding.

**The following are highlights for California Community Colleges (CCCs)** as summarized by State Vice Chancellor Mario Rodriguez and the impact on SMCCCD as a community supported District.

#### One-Time Augmentations

- \$150 million for implementation of guided pathways still awaiting programmatic requirements. The intent is to support community colleges in leveraging work that has already been done over the last few years to assist in developing cohesive, integrated pathways to help students achieve their educational goals. **Unknown impact to SMCCCD at this time.**
- \$20 million for an Innovation Awards program. The State Chancellor will have broad authority to select the focus of the grants and awardees. **SMCCCD would apply for this grant.**
- \$6 million for the procurement of an integrated library system that allows students to access a cloud-based, up-to-date library catalog.
- \$43.7 million for the Physical Plant and Instructional Equipment program. **SMCCCD share could be \$500K.**
- \$52.3 million for energy efficiency projects through the Proposition 39 program.

#### Appropriations

- \$5.4 million for a 1.48% COLA for Apprenticeship, EOPS, DSPS, CalWORKs and the Child Care Tax Bailout programs. **Should assist our students at SMCCCD.**
- \$3.1 million for enrollment growth in the full time Student Success Grant program.
- \$79.3 million for a 1.24% growth in access. Allocation through the recently revised growth formula. **None for SMCCCD**
- \$23.6 million for a base increase to cover increasing operating costs, mainly to address rising employer cost.
- \$10 million for the Online Education Initiative to purchase a learning management system that will be provided free to colleges.

State Vice Chancellor Rodriguez also noted the following:

- Phasing-out the Middle Class Scholarship program for new students. Beginning in 2017-18, awards will be renewed only for students who received awards in 2016-17. This would save the State \$36 million.
- Between 2013-14 and 2020-21, pension costs for the system will increase by over \$400 million as the State reduces the gap between the assets and liabilities in CalPERS and CalSTRS. In addition to the estimated increases in employer contributions, both the CalSTRS and the CalPERS governing board also recently took action to reduce their investment volatility by lowering their annual assumed rate of return from 7.5% to 7% over a three-year period. It is at least a possibility, if not likely, that CalPERS employer rates will increase in future years based on the lowering of the return rate. CalSTRS will need to raise and maintain employer rates marginally beginning July 1, 2021, staying above the 19.5% until full funding is achieved in 2046. Given the outlook on Proposition 98, the known employer contribution increases for CalPERS and CalSTRS, and the possibility of additional increases to employer rates in the future, it is imperative that colleges anticipate and plan for these costs going forward.
- While funding for the Student Success and Support, Student Equity, Adult Education, and Strong Workforce programs did not receive an augmentation, they continue to receive the same level of funding as 2016-17. The success of these programs and the likelihood of our system continuing to receive funding in future years, will be determined by our ability to maximize the return on the State’s investment in these areas. Given this, it is critical that colleges use these resources to support integrated and effective student success strategies. In addition, achieving the desired results will take sustained efforts, including appropriate levels of ongoing investments at the college level, while preserving a reasonable level of operating flexibility for when the next recession occurs.

The following chart references future employer rates as provided by School Services of California. The projected PERS rates are best estimates at this writing.

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
CalPERS	13.888%	15.80%	18.70%	21.60%	24.90%	26.40%	27.40%	28.20%
CalSTRS	12.58%	14.43%	16.28%	18.13%	19.10%	Unknown	Unknown	Unknown

Using the Moody’s Analytics report of October 2016, the Legislative Analyst Office’s (LAO) reported in its November California Fiscal Outlook that their “near-term projections” remain optimistic, stating that they are reasonably confident that the U.S. economic expansion is likely to continue for at least a couple of years. Although downturns are difficult to predict and an uncertain national climate lies ahead, the State should be able to weather a mild recession. The LAO is quick to caution, however, that any new State budget commitments and sudden drops in the stock market, coupled with drastic actions by the Federal government, may have an impact on the State’s bottom line.

The LAO’s revenue projections assume the same policies stay in place at both the State and Federal levels. This includes the continuation of the highly volatile personal income tax (including Proposition 55) which makes up 70% of the State General Fund. A chart provided in the LAO report contained data in 2014 showing residents of the San Francisco/Oakland/San Jose metropolitan area paid 37% of the total State personal income tax (PIT) which indicates California’s dependence on technology. Any market correction affecting this industry will have severe consequences to State revenues. The State’s job growth has been centered on the Bay Area as its income, sales, and property taxes are paid disproportionately by its residents. A major concern expressed by residents is housing affordability.<sup>1</sup>

The Employment Development Department (EDD) reported that California’s unemployment rate fell to 5.1% as of January 2017. From the same report, the good news is that San Mateo County has the lowest unemployment

<sup>1</sup> LAO Overview of the Governor’s Budget, January 13, 2017

rate in the State at 2.9%.<sup>2</sup> Comparing January 2016 to January 2017, nonfarm jobs increased by 330,500 and the largest job gains were in the area of education and health services. The State is reaching full employment with over 2.5 million jobs added since the expansion began in 2010.

### **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. The District receives State funding from Proposition 30, now known as Proposition 55. This temporary funding source, passed by voters in 2016, is an extension of the income tax portion of Proposition 30. Additionally, the District receives funds for categorical programs and federal financial aid for students. It is critical that the District maintain stable funding in order to continue its mission to serve and support the local community and its students.

In his news release on June 23, 2016, County Assessor Mark Church announced that the County property assessment roll expanded by \$13.5 billion (7.6%) to \$191 billion in assessed valuations. It marks the sixth consecutive year that the roll has increased which is reflective of the flourishing economy in the County. The County has seen significant growth in new construction, record high job growth along with rising real estate prices. *The property assessment roll is the assessed value of all properties as of January 1 each year and reflects changes in ownership, new construction, and declines/restorations in value from the previous January 1.*<sup>3</sup> The roll is comprised of two sections known as the “secured roll” and “unsecured roll.” The secured roll includes 220,875 commercial and residential real properties.

A recent real estate market report indicated that San Mateo County remains strong with a single family home selling at a median sales price of \$1.3 million. This is down from the \$1.4 million peak of May 2016. Given low inventory, it is likely that prices will strengthen during the spring selling season.<sup>4</sup>

Economic indicators in San Mateo County point to growth that has started to soften. According to the Cushman and Wakefield’s third quarter report of 2016, the rates of growth for office space occupancy and rental rates are decreasing. These small corrections can help ease an overheated market and avoid sharper declines later. However, at 7.5% vacancy rate, the County is considered at full capacity in lease and overall vacancy.<sup>5</sup>

### **SMCCCD Public Safety Study**



In late 2015, the San Mateo County Community College District Board of Trustees directed that a Public Safety Services Committee be established to evaluate the District’s Department of Public Safety and to make recommendations to the Board of Trustees on ways to ensure the District is providing the best safety and security for its students, faculty, staff and visitors.

Margolis Healy and Associates was commissioned by the Board to conduct a broad and comprehensive study of all aspects of the Department, compared to best and most promising practices for public safety departments in institutions of higher education throughout the Bay Area, State of California and the nation. The study will result in a report containing recommended areas of improvement. This staff report will be the basis for recommendations to the Board of Trustees from the SMCCCD Public Safety Services Study Committee.

<sup>2</sup> [http://www.edd.ca.gov/About\\_EDD/pdf/urate201702.pdf](http://www.edd.ca.gov/About_EDD/pdf/urate201702.pdf)

<sup>3</sup> [http://www.smcare.org/care/news\\_features/press/2016/press\\_062316.asp](http://www.smcare.org/care/news_features/press/2016/press_062316.asp)

<sup>4</sup> <http://investsf.com/san-mateo-county-market-report-2016-year-in-review-2017-year-in-advance/>

<sup>5</sup> Cushman & Wakefield MarketBeat report, San Mateo County Office and R&D, Q3 2016

### District Enrollment

Following is enrollment data provided by the Office of the Vice Chancellor of Educational Services and Planning for Spring 2017. 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. Course enrollments are the total number of enrollments in each class.

While the majority of the District’s unrestricted general fund revenue is not driven by changes in full time equivalent students (FTES), the drop in FTES does have an impact on many of our restricted programs that are fully or partially funded based on FTES.

### End of First Day of Classes

	Cañada		CSM		Skyline		SMCCCD	
Overview	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	13,338	-6.62%	21,987	-0.66%	21,926	-3.50%	57,251	-3.19%
College Headcounts	6,379	-2.16%	8,958	.26%	9,050	-2.81%	24,387	-1.53%
FTES*	1,637	-5.31%	2,850	-4.57%	2,921	-2.89%	7,408	-4.04%
Load**	451	-2.97%	455	-6.16%	474	-5.89%	462	-5.30%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	140	-6.04%	266	-7.32%	201	1.01%	607	-4.41%
First-Time Transfer	313	-5.15%	509	3.25%	382	-11.16%	1,204	-3.91%
Returning	294	-3.61%	407	1.75%	440	-3.51%	1,141	-1.72%
Returning Transfer	282	-12.42%	433	-2.70%	379	-12.67%	1,094	-8.91%
Concurrent K-12	285	1.42%	278	-21.69%	402	37.67%	965	3.99%
Continuing	5,065	-1.32%	7,065	1.58%	7,246	-3.40%	19,376	-1.09%
Internet Enrollments	2,704	10.19%	3,846	18.08%	3,607	-7.16%	10,157	5.85%

Source: Argos Enrollment Statistic Reports (Argos report dated 1/17/17)

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

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. For Spring 2016, the change is computed by the first day classes started on 1/20/16.

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

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

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

\*\*\*\*FTE: The Full-Time Equivalent faculty count is determined by a set of rules provided to each college at the time the data are requested. Generally, the figures are the decimal fraction of the teaching hours or units (whichever is standard at a given college) ascribed to the faculty member for teaching work done. Non-teaching time is specifically excluded so that it does not affect the value of the data. Work done by non-certificated personnel is not included.

**SMCCCD 2016-17 and 2017-18 Budget Planning**

The Board of Trustees approved the 2017-18 Budget and Planning Calendar in January 2017 (see Pages 86-89). The current resource allocation model was implemented in the current year mainly to address the District’s community supported status. It reflects District priorities which rely less on enrollment for funding but rather recognize the need to focus on community needs. The District Committee on Budget and Finance reviews preliminary income assumptions and expenditure plans for 2017-18. As in the past, the District Committee on Budget and Finance reviews and revises the allocation model annually or as needed.

**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**

SMCCCD prepares for increases in health costs as medical costs increase each January. 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 2017-18 expenditure plans as budget planning begins.

The average percentage increase to medical premiums for one-party effective January 1, 2017 is 3.89%. Blue Shield Net Value was dropped from the list of health providers. For the last few years, there have been no changes to Delta Dental or VSP (vision care) which remain at the same level. As contracts had expired for all bargaining units in June 2016, discussions are still underway for the new contract period through the current year.

According to the School Services of California, the Public Employees Retirement System (PERS) employer contribution rate for 2017-18 is projected to be 15.80 % (up from 13.888%). The PERS Board will adopt an official rate at their Board meeting in May. The employer PERS rate is projected to increase to 28.20% in 2023-24.

Due to the forecasted State Teachers Retirement System (STRS) unfunded liability, the State Legislature has taken action and Governor Brown signed AB1469 that would increase STRS rates, gradually phased in for the next few years. For employers, current law requires contribution rates to gradually increase to 19.1% in 2020-21. The employer rate for the STRS’ Defined Benefit rate will increase from 12.58% to 14.43% in 2017-18. Beginning July 1, 2021, the employer rate will likely stay above 19.5% into the 20%+ range until full funding in 2046.

Utility and property insurance costs are also projected to increase.

**District Committee on Budget and Finance members for 2016-17:**

Kathy Blackwood	District Executive Vice Chancellor
Eloisa Briones	Skyline Budget Office
Tony Burrola	Cañada AFSCME
Mary Concha Thia	Cañada Budget Office
Doug Hirzel	Cañada Academic Senate
Judy Hutchinson	Skyline Budget Office
Barbara Lamson	Skyline Classified
Steven Lehigh	CSM AFT
Vincent Li	CSM Academic Senate
Michele Marquez	Cañada Budget Office
Vickie Nunes	Cañada Classified
Ludmila Prisecar	CSM Budget Office
Jan Roecks	CSM Budget Office
Bernata Slater	District Chief Financial Officer
Linda Whitten	Skyline Academic Senate

Student representatives from each College

**2016-17 Mid-Year Budget Status**

**Revenues**

The District’s revenue received to date is **\$94,324,514** or 57.61% of the total revenue budget. Most of the non-resident tuition fees, property taxes, EPA, interest income and miscellaneous income have been posted at mid-year.

<b>Unrestricted General Fund Revenue</b>	<b>2016-17 Budget</b>	<b>12/31/2016 Actuals</b>	<b>% of Total Budget</b>
PropTax/ RDA/Enroll	\$144,775,615	\$80,170,877	55.38%
Proposition 30 (EPA)	1,732,048	966,134	55.78%
Lottery/Mandated Cost	4,653,631	1,641,192	35.27%
State PT Faculty and other State apportion	1,569,689	1,421,146	90.54%
Apprenticeship	231,196	120,222	52.00%
Non Resident Tuition	7,549,502	7,691,634	101.88%
Interest Income	1,000,000	896,098	89.61%
Miscellaneous	2,228,670	1,417,210	63.59%
<b>Total Projected Revenue</b>	<b>\$163,740,351</b>	<b>\$94,324,514</b>	<b>57.61%</b>

**Expenditures**

The District’s expenditures to date are \$71,878,191 or 41.59% of the total expenditure budget.

<b>Unrestricted General Fund Expenses</b>	<b>2016-17 Budget</b>	<b>12/31/2016 Actuals</b>	<b>% of Total Budget</b>
Cañada College	\$24,827,103	\$11,892,507	47.90%
College of San Mateo	42,862,808	18,941,085	44.19%
Skyline College	41,882,319	20,621,749	49.24%
District Office/Facilities	27,103,082	12,038,420	44.42%
Central Services	36,163,401	8,384,430	23.18%
<b>Total Expense Budget</b>	<b>\$172,838,712</b>	<b>\$71,878,191</b>	<b>41.59%</b>

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2016. 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 an 11% contingency reserve of more than \$18 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	\$37,380
2000	Classified Salaries	(439,933)
3000	Employee Benefits	296,872
4000	Supplies and Materials	(221,687)
5000	Operating Expenses	9,834
6000	Capital Outlay	130,608
7000	Other Outgo	<u>201,760</u>
Total		\$14,834

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:

8800	Local Revenues	\$ 14,393
8900	Other Sources	<u>441</u>
Total		\$14,834

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	\$1,203,780
2000	Classified Salaries	432,892
3000	Employee Benefits	337,998
4000	Supplies and Materials	1,009,984
5000	Operating Expenses	84,289
6000	Capital Outlay	360,846
7000	Other Outgo	<u>100,610</u>
Total		\$3,884,217

Increases in the Restricted General Fund budget occurred as a result of new federal grants for the Math/ Science programs at CSM and Cañada College, and increases to State categorical programs to match actual fund allocations and State restricted lottery funds for instructional materials. A list of new grants and augmentations to specially funded programs in the Restricted General Fund is located on Page 50.

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

8100	Federal Revenues	\$1,621,278
8600	State Revenues	2,316,143
8800	Local Revenues	<u>(53,204)</u>
Total		\$3,884,217

**Capital Outlay Projects Fund – Fund 4**

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

2000	Classified Salaries	\$ 86,217
3000	Employee Benefits	1
4000	Supplies and Materials	648,386
5000	Operating Expenses	3,492,287
6000	Capital Outlay	<u>(4,217,662)</u>
Total		\$29,229

Changes in the expenditure budget relate to the redefinition of various projects and realignment within account classifications.

**Capital Outlay Projects Fund – Fund 4**

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

8800	Local Revenues	\$4,742
8900	Other Sources	<u>24,487</u>
Total		\$29,229

Revenue increased as a result of the State allocation for scheduled maintenance and repair as well as transfers from the sites for one-time fund reserves.

**Trust Fund (Student Aid) – Fund 7**

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

7500	Scholarships	\$277,615
7600	Payments to Students	<u>31,638</u>
Total		\$309,253

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

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

8900	Other Sources	<u>309,253</u>
Total		\$309,253

**OTHER FUNDS**

**Self-Insurance Fund (Fund 2)**

The Self Insurance Fund (Page 46) 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 \$1,740,501 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 48) is to account for the accumulation of resources for, and the payment of, general long-term debt and long-term leases. SMCCCD’s debt consists of the general obligation bonds for capital outlay. Revenue comes from property taxes.

**Restricted General Fund (Fund 3)**

The Restricted General Fund (Pages 51-55) includes all specially funded programs which are restricted in their use by law, regulations, donors, or other outside Federal, State and Local agencies. Included in the Restricted General Fund are Health Services and Parking Programs.

Health Services Fund

Mid-year Health Services fee revenue decreased slightly from \$865,614 in 2015-16 to \$818,676 in 2016-17. The \$46,938 decrease can be attributed to declining enrollment and an increase in students enrolling in online classes that do not require health services fees. For residents, there has been no increase to the current health fee of \$19 per semester and \$16 for summer school since Fall 2012.

Parking Fund

Mid-year parking fee revenue increased minimally from \$1,081,870 in 2015-16 to \$1,097,769 in 2016-17.



There have been no changes to parking fees for 2016-17. The parking fee for a full semester remains at \$52 which is currently the maximum amount permitted by the Education Code. The two-term Fall/Spring semester parking permit remains at \$94. One-day permits remain at \$2 per day. A recent announcement from the State will increase the parking fees from \$52 to \$53 per semester.

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. The rates for these students remain unchanged.

**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 58-59. Project expenditures as of December 31 were \$9,057,501.

The Capital Projects Fund summary totals have been updated to reflect the correct year end balances. The updated pages are included in the budget tables summary section of this report.

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 (CIP2) with only a handful of projects remaining. To date, Measure A bond funds have generated an interest of \$34 million, which increased the Measure A budget from \$468 million to \$502 million. As of December 31, 2016, the District has expended \$499,772,511 and committed \$1,350,181 of Measure A funds – 99.8% of the total authorization.

Continual revision and update to the master schedule and the master budget of the Capital Improvement Program match 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 absence of any State educational facilities bond between 2006 and last year.

The successful passage of Measure H in November 2014 by the voters of San Mateo County is allowing the District to complete the modernization, construction and reconstruction projects as envisioned in the 2015 Facilities Master Plan Amendment that was approved by the Board in January 2015.

Staff is working diligently to get the first wave projects to market, and construction on some of the projects should begin in early 2017. As of December 31, 2016, the District has expended \$ 10,361,920 and committed \$76,262,628 of Measure H funds - 22% of the total authorization.

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 early February 2017, but are subject to change.

**State Capital Outlay update:**

While the Board of Governors approved 29 projects for funding in 2017-18, the Governor's budget includes five Proposition 51 bond funded projects. The Governor proposed to focus on projects that addressed critical health and safety needs as well as improving existing instructional infrastructure. Only five community colleges were approved (SMCCCD was not one of them) for funding the Governor's budget; however, it is hoped that additional funding will be approved with the passage of the State final budget in June. If approved, several projects will be initiated at SMCCCD.



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

- Parking Lot and Roadway Light Upgrade, Phase 2 (LED)
  - Anticipated Completion date: Summer 2017
- Campuswide ADA Mitigation
  - Anticipated Completion date: Summer 2017

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

- Building 1N Kinesiology and Wellness Center
- Building 23N Math/Science/Technology

**Future State Capital Outlay Funded Projects** – The State has informed the District that the following projects are approved for future State Capital Outlay funding contingent upon additional funding that will be approved with the passage of the State final budget in June and subsequent confirmation of project priorities by the California Community College Chancellor's Office (CCCCO):

- Building 13 Multiple Program Instructional Center (FPP)
- Building 3 Performing Arts Center Technology and Environmental Modernization (IPP)

College of San Mateo

**Active Construction Projects** – The following project is under construction:

- Parking Lot and Street Light Upgrade, Phase 2 (LED)
  - Anticipated Completion date: Spring 2017

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

- Building 6 Aquatics Center Pool System Upgrade
- Solar and Energy Storage
- Building 17 Student Life and Learning Communities Renovation
- Building 3 Humanities and Arts Renovation

**Future State Capital Outlay Funded Projects** – The State has informed the District that the following project is pending and may be approved for future State Capital Outlay funding contingent upon additional funding that will be approved with the passage of the State final budget in June and subsequent confirmation of project priorities by the CCCCCO:

- Building 9 Library Modernization (FPP)



**Completed Projects** – The following project was completed during the second half of the fiscal year:

- Building 5 Learning Commons Phase 2 New Technology-Enhanced Active Learning (TEAL) Classroom and Signage Upgrades

**Active Construction Projects** – There are currently no projects under construction.

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

- Building 1N Social Science and Creative Arts
- Building 12N Environmental Science
- Building 19 Pacific Heights Renovation
- Parking Lot L Expansion and Parcel B ADA Access

**Future State Capital Outlay Funded Projects** – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding contingent upon additional funding that will be approved with the passage of the State final budget in June and subsequent confirmation of project priorities by the CCCCCO :

- Building 2 Workforce and Economic Development Prosperity Center (FPP)
- Building 5 Learning Resource Center Technology and Environmental Modernization (IPP)

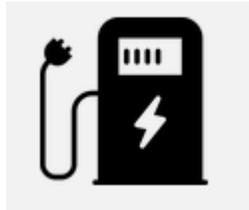


**Completed Projects** – The following projects were completed during the second half of the fiscal year:

- Districtwide Network Core Switch Upgrade
- Districtwide Earthquake Preparedness Program
- Districtwide Emergency Annunciation System Upgrade

**Active Districtwide Projects:** The following projects are under construction:

- Districtwide Utility Measurement & Verification
  - Anticipated Completion date: Spring 2017
- Districtwide Classroom Security Hardware Upgrade, Phase 2
  - Anticipated Completion date: Spring 2017
- Districtwide Evacuation Map Upgrade
  - Anticipated Completion date: Spring 2017
- Districtwide Electric Vehicle Charging Stations
  - Anticipated Completion date: Spring 2017



- Districtwide UPS Device (MDF/IDF) Replacement
  - Anticipated Completion date: Fall 2017
- Districtwide Symetra UPS Device (MPOE) Replacement
  - Anticipated Completion date: Fall 2017
- Districtwide Network Switch Upgrade
  - Anticipated Completion date: Fall 2017
- Districtwide Firewall Network Switch Replacement
  - Anticipated Completion date: Fall 2017
- Districtwide Wireless Access Point Replacement
  - Anticipated Completion date: Fall 2017

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

- Districtwide ADA Transition Plan Upgrade
- Districtwide Fire Alarm Panel Replacement

The District Sustainability Initiative helps institutionalize sustainability by supporting campus sustainability efforts, through aligned program development, and highlighting the valuable sustainability work of staff, faculty and students - our greatest renewable resource. Below are some District Sustainability Initiative highlights from the past year.



### Curriculum

Partnerships with faculty and Facilities to utilize the campus as a living lab to perform a water audit gave the students hands on experience and increased operational efficiencies.



### Energy

Building sub-meters were installed District wide for monitoring utility usage and the outdoor LED lighting retrofit was completed. These are part of the District Zero Net Energy Strategy under development.



### Water

District wide water consumption decreased from 2015 to 2016. Water efficiency measures continue to be identified and implemented.



### Sustainable Procurement

In 2017, a District Green Office Program is being generated to reduce waste and identify opportunities for efficiencies.



### The Built Environment

Capital Improvement Projects are in the design phase and two new LEED buildings are planned to be added to the campuses.



### EV Charging Stations

SMCCCD's electric vehicle (EV) charging program has been a major success since the 19 installations across the campuses in 2013. This year, SMCCCD has increased the number of EV charging stations to 31 stations, thus continuing to support the increase of EV charging infrastructure for its students, faculty and staff.



### Coming Soon to a Bin Near You

SMCCCD is expanding waste services and will begin composting waste materials. Adding composting is part of SMCCCD's Zero Waste initiative and will be implemented on the campus in a series of phases.



### Campus Sustainability Plans

The 2013 plans are currently being updated in 2016-2017 and are led by the campus sustainability committees.

**Enterprise/Auxiliary Fund (Fund 5)****Bookstores**

The following report covers the period July 1, 2016 through December 31, 2016 for the District Auxiliary Services. The District Auxiliary and Commercial Operations, including the three campus Bookstores, cafeterias, vending operations and the San Mateo Athletic Club (SMAC) at the College of San Mateo, are self-sustaining enterprises. All income generated covers the total salaries and expenses generated by these operations. General fund dollars are not used to subsidize District enterprise operations.

<b>Bookstore Sales</b>	<b>2016-17</b>	<b>2015-16</b>	<b>\$ Change</b>	<b>% Change</b>
Regular Merchandise Sales	\$2,850,002	\$2,927,815	\$ (77,813)	-2.7%
Computer Products Sales	143,960	71,145	72,815	102.3%
Total Merchandise Sales	2,993,961	2,998,960	(4,999)	-0.2%
Textbook Rental Income	226,239	230,303	(4,065)	-1.8%
Production Service Income	230,361	197,695	32,666	16.5%
<b>Total Sales</b>	<b>\$3,450,561</b>	<b>\$3,426,958</b>	<b>\$23,603</b>	<b>0.7%</b>

Regular merchandise sales have decreased slightly this year compared to last year by 2.7% as textbook sales continue to struggle. Merchandise sales are buffered by the sale of coffee, convenience items and food at all three stores; these sales remain strong across the District despite enrollment declines and are largely responsible for keeping the Bookstores financially stable. Textbook sales continue to decrease due to a number of factors including the decline in enrollment as well as faculty transitioning to on-line materials as well as less expensive inclusive access materials that are sold by the Bookstores at lower process and tighter margins. Further, textbook rentals are not represented as sales and, therefore, as more textbooks are rented, fewer textbooks are sold. In fact, we are realizing the gross margin we would from the sale of a new book on the rental of any book. Textbook rental fee revenue decreased by 1.8% over last year as the program has matured with fewer new titles added. The program continues to serve thousands of students each semester offering substantial savings over purchasing new and used textbooks.

Computer product sales have increased substantially so far with the increased sale of Chrome Books through the Bookstores, as have the sale of course kits which combine academic materials and necessary supplies into a package. This represents savings to students who buy the package over purchasing the items individually. The Bookstores have been much more aggressive about creating packages to incentivize students to shop on campus. Also showing strong growth is the Production Services side of the house, also known as the central duplicating shops, which are operating as part of the Bookstores at all three Colleges, fulfilling duplicating and publication needs.

**Comparative figures are shown below:**

<b>Bookstore Recap</b>	<b>2016-17</b>	<b>2015-16</b>	<b>\$ Change</b>	<b>%Change</b>
<b>Operations</b>				
Merchandise Sales	\$2,993,961	\$2,998,960	\$(4,999)	-0.2%
Textbook Rental Income	226,239	230,303	(4,065)	-1.8%
Production Service Income	230,361	197,695	32,666	16.5%
Cost of Goods Sold	1,956,772	1,887,316	69,456	3.7%
<b>Gross Profit from Operations</b>	<b>1,493,789</b>	<b>1,539,461</b>	<b>(45,852)</b>	<b>-3.0%</b>

Total Operating Expenses	1,538,908	1,558,010	(19,102)	-1.2%
<b>Net Income/(Loss) from Operations</b>	<b>(45,119)</b>	<b>(18,369)</b>	<b>(26,750)</b>	<b>-145.6%</b>
Interest and Other Income	139,535	101,622	37,913	37.3%
<b>Net Income Before Other Expenses</b>	<b>94,416</b>	<b>83,253</b>	<b>11,163</b>	<b>13.4%</b>
<b>District Support</b>				
Contract Income Received	48,385	56,507	(8,122)	-14.4%
Admin Salary & Benefits	44,806	34,655	10,151	29.3%
Other Expenses	38,818	38,524	294	0.8%
<b>Net Change in Fund Balance</b>	<b>59,177</b>	<b>66,581</b>	<b>(7,404)</b>	<b>-11.1%</b>

Cost of goods sold increased slightly this year due to the higher cost of new textbooks and inclusive access materials. Total direct operating expenses decreased slightly over this same period last year due in large part to lower hardware and software maintenance as well as modest decreases in other expense categories.

Particularly noteworthy is the \$48,385 represented as “in-kind donations” received. This represents funds paid to the Bookstores from Pepsi according to the terms of the contract. In addition to the \$30,000 in partnership funds the Bookstore receives each year of the contract, Pepsi also pays \$1.50 per case of Pepsi sold by the Bookstores and cafeterias. This money will be completely spent down over the course of the academic year supporting the textbook rental fund as well as supporting a variety of activities that support teaching and learning at the Colleges.

It is expected that this will continue to be a very challenging time for all bookstores in Northern California in general as enrollments continue to flatten or decline. Lower enrollment, the added competition from now numerous outside organizations, particularly in terms of textbook sales, will put added pressure on the Bookstores’ overall financial performance. All District Auxiliary and Commercial Operations are dependent on a strong, stable enrollment for continued success. The Bookstores are committed to focusing efforts to improve service, offer as many lower cost textbook alternatives as possible, continue to grow the rental program, further integrate digital and on-line solutions at all three Colleges, increase the amount of custom and institutionally adopted textbooks Districtwide and further maximize the interest and other income potential. Doing so will assure future growth as we serve the students of the San Mateo County community.

### 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. An RFP will be issued in March 2017 to qualified vendors.
- The District’s snack vending partner is Canteen. The contract was awarded on July 1, 2012, ending on June 30, 2017. An RFP will be issued in March 2017 to qualified vendors.
- 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. The District is in the last year of this contract and is exploring multiple options for proposal and contract renewal based on the best interests of the District.

Pacific Dining, under the leadership of Rick McMahon, operates the food service at the three District campuses after initially being awarded the contract in June 2007. After the contract expired, it was renewed for operation of dining facilities on all three campuses. In addition to Pacific Dining’s financial proposal, the Colleges have come to appreciate and rely on donated services from the food service operator to subsidize their budgets and to be able to provide food for special events on campus. The details of Pacific Dining’s donated services for each College are as follows:

- Sponsor two scholarships in the amount of \$1,000 annually
- Sponsor annual Scholarship and Awards Banquet with in-kind catering services valued at \$4,500
- Co-sponsor with Student Life and Associated Students of each college 4 events each year of the contract up to \$500 annually
- Co-sponsor with college president 4 events annually for faculty, staff, and managers up to \$500

Pacific Dining has provided top quality service to the District for the past five years. They met or exceeded expectations and have offered the most beneficial financial proposal to the District, and we are pleased to have them continue as our food service professionals.

**Second quarter comparisons are noted below:**

<b>Cafeteria Recap</b>	<b>2016-17</b>	<b>2015-16</b>	<b>\$ Change</b>	<b>%Change</b>
<b>Revenues</b>				
Food Service Income	\$103,561	\$98,575	\$ 4,986	5.1%
Vending Income	35,534	36,208	(674)	-1.9%
Interest Income	2,772	2,218	555	25.0%
Event Rental	50,462	40,773	9,689	23.8%
<b>Total Revenues</b>	<b>192,329</b>	<b>177,773</b>	<b>14,556</b>	<b>8.2%</b>
<b>Expenditures</b>	<b>114,846</b>	<b>108,222</b>	<b>6,624</b>	<b>6.1%</b>
<b>Net Change in Fund Balance</b>	<b>\$77,483</b>	<b>\$69,551</b>	<b>\$7,932</b>	<b>11.4%</b>

<b>FOOD SERVICE INCOME</b>	<b>2016-17</b>	<b>2015-16</b>	<b>\$ Change</b>	<b>% Change</b>
<b>PACIFIC DINING</b>				
Cañada	\$14,677	\$19,513	\$(4,836)	-24.8%
CSM	37,844	37,844	5,841	15.4%
Le Bulldog	12,211	13,419	(1,208)	-9.0%
Skyline	32,988	27,798	5,190	18.7%
<b>Total Food Service Income</b>	<b>\$103,561</b>	<b>\$98,575</b>	<b>\$4,986</b>	<b>5.1%</b>

Compared to the second quarter 2015-16, food service income has increased modestly by 5.1%. despite declining enrollment across the district. Vending income has decreased slightly by 1.9% as expected with an enrollment decline. Overall expenditures have increased this year primarily due to increased maintenance costs on aging equipment, particularly our refrigeration units which have been failing across the district due to age. Event rental income has increased significantly by 23.8% as we continue to host outside events including community, corporate and county sponsored events. Event rental fees are poured back into the facility for continued upgrade, upkeep and enhanced maintenance allowing us to maintain the facility.

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 Aquatic Center**

The San Mateo Athletic Club (SMAC) is a professionally managed, wholly District owned, enterprise program sharing the fitness facility with the College of San Mateo. The San Mateo Athletic Club shares the instructional and training space on two levels of the Health and Wellness building that includes a large main floor, four exercise studios on the second level and an aquatics complex with a 50 meter Olympic size

competition pool, along with a 25 meter instructional pool for Adaptive Fitness and other group exercise classes. SMAC and its members enjoy this multi-use College of San Mateo facility that provides credit classes, non-credit classes, community education and adaptive fitness.

Operating as an enterprise through Auxiliary Services, SMAC is a self-sustaining community-centered, fee-based operation offering numerous service options to the San Mateo campus community and the community-at-large. The concept of a multi-use space enables the District to maximize the use of facility resources and consequently create a revenue stream that will supplement the College budgetary needs including equipment maintenance and replacement.

Over the past five years, SMAC has grown its membership to over 6,000. It provides health and wellness opportunities to the local community and offers training and certification programs to fitness professionals. SMAC also provides a revenue stream that helps to support the facility and the equipment therein where the college faculty provide teaching and learning to the students at CSM. In addition, SMAC supports the mission and goals of CSM as it continues to engage the local community in an effort to increase the exposure opportunities for the College. This effort continues to be led by an outstanding aquatics facility and programming which has attracted attention from the Peninsula and surrounding areas.

#### SMAC financial summary:

<b>San Mateo Athletic Club and Aquatic Center</b>	<b>2016-17</b>	<b>2015-16</b>	<b>\$ Change</b>	<b>%Change</b>
<b>Operating Revenues</b>				
Registration & Membership	\$1,704,022	\$1,624,465	\$79,557	4.9%
Personal Training	183,088	170,063	13,025	7.7%
Aquatics	393,979	355,909	38,070	10.7%
Parking	38,550	41,238	( 2,688)	-6.5%
Group Exercise	91,489	41,092	50,397	122.6%
Retail	12,688	13,577	( 889)	-6.5%
Other Income	7,640	9,642	( 2,002)	-20.8%
<b>Total Operating Revenue</b>	<b>2,431,456</b>	<b>2,255,986</b>	<b>175,470</b>	<b>7.8%</b>
<b>Operating Expenses</b>	<b>1,730,059</b>	<b>1,627,353</b>	<b>102,706</b>	<b>6.3%</b>
<b>Net Operating Income/(Loss), prior to District and College Support</b>	<b>701,397</b>	<b>628,632</b>	<b>72,765</b>	<b>11.6%</b>
<b>District Support</b>				
District Support Income	78,029	75,891	2,138	2.8%
District Support Expense	181,538	151,185	30,353	20.1%
<b>Net Income/(Loss) after District Support, prior to College Support</b>	<b>597,888</b>	<b>553,338</b>	<b>44,550</b>	<b>8.1%</b>
<b>College Support Expense</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0.0%</b>
<b>Net Income/(Loss) after District &amp; College Support</b>	<b>\$547,888</b>	<b>\$ 503,338</b>	<b>\$44,550</b>	<b>8.9%</b>

Total operating revenue is 7.8% or \$175,470 ahead of last year for a total of \$2,431,456. Net operating income after all expenses has increased over last year as well by 8.9% or \$44,550. One of the many benefits of this enterprise is that SMAC is in a position to replace equipment that is aging or replace equipment with equipment outfitted with superior technology with enterprise funds. Prior to creating SMAC, equipment used by students in the Kinesiology/PE academic program was used far in excess of its useful life due to limited resources for equipment replacement. The District has begun replacing aging equipment this year and has added new treadmills, spin bikes and other equipment that is used and enjoyed by students and members alike. SMAC

will continue to maximize memberships and explore new partnerships by offering more continuing education programs and certification.

## **Community, Continuing and Corporate Education**

### **2-Year Anniversary and Evolving Story**

The 2016-17 Mid-Year Report marks the two-year anniversary of Community Education's rebranding and relaunch as Community, Continuing and Corporate Education (CCCE). Despite its short history, CCCE has made tremendous strides towards fulfilling its mission to become a financially self-sustaining powerhouse of programs and initiatives creating impact for San Mateo County residents, families, businesses, nonprofits and government agencies as well as for international students and groups seeking educational and training opportunities within the San Mateo County Community College District.

As CCCE continues to lean in to accomplish its 2015-2020 strategic goals, its evolving story is best summarized in three short phrases: "*Innovative Education. Signature Programs. Global Impact.*" As seen below, CCCE's featured accomplishments for 2016-17 reflect this evolving story of creating innovative educational programs, defining signature programs, and global impact for international students and groups – an exciting story that continues to grow.

### **Strategic Goals for 2015-2020**

1. Increase Community, Continuing and Corporate Education (CCCE) training and services to San Mateo County residents, families and businesses through increased lifelong learning and professional certifications for adults, expanded academic and fitness programming for youth, and customized workforce training for public and private-sector organizations.
2. Increase revenue-generating contract training for public and private-sector organizations.
3. Develop internationally-recognized, revenue-generating Intensive English Programs for students, educators, administrators and executives.
4. Contribute to the economic development of San Mateo County through collaborative partnerships with industry and workforce/economic development agencies.
5. Increase credit-based enrollments through new credit/not-for-credit hybrid programming.
6. Create or expand revenue-generating programs in collaboration with the San Mateo Athletic Club.

### **Featured Initiatives for 2016-17**

The following select initiatives are currently in progress and reflect CCCE efforts to achieve its strategic goals:

#### ***High School Pipeline to Credit Programming at Cañada:***

- CCCE collaborated with full time Multimedia Arts faculty at Cañada College to design the Multimedia Arts Summer Academy (MASA), which will launch in July 2017 as a tuition-based and scholarship-supported opportunity for area high school students to build their skills in Graphic Design, Web Design, Multimedia Arts, and Animation & Video Game Art.

This full day, two-week program reflects the four major themes of the credit-bearing Multimedia Arts program and will introduce students to the skills needed for future digital arts career pathways as well as to certificate and degree program opportunities at Cañada College. In addition to skill building classes, Portfolio Days will be held each Friday to enable students to present their projects from the week's classes, and to prepare for the final Portfolio Show (open to friends, parents and guardians), in which prizes will be awarded by a panel of industry experts. More information is available at the program's newly created website at <http://smccd.edu/masa/>.

### ***Credit/Not-for-Credit Collaboration at CSM***

- CCCE collaborated with the College of San Mateo and the Interactive Advertising Bureau’s iDiverse Initiative to develop and launch the nation’s first-ever credit-bearing Digital Advertising program leading to IAB certification and increased diversity in the digital advertising industry. Designed to run as a pilot not-for-credit program while simultaneously being submitted for credit-bearing approval and taught by certificated faculty at CSM, this rigorous program (now running as a CSM credit course) serves as a model for rapid development of industry-initiated training from not-for-credit to credit-bearing programming.

The for-credit program prepares participants for entry-level positions in the digital advertising industry by providing an in-depth overview of digital advertising and the media buying and selling life cycle, with class topics such as an overview of the digital media ecosystem, including digital ad operations, complete campaign planning, execution, and analysis tasks for a range of digital advertising areas. The program also features advertising industry guest speakers and not-for-credit skill-building workshops such as presentation skills, effective teamwork, customer service, career navigation for the high tech industry, and more. Of the 23 students who sat for industry certification following the program, 21 passed the exam – and are expected to receive job search support from the Interactive Advertising Bureau’s Education Foundation. Student profiles may be found at <http://www.idiverse.org/education-programs/college-san-mateo/2016-graduates/>, and video highlighting the program can be found on YouTube at <https://www.youtube.com/watch?v=dp3aJS5krZM&feature=youtu.be> and two graduates speaking at the annual IAB Conference can be found here <https://www.youtube.com/watch?v=qiQYFn5MYjU>

### ***Winning IEPI Grant from State Chancellor’s Office – for the District***

- CCCE co-authored a winning \$50,000 Institutional Effectiveness Partnership Initiative Grant (IEPI) from the State Chancellor’s Office in collaboration with the Office of Human Resources – the first-ever grant from IEPI awarded directly to the San Mateo County Community College District.

The IEPI grant provides the opportunity to support its three colleges by increasing collaborative leadership among college leaders, deans, and administrators through the development of a multifaceted Leadership Development Program. Grant activities will run during the 2017 calendar year and will include a Leadership Development Summit as well as trainings and on-campus retreats for Campus Leadership Team and Peer Leadership Groups.

### ***Winning Mandela Washington Grant from Department of State – for Skyline College***

- CCCE co-authored a winning \$150,000 Mandela Washington Fellowship grant from the US Department of State’s Bureau of Educational and Cultural Affairs in collaboration with Skyline College’s Global Learning Program and Services division – helping Skyline College become the first community college ever awarded a Mandela Washington Fellowship grant. The 2017 awards were granted through an open competitive process to 10 new and 28 continuing colleges and universities across 25 states, including such notable institutions as Dartmouth, Northwestern University, Purdue University, University of Notre Dame, UC Davis, and more. The six-week program will host 25 young African leaders at Skyline College from June 16 to July 30 and will provide Fellows aspiring to become leaders in the private sector or to start their own business ventures in Africa with full immersion in a Business and Entrepreneurship Institute.

According to the Department of State, “the Mandela Washington Fellowship for Young African Leaders is the flagship program of the Young African Leaders Initiative (YALI) and embodies the United States’ commitment to invest in the future of Africa. The Mandela Washington Fellowship brings young leaders to the U.S. for academic coursework and leadership training and creates unique opportunities in Africa for Fellows to put new skills to practical use in leading organizations, communities, and countries.”

**Expanded Training Contract with Human Services Agency of San Mateo**

- CCCE secured a \$95,000 contract with the Human Services Agency of San Mateo to provide administrative training for CalWORKs clients seeking employment in office and administrative roles with area companies. 2016-17 training will include two cohorts of training focused on administrative and MS Office suite skills, and one cohort focused on customer service skills to prepare participants for employment in customer service related positions with area organizations.

**Other Select New Initiatives in Progress**

- Summer Teacher Training Camps for international teachers from China and Japan
- Summer Innovation Camps for international students from Guatemala, China, and Japan
- Scrum Training with a locally-based foreign vehicle manufacturer
- Development of the Future Scholars Initiative for High School Students at Skyline College
- Development of credit/not-for-credit programming in DevOps at Skyline College
- Development of credit/not-for-credit programming in Digital Advertising 2.0 (for incumbent workers) at CSM

As we look forward to the remainder of 2016-17, CCCE remains energized by the future, inspired by our mission, and poised to continue our evolving story of Innovative Education, Signature Programs, and Global Impact.

**Financial Performance**

The following charts represent CCCE and the Silicon Valley Intensive English Program’s (SVIEP) financial performance through December 2016:

<b>Community, Continuing &amp; Corporate Education (with SVIEP)</b>	<b>2016-17</b>	<b>2015-16</b>	<b>\$ Change</b>	<b>% Change</b>
Revenues	\$495,142	\$258,162	\$236,980	91.80%
Expenditures				
Salaries and Benefits	402,544	208,143	194,401	93.40%
Other Operating Expenses	374,189	222,009	152,180	68.55%
Total Expenses	<b>\$776,733</b>	<b>\$430,152</b>	<b>\$346,581</b>	80.57%
Transfer in – Others	0	417,000	(417,000)	-100.00%
<b>Net Change in Fund Balance</b>	<b>\$(281,591)</b>	<b>\$245,010</b>	<b>\$(526,601)</b>	-214.93%

<b>Community, Continuing &amp; Corporate Education (without SVIEP)</b>	<b>2016-17</b>	<b>2015-16</b>	<b>\$ Change</b>	<b>% Change</b>
Revenues	\$456,500	\$258,162	\$198,338	76.83%
Expenditures				
Salaries and Benefits	\$257,780	\$161,550	\$96,230	59.57%
Other Operating Expenses	\$248,756	\$199,614	\$49,142	24.62%
Total Expenses	<b>\$506,536</b>	<b>\$361,164</b>	<b>\$145,372</b>	40.25%
Transfer in – Others	\$0	\$0	\$0	
<b>Net Change in Fund Balance</b>	<b>\$(50,036)</b>	<b>\$(103,002)</b>	<b>\$52,966</b>	-51.42%

<b>Silicon Valley Intensive English Program (SVIEP)</b>	<b>2016-17</b>	<b>2015-16</b>	<b>\$ Change</b>	<b>% Change</b>
Revenues	\$38,642	\$0	\$38,642	0%
Expenditures				
Salaries and Benefits	\$144,764	\$46,593	\$98,171	211%
Other Operating Expenses	\$125,433	\$22,395	\$103,038	460%
Total Expenses	<b>\$270,197</b>	<b>\$68,988</b>	<b>\$201,209</b>	292%
Transfer in – Others		\$417,000	(\$417,000)	-100%
<b>Net Change in Fund Balance</b>	<b>(\$231,555)</b>	<b>\$348,012</b>	<b>(\$579,567)</b>	<b>-167%</b>

As seen in the second chart above, CCCE (*without SVIEP*) sharply increased its mid-year revenues by 76.83% (or \$198,338) from December 2015 YTD to December 2016 YTD, while at the same time decreasing its net fund negative balance by 51.42% (or \$52,966) for the same period.

According to the third chart, SVIEP’s launch as a federally approved Intensive English Program provided a small initial increase in tuition revenue in the first quarter and the second quarter from its first few students, while simultaneously expanding its expenditures through instructional costs, external marketing and recruiting, and program staff. SVIEP began Fall A with three (3) F-1 students, grew to seven (7) in Fall B, and expanded to twenty-two (22) in Spring A. SVIEP projects to cover at least 50% of its costs for fiscal year 2017-2018, and to reach breakeven and/or profitability in fiscal year 2018-19.

Through this investment phase of its multi-year growth curve, CCCE anticipates significant increases in year-over-year revenues as well as increases in year-end net revenues. Growth will expand more rapidly in fiscal year 2018-19 with the Multimedia Arts Summer Academy, the growth of Corporate Education, the addition of new short-term international trainings, and other new initiatives.

**Child Development Fund (Fund 60)**

The Child Development Fund (Pages 72-74) 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 with the California Department of Education. Cañada College currently does not operate a center.

CSM’s Child Development Center was awarded a grant of \$12,000 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 sixth year and continues to promote healthy lifestyles to help prevent childhood obesity.

**Trust Fund/Student Financial Aid (Fund 7)**

Awards for Fall 2016 are reflected in this report and total \$8,589,316, a decrease of \$701,027 over the same period last year. The decrease is mostly due to the continued decline in enrollment and thus a decline in the number of students receiving Federal awards even though the maximum Federal Pell award increased to \$5,815 from \$5,775 in the previous year. Additional Fall 2016 awards, along with those for Spring 2017, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 76-79.

According to the Financial Aid Directors, decline in awards could be attributed to students not maintaining satisfactory academic progress (SAP), expected family contributions (EFC) being higher as families having higher incomes relative to the national average fail to qualify for full awards, students exceeding 90 units, and students not completing the required paperwork. The Colleges have taken action to encourage students to complete their files.

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.

**Reserve Fund for Post-Retirement Benefits (Fund 8)**

The fund was established to meet future needs and to lessen the burden on the general fund. In 2010, the District started charging itself an amount to cover the future retiree 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 \$83,019,485 ending December 31, 2016. Amounts from the Retirement Reserve Fund are being transferred periodically to the Futuris Trust Fund. The Reserve Fund for Post-Retirement Benefits can be found on Page 82.

**Associated Students**

The following report covers the period July 1, 2016 through December 31, 2016 for the Associated Student Bodies.

Total income and expenditures for the Associated Student Body (ASB) at each College for the second quarter of 2016-17 are listed below:

<b>Associated Students Income</b>	<b>2016-17</b>	<b>2015-16</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$51,125	\$51,519	\$(395)	-0.8%
College of San Mateo ASB	86,329	81,786	4,543	5.6%
Skyline College ASB	82,782	80,080	2,702	3.4%

<b>Associated Students Expenditures</b>	<b>2016-17</b>	<b>2015-16</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$28,696	\$27,792	\$904	3.3%
College of San Mateo ASB	83,383	79,261	4,122	5.2%
Skyline College ASB	44,260	85,203	(41,223)	-48.2%

**Income:**

Activity card sales are the major source of income for the Associated Students. Sales at all three Colleges have increased slightly compared to the same period in 2015.

Vending machines sales commissions –

- Beverage machine sales (Pepsi contract): At Cañada and Skyline, beverage machine sales have decreased by 20% and 9% respectively while CSM has reported an increase of 5% in sales.
- Snack machine sales (Action Vending contract): At Cañada, snack machine sales have increased slightly

by 0.4%, while CSM and Skyline have reported decreases of 4% and 10% in sales respectively.

**Investment interest Income –**

The main source of interest income is from the County Investment Pool. The average interest rate for the period has increased from 0.87% in 2015 to 0.97% in 2016. The amount of interest earned reconciles with the investment balances of all three Colleges during this period.

**Expenditures:**

In general, 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.

At Cañada College, there were 42 ASB organized events and activities in this period compared to 37 events last year. The overall expenditures have increased by 3.25% compared to last year. While most operating expenditure categories have decreased, the exceptions are increases in Spirit Thursday by \$3,807 or 80% and Vending Income Transfer by \$2,458 or 75%.

At College of San Mateo, there were 41 ASB organized events and activities in this period compared to 52 events last year. The Program expenses have increased by 47% due to fewer but bigger events hosting more participants this year. The increase of Program expense (increased by \$3,739) and Program Assistance expense (increased by \$5,126) were largely offset by the decrease in Publicity expense of \$6,037, resulting a moderate net increase of overall expenditures of 6.5%. Also at CSM, students have been working to reach out to other students via social media, etc., which has translated into the printing of fewer flyers and other printed materials.

At Skyline, despite a small increase in Operating Income of \$2,436 or 3.4%, the ASB has recorded a huge increase in Net Income of \$43,925. The current year net income was largely a result of an overall decrease in expenditures (decreased by \$41,223 or 48%), which are summarized below:

- The largest decrease was in Conference/Retreat/Training expense (decreased by \$18,065 or by 70%, resulting from two major factors. Firstly, the ASB did not attend the CCCSAA conference in 2016; the cost to attend was \$2,629 in 2015. Secondly, the January 2016 Museum of Tolerance trip expenses of \$13,655 were paid by check in December 2015 and recorded in the same month instead of in January 2016 (or the next quarter’s income statement).
- Student Assistant Salary (decreased by 7,864 or 37%).
- Program Assistance expense (decreased by \$7,426 or by 88%).
- Program expense (decreased by \$3,005 or by 19%).
- Publicity expense (decreased by \$2,999 or by 53%).

In addition, there were altogether 29 ASB organized events and activities in this period compared to 21 events last year. The size of the events in 2016 are similar to that of 2015. Despite the increase in the number of activities, the Publicity expense has decreased due to reduction of giveaway items distributed at events.

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

<b>Associated Students Net Income</b>	<b>2016-17</b>	<b>2015-16</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$22,428	\$23,548	\$(1,299)	-5.5%
College of San Mateo ASB	2,946	2,524	421	16.7%
Skyline College ASB	38,522	(5,403)	43,925	-812.9%

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## **Budget Tables**

**Page 27 – SMCCCD Funds Chart**

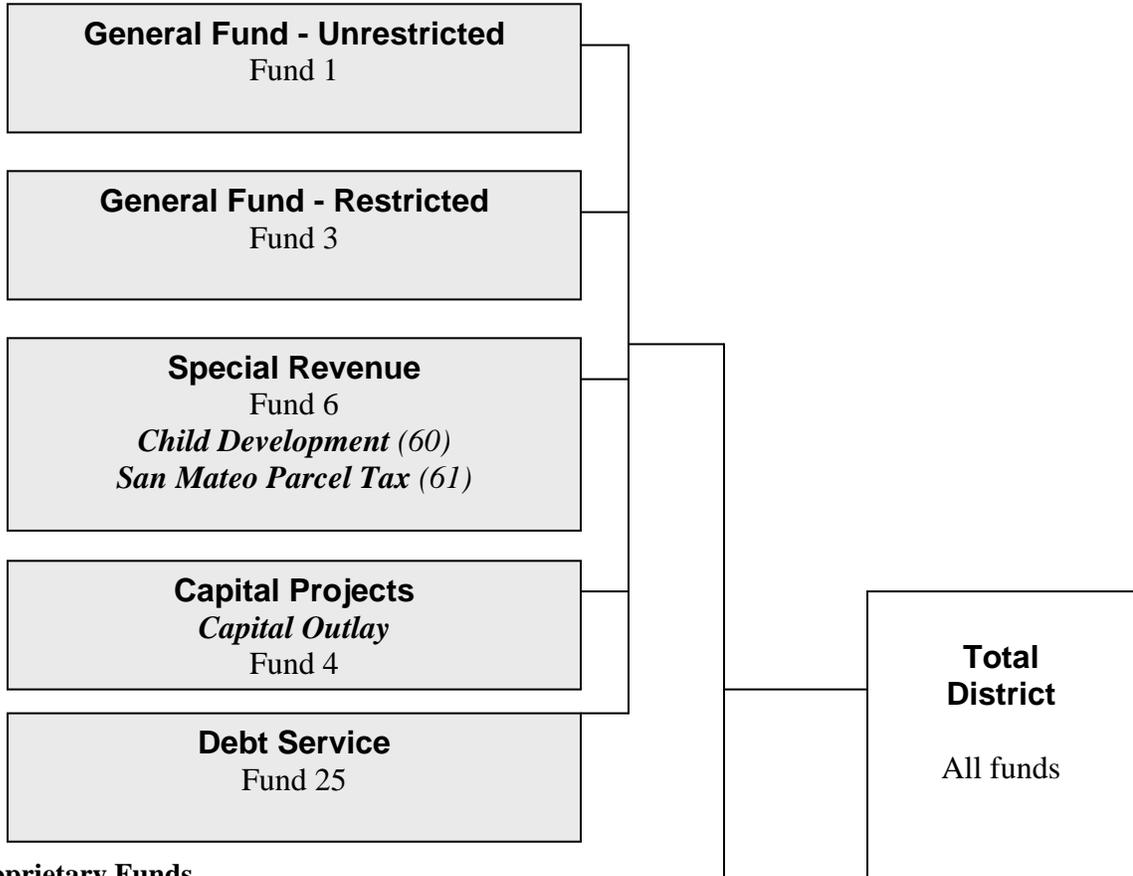
**Page 28 – 2016-17 Updated Adoption Budget**

**Page 30 – 2016-17 Second Quarter Actuals**

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# San Mateo County Community College District Funds

## Governmental Funds



## Proprietary Funds

## Fiduciary Funds

2015-16 Capital Outlay Fund Actuals have been updated to reflect correct year-end balances

**San Mateo County Community College District**  
**2016-2017**  
**Final Budget - All Funds**



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

**Revenue**

1	Federal Revenue	0	8,524,064	73,000	0	1,200	0
2	State Revenue	8,930,564	20,775,141	172,000	2,820,900	237,000	0
3	Local Revenue	154,809,787	6,970,352	554,955	1,860,506	51,880,355	1,175,000
4	<b>Total Revenue</b>	<b>163,740,351</b>	<b>36,269,557</b>	<b>799,955</b>	<b>4,681,406</b>	<b>52,118,555</b>	<b>1,175,000</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	68,583,686	6,238,951	224,800	0	0	0
7	Classified Salaries	36,246,813	11,904,237	590,531	2,700,000	0	460,000
8	Employee Benefits	36,108,532	6,564,657	329,833	960,000	0	132,000
9	Materials & Supplies	6,151,421	3,407,616	87,723	3,000,000	0	23,000
10	Operating Expenses	25,469,280	11,170,029	2,200	5,500,000	0	485,000
11	Capital Outlay	278,980	134,480	0	8,500,000	0	0
12	<b>Total Expenses</b>	<b>172,838,712</b>	<b>39,419,970</b>	<b>1,235,087</b>	<b>20,660,000</b>	<b>0</b>	<b>1,100,000</b>

**Transfers & Other**

13	Transfers In	0	3,619,761	435,132	0	0	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(5,075,819)	0	0	(380,733)	0	0
16	Contingency/Deficit		0	0	0	0	0
17	Other Out Go	0	(1,170,828)	0	0	(51,816,725)	0
18	<b>Total Transfers/Other</b>	<b>(5,075,819)</b>	<b>2,448,933</b>	<b>435,132</b>	<b>(380,733)</b>	<b>(51,816,725)</b>	<b>0</b>

**Fund Balance**

19	Net Change in Fund Balance	(14,174,180)	(701,480)	0	(16,359,327)	301,830	75,000
20	Beginning Balance, July 1	32,185,619	15,056,827	0	225,703,605	54,208,972	1,051,745
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	<b>Net Fund Balance, 6/30</b>	<b>18,011,440</b>	<b>14,355,347</b>	<b>0</b>	<b>209,344,278</b>	<b>54,510,802</b>	<b>1,126,745</b>

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

**San Mateo County Community College District  
2016-2017  
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	17,362,416	0	25,960,680	1	
0	0	0	0	1,020,000	0	33,955,605	2	
7,400,000	350,000	4,877,626	0	890,000	70,232	230,838,813	3	
<b>7,400,000</b>	<b>350,000</b>	<b>4,877,626</b>	<b>0</b>	<b>19,272,416</b>	<b>70,232</b>	<b>290,755,098</b>	4	
3,900,000	0	0	0	0	0	3,900,000	5	
0	0	0	0	0	0	75,047,436	6	
1,975,000	70,000	222,000	37,855	0	0	54,206,436	7	
562,000	15,000	61,000	15,841	0	0	44,748,864	8	
40,000	60,000	0	5,000	0	0	12,774,759	9	
800,000	130,000	3,690,000	1,300,000	0	7,000	48,553,509	10	
0	0	0	0	0	0	8,913,460	11	
<b>7,277,000</b>	<b>275,000</b>	<b>3,973,000</b>	<b>1,358,696</b>	<b>0</b>	<b>7,000</b>	<b>248,144,465</b>	12	
0	0	0	1,401,659	0	0	5,456,552	13	
0	0	170,000	1,191,900	0	4,150,000	5,511,900	14	
0	0	0	0	0	0	(5,456,552)	15	
0	0	0	0	0	0	0	16	
0	0	(370,000)	0	(19,272,416)	(8,000,000)	(80,629,969)	17	
<b>0</b>	<b>0</b>	<b>(200,000)</b>	<b>2,593,559</b>	<b>(19,272,416)</b>	<b>(3,850,000)</b>	<b>(75,118,069)</b>	18	
123,000	75,000	704,626	1,234,863	0	(3,786,768)	(32,507,436)	19	
8,196,896	570,455	2,591,540	7,478,244	81,378	11,312,734	358,438,015	20	
0	0	0	0	0	0	0	21	
<b>8,319,896</b>	<b>645,455</b>	<b>3,296,166</b>	<b>8,713,107</b>	<b>81,378</b>	<b>7,525,966</b>	<b>325,930,579</b>	22	

**San Mateo County Community College District  
2016-2017**



**Second Quarter Actuals - All Funds**

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

**Revenue**

1	Federal Revenue	0	2,380,257	33,139	0	0	0
2	State Revenue	4,148,695	8,141,756	102,556	1,415,923	32,257	0
3	Local Revenue	90,131,253	3,603,702	281,785	930,871	25,788,972	495,142
4	<b>Total Revenue</b>	<b>94,279,948</b>	<b>14,125,715</b>	<b>417,481</b>	<b>2,346,794</b>	<b>25,821,229</b>	<b>495,142</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	29,352,037	3,661,715	123,706	0	0	0
7	Classified Salaries	16,940,939	5,436,755	299,099	1,118,941	0	297,882
8	Employee Benefits	18,258,316	2,790,482	156,037	413,710	0	104,662
9	Materials & Supplies	1,065,898	969,024	30,887	790,488	0	54,809
10	Operating Expenses	5,460,666	1,974,752	676	2,529,268	0	319,380
11	Capital Outlay	125,334	320,006	0	4,205,094	0	0
12	<b>Total Expenses</b>	<b>71,203,191</b>	<b>15,152,734</b>	<b>610,404</b>	<b>9,057,501</b>	<b>0</b>	<b>776,733</b>

**Transfers & Other**

13	Transfers In	44,566	675,000	221,801	0	0	0
14	Other Sources	0	0	0	614,207	0	0
15	Transfers out	(675,000)	(353,819)	0	(221,801)	0	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	0	(226,687)	0	0	(45,018,250)	0
18	<b>Total Transfers/Other</b>	<b>(630,434)</b>	<b>94,494</b>	<b>221,801</b>	<b>392,406</b>	<b>(45,018,250)</b>	<b>0</b>

**Fund Balance**

19	Net Change in Fund Balance	22,446,323	(932,525)	28,877	(6,318,301)	(19,197,021)	(281,591)
20	Beginning Balance, 7/1/16	32,185,619	15,056,827	0	225,703,605	54,208,972	1,051,745
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	<b>Net Fund Balance, 12/31/16</b>	<b>54,631,942</b>	<b>14,124,302</b>	<b>28,877</b>	<b>219,385,304</b>	<b>35,011,951</b>	<b>770,154</b>

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

**San Mateo County Community College District  
2016-2017  
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	7,074,522	0	9,487,919	1
0	0	0	0	586,122	0	14,427,308	2
3,638,481	192,329	2,431,456	0	842,770	5,880	128,342,642	3
<b>3,638,481</b>	<b>192,329</b>	<b>2,431,456</b>	<b>0</b>	<b>8,503,415</b>	<b>5,880</b>	<b>152,257,869</b>	<b>4</b>
1,956,772	0	0	0	0	0	1,956,772	5
0	0	0	0	0	0	33,137,458	6
998,536	33,239	109,603	123,942	0	0	25,358,936	7
296,747	7,650	33,123	59,828	0	0	22,120,555	8
8,232	39,201	0	483	0	0	2,959,022	9
319,017	34,756	1,730,059	1,556,248	0	3,000	13,927,822	10
0	0	0	0	0	0	4,650,434	11
<b>3,579,304</b>	<b>114,846</b>	<b>1,872,785</b>	<b>1,740,501</b>	<b>0</b>	<b>3,000</b>	<b>104,110,999</b>	<b>12</b>
0	0	0	0	309,253	0	1,250,620	13
0	0	78,029	430,359	0	2,032,039	3,154,634	14
0	0	0	0	0	0	(1,250,620)	15
0	0	0	0	0	0	0	16
0	0	(88,813)	0	(8,589,316)	0	(53,923,066)	17
<b>0</b>	<b>0</b>	<b>(10,784)</b>	<b>430,359</b>	<b>(8,280,063)</b>	<b>2,032,039</b>	<b>(50,768,432)</b>	<b>18</b>
59,177	77,483	547,887	(1,310,142)	223,351	2,034,919	(2,621,562)	19
8,196,896	570,455	2,591,540	7,478,244	81,378	11,312,734	358,438,015	20
0	0	0	0	0	0	0	21
<b>8,256,073</b>	<b>647,938</b>	<b>3,139,427</b>	<b>6,168,102</b>	<b>304,729</b>	<b>13,347,653</b>	<b>355,816,453</b>	<b>22</b>

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

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

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

*In general, there are no external restrictions imposed on the use of these monies; however, the District's Board of Trustees may designate portions of this fund as special allocations or set-asides for specific purposes. Examples of these designated allocations include the set aside for Faculty Professional Development or Classified Staff Development, which provides financing for efforts to enhance staff development skills.*

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Cañada College***



**Revenue**

	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actuals To Date	% To Date	
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	154,972	315,527	315,527	176,001	56%	2
3 Local Revenue	2,774,792	3,402,932	3,625,570	3,629,420	3,665,999	101%	3
<b>4 Total Revenue</b>	<b>\$2,774,792</b>	<b>\$3,557,904</b>	<b>\$3,941,097</b>	<b>\$3,944,947</b>	<b>\$3,842,000</b>	<b>97%</b>	<b>4</b>

**Expenses**

5 Certificated Salaries	\$5,646,264	\$6,450,417	\$12,875,541	\$12,726,412	\$6,506,209	51%	5
6 Classified Salaries	1,977,661	2,236,992	4,766,909	4,831,213	2,386,080	49%	6
7 Employee Benefits	2,041,728	2,378,371	5,472,829	5,513,194	2,679,925	49%	7
8 Materials & Supplies	113,414	112,084	328,460	351,227	93,403	27%	8
9 Operating Expenses	297,588	221,225	1,383,364	2,196,235	226,891	10%	9
10 Capital Outlay	28,952	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$10,105,608</b>	<b>\$11,399,089</b>	<b>\$24,827,103</b>	<b>\$25,618,282</b>	<b>\$11,892,507</b>	<b>46%</b>	<b>11</b>

**Transfers & Other**

12 Transfers In	\$100,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	(504,732)	(504,732)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$100,000</b>	<b>\$0</b>	<b>(\$504,732)</b>	<b>(\$504,732)</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>

**Fund Balance**

18 Net Change in Fund Balance	(\$7,230,815)	(\$7,841,185)	(\$21,390,738)	(\$22,178,067)	(\$8,050,507)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$7,230,815)</b>	<b>(\$7,841,185)</b>	<b>(\$21,390,738)</b>	<b>(\$22,178,067)</b>	<b>(\$8,050,507)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - College of San Mateo***



Revenue	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	263,012	500,774	500,774	279,331	56%	2
3 Local Revenue	6,705,009	7,721,595	9,073,502	9,084,895	9,366,474	103%	3
<b>4 Total Revenue</b>	<b>\$6,705,009</b>	<b>\$7,984,607</b>	<b>\$9,574,276</b>	<b>\$9,585,669</b>	<b>\$9,645,805</b>	<b>101%</b>	4

Expenses							
5 Certificated Salaries	\$10,366,564	\$11,103,809	\$21,636,203	\$22,119,693	\$10,825,630	49%	5
6 Classified Salaries	3,234,713	3,405,359	7,376,672	7,805,729	3,628,644	46%	6
7 Employee Benefits	3,584,039	3,845,821	7,968,238	8,022,655	4,165,052	52%	7
8 Materials & Supplies	202,512	124,311	753,263	662,445	133,762	20%	8
9 Operating Expenses	439,811	307,080	5,108,432	4,684,371	152,483	3%	9
10 Capital Outlay	20,249	18,666	20,000	37,248	35,514	95%	10
<b>11 Total Expenses</b>	<b>\$17,847,889</b>	<b>\$18,805,046</b>	<b>\$42,862,808</b>	<b>\$43,332,141</b>	<b>\$18,941,085</b>	<b>44%</b>	11

Transfers & Other							
12 Transfers In	\$100,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	(139,002)	(139,002)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$100,000</b>	<b>\$0</b>	<b>(\$139,002)</b>	<b>(\$139,002)</b>	<b>\$0</b>	<b>0%</b>	17

Fund Balance							
18 Net Change in Fund Balance	(\$11,042,879)	(\$10,820,439)	(\$33,427,534)	(\$33,885,474)	(\$9,295,280)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$11,042,879)</b>	<b>(\$10,820,439)</b>	<b>(\$33,427,534)</b>	<b>(\$33,885,474)</b>	<b>(\$9,295,280)</b>		21

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Skyline College***



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	289,988	543,518	543,518	303,174	56%	2
3 Local Revenue	4,726,336	5,224,392	6,983,128	6,986,348	5,774,102	83%	3
<b>4 Total Revenue</b>	<b>\$4,726,336</b>	<b>\$5,514,380</b>	<b>\$7,526,646</b>	<b>\$7,529,866</b>	<b>\$6,077,276</b>	<b>81%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$10,764,088	\$10,815,776	\$21,109,632	\$21,358,237	\$11,625,142	54%	5
6 Classified Salaries	3,273,656	3,497,612	7,848,018	7,930,622	3,823,955	48%	6
7 Employee Benefits	3,469,162	3,809,407	8,949,322	9,151,412	4,456,704	49%	7
8 Materials & Supplies	348,188	259,185	1,270,684	1,785,479	322,056	18%	8
9 Operating Expenses	386,240	318,327	2,669,206	2,637,335	392,754	15%	9
10 Capital Outlay	6,014	2,187	35,457	37,157	1,138	3%	10
<b>11 Total Expenses</b>	<b>\$18,247,348</b>	<b>\$18,702,494</b>	<b>\$41,882,319</b>	<b>\$42,900,241</b>	<b>\$20,621,749</b>	<b>48%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$1,000,000	\$0	\$0	\$0	\$44,566	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(45,544)	(822,026)	(1,023,787)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$1,000,000</b>	<b>(\$45,544)</b>	<b>(\$822,026)</b>	<b>(\$1,023,787)</b>	<b>\$44,566</b>	<b>-4%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$12,521,012)	(\$13,233,658)	(\$35,177,699)	(\$34,346,589)	(\$14,499,907)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$12,521,012)</b>	<b>(\$13,233,658)</b>	<b>(\$35,177,699)</b>	<b>(\$34,346,589)</b>	<b>(\$14,499,907)</b>		21

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - District Office***

	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	274,489	372,229	372,229	207,626	56%	2
3 Local Revenue	11,192	(17,220)	220,000	221	22,339	0%	3
4 <b>Total Revenue</b>	<b>\$11,192</b>	<b>\$257,269</b>	<b>\$592,229</b>	<b>\$372,450</b>	<b>\$229,965</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$304,593	\$488,295	\$732,104	\$732,104	\$395,056	54%	5
6 Classified Salaries	6,497,436	6,682,305	14,632,458	14,790,426	6,883,225	47%	6
7 Employee Benefits	2,896,069	2,948,942	6,577,081	6,665,701	3,200,899	48%	7
8 Materials & Supplies	616,705	566,290	1,626,677	1,551,656	477,411	31%	8
9 Operating Expenses	897,483	969,335	3,497,662	4,248,783	1,051,900	25%	9
10 Capital Outlay	3,848	10,490	37,100	65,185	29,929	46%	10
11 <b>Total Expenses</b>	<b>\$11,216,134</b>	<b>\$11,665,656</b>	<b>\$27,103,082</b>	<b>\$28,053,855</b>	<b>\$12,038,420</b>	<b>43%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$11,204,943)	(\$11,408,387)	(\$26,510,853)	(\$27,681,405)	(\$11,808,455)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$11,204,943)</b>	<b>(\$11,408,387)</b>	<b>(\$26,510,853)</b>	<b>(\$27,681,405)</b>	<b>(\$11,808,455)</b>		21

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

**San Mateo County Community College District**  
**2016-17 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	1,757,004	5,068,339	7,198,516	7,198,516	3,182,562	44%	2
3 Local Revenue	61,707,972	66,033,932	134,907,587	135,123,739	71,302,340	53%	3
4 <b>Total Revenue</b>	<b>\$63,464,976</b>	<b>\$71,102,271</b>	<b>\$142,106,103</b>	<b>\$142,322,255</b>	<b>\$74,484,902</b>	<b>52%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$104,630	\$0	\$12,230,205	\$11,684,620	\$0	0%	5
6 Classified Salaries	404,606	252,040	1,622,757	448,891	219,035	49%	6
7 Employee Benefits	4,381,879	4,183,592	7,141,062	7,052,442	3,755,736	53%	7
8 Materials & Supplies	58,339	24,685	2,172,338	1,578,926	39,267	2%	8
9 Operating Expenses	4,264,338	3,478,211	12,810,616	11,712,389	3,636,638	31%	9
10 Capital Outlay	6,662	17,294	186,423	270,000	58,753	22%	10
11 <b>Total Expenses</b>	<b>\$9,220,454</b>	<b>\$7,955,822</b>	<b>\$36,163,400</b>	<b>\$32,747,268</b>	<b>\$7,709,429</b>	<b>24%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(715,003)	(1,675,000)	(3,610,059)	(3,610,059)	(675,000)	19%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(417,000)	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$715,003)</b>	<b>(\$2,092,000)</b>	<b>(\$3,610,059)</b>	<b>(\$3,610,059)</b>	<b>(\$675,000)</b>	<b>19%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$53,529,519	\$61,054,449	\$102,332,644	\$105,964,928	\$66,100,473		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	(850,818)	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$53,529,519</b>	<b>\$60,203,631</b>	<b>\$102,332,643</b>	<b>\$105,964,928</b>	<b>\$66,100,473</b>		21

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

**San Mateo County Community College District**  
**2016-17 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Total District***

	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	1,757,004	6,050,800	8,930,564	8,930,564	4,148,695	46%	2
3 Local Revenue	75,925,301	82,365,631	154,809,787	154,824,623	90,131,253	58%	3
4 <b>Total Revenue</b>	<b>\$77,682,305</b>	<b>\$88,416,431</b>	<b>\$163,740,351</b>	<b>\$163,755,187</b>	<b>\$94,279,948</b>	<b>58%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$27,186,139	\$28,858,296	\$68,583,685	\$68,621,065	\$29,352,037	43%	5
6 Classified Salaries	15,388,073	16,074,308	36,246,814	35,806,881	16,940,939	47%	6
7 Employee Benefits	16,372,876	17,166,134	36,108,532	36,405,405	18,258,316	50%	7
8 Materials & Supplies	1,339,158	1,086,554	6,151,420	5,929,734	1,065,898	18%	8
9 Operating Expenses	6,285,461	5,294,178	25,469,280	25,479,114	5,460,666	21%	9
10 Capital Outlay	65,726	48,637	278,980	409,589	125,334	31%	10
11 <b>Total Expenses</b>	<b>\$66,637,434</b>	<b>\$68,528,107</b>	<b>\$172,838,712</b>	<b>\$172,651,787</b>	<b>\$71,203,191</b>	<b>41%</b>	11
			*****				*****
<b>Transfers &amp; Other</b>							
12 Transfers In	\$1,200,000	\$0	\$0	\$0	\$44,566	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(715,003)	(1,720,544)	(5,075,819)	(5,277,579)	(675,000)	13%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(417,000)	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$484,997</b>	<b>(\$2,137,544)</b>	<b>(\$5,075,819)</b>	<b>(\$5,277,579)</b>	<b>(\$630,434)</b>	<b>12%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$11,529,868	\$17,750,780	(\$14,174,180)	(\$14,174,179)	\$22,446,323		18
19 Beginning Balance, July 1	20,124,128	22,188,692	32,185,619	32,185,619	32,185,619		19
20 Adjustments to Beginning Balance	0	(850,818)	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$31,653,996</b>	<b>\$39,088,654</b>	<b>\$18,011,440</b>	<b>\$18,011,440</b>	<b>\$54,631,942</b>		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**  
**2016-2017 Mid-Year Report**  
**Unrestricted General Fund (Fund 11002) - Cañada College**  
**Proposition 30 (EPA)**



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-2017 Adjusted Budget	Actuals To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	171,184	154,972	315,527	315,527	176,001	56%	2
3 Local Revenue	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$171,184</b>	<b>\$154,972</b>	<b>\$315,527</b>	<b>\$315,527</b>	<b>\$176,001</b>	<b>56%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	123,660	134,310	\$243,639	\$243,639	96,912	40%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	39,571	43,611	71,888	71,888	34,152	48%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$163,231</b>	<b>\$177,921</b>	<b>\$315,527</b>	<b>\$315,527</b>	<b>\$131,064</b>	<b>42%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	0	0	\$0	\$0	0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$7,953	(\$22,949)	\$0	\$0	\$44,937		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$7,953</b>	<b>(\$22,949)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,937</b>		<b>21</b>

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

**San Mateo County Community College District  
2016-2017 Mid-Year Report**

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



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	288,607	263,012	500,774	500,774	279,331	56%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$288,607</b>	<b>\$263,012</b>	<b>\$500,774</b>	<b>\$500,774</b>	<b>\$279,331</b>	<b>56%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$210,316	\$202,195	\$370,300	\$370,300	\$89,174	24%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	67,301	65,653	130,474	\$130,474	31,425	24%	7
8 Materials & Supplies	0	0	0	\$0	0	0%	8
9 Operating Expenses	0	0	0	\$0	0	0%	9
10 Capital Outlay	0	0	0	\$0	0	0%	10
11 <b>Total Expenses</b>	<b>\$277,617</b>	<b>\$267,848</b>	<b>\$500,774</b>	<b>\$500,774</b>	<b>\$120,599</b>	<b>24%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$10,990	(\$4,836)	\$0	\$0	\$158,732		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$10,990</b>	<b>(\$4,836)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$158,732</b>		21

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
**Unrestricted General Fund (Fund 11002) - Skyline College**  
**Proposition 30 (EPA)**



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	%	To Date
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	301,922	289,988	543,518	543,518	303,174	56%	2
3 Local Revenue	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$301,922</b>	<b>\$289,988</b>	<b>\$543,518</b>	<b>\$543,518</b>	<b>\$303,174</b>	<b>56%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$246,692	\$0	\$282,313	\$282,313	\$0	0%	5
6 Classified Salaries	0	0	200,000	200,000	0	0%	6
7 Employee Benefits	78,941	0	61,205	61,205	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$325,633</b>	<b>\$0</b>	<b>\$543,518</b>	<b>\$543,518</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	\$0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$23,711)	\$289,988	\$0	\$0	\$303,174		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$23,711)</b>	<b>\$289,988</b>	<b>\$0</b>	<b>\$0</b>	<b>\$303,174</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Unrestricted General Fund (Fund 11002) - District Office/Central Services***  
***Proposition 30 (EPA)***

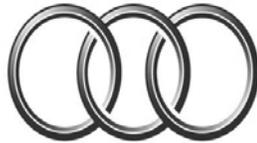
	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	218,805	274,489	372,229	372,229	207,629	56%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$218,805</b>	<b>\$274,489</b>	<b>\$372,229</b>	<b>\$372,229</b>	<b>\$207,629</b>	<b>56%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	123,346	113,184	235,280	235,280	54,879	23%	6
7 Employee Benefits	61,640	55,088	136,949	136,949	27,775	20%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$184,986</b>	<b>\$168,272</b>	<b>\$372,229</b>	<b>\$372,229</b>	<b>\$82,654</b>	<b>22%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$33,819	\$106,217	\$0	\$0	\$124,975		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$33,819</b>	<b>\$106,217</b>	<b>\$0</b>	<b>\$0</b>	<b>\$124,975</b>		21

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Unrestricted General Fund (Fund 11002) - Total District***  
***Proposition 30 (EPA)***

	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	809,334	827,489	1,732,048	1,732,048	966,135	56%	2
3 Local Revenue	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$809,334</b>	<b>\$827,489</b>	<b>\$1,732,048</b>	<b>\$1,732,048</b>	<b>\$966,135</b>	<b>56%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$580,668	\$336,505	\$896,252	\$896,252	\$186,086	21%	5
6 Classified Salaries	123,346	113,184	435,280	435,280	54,879	13%	6
7 Employee Benefits	247,453	164,352	400,516	400,516	93,352	23%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$951,467</b>	<b>\$614,041</b>	<b>\$1,732,048</b>	<b>\$1,732,048</b>	<b>\$334,316</b>	<b>19%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$142,133)	\$213,448	\$0	\$0	\$631,819		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$142,133)</b>	<b>\$213,448</b>	<b>\$0</b>	<b>\$0</b>	<b>\$631,819</b>		<b>21</b>

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



SAN MATEO COUNTY  
**COMMUNITY**  
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## **Internal Service Fund (Fund 2)**

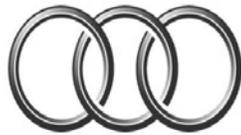
*This fund is used to account for the financing of tangible goods provided by one department or agency to other departments or agencies on a cost-reimbursement basis. The **Self-Insurance Fund** is the fund designated to account for revenue and expense of the District's self-insurance programs, including 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**  
**2016-2017 Mid-Year Budget**  
***Internal Service - Self-Insurance Fund (Fund 2) - Total District***



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$7,944	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	25,218	67,561	\$37,855	\$37,855	123,942	327%	6
7 Employee Benefits	13,821	30,410	15,841	15,841	59,828	378%	7
8 Materials & Supplies	0	0	5,000	5,000	483	10%	8
9 Operating Expenses	442,599	592,729	1,300,000	1,300,000	1,556,248	120%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$489,582</b>	<b>\$690,700</b>	<b>\$1,358,696</b>	<b>\$1,358,696</b>	<b>\$1,740,501</b>	<b>128%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$1,401,659	\$1,401,659	\$0	0%	12
13 Other Sources	511,442	530,299	1,191,900	1,191,900	430,359	36%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$511,442</b>	<b>\$530,299</b>	<b>\$2,593,559</b>	<b>\$2,593,559</b>	<b>\$430,359</b>	<b>17%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$21,860	(\$160,401)	\$1,234,863	\$1,234,863	(\$1,310,142)		18
19 Beginning Balance, July 1	6,772,977	7,664,018	7,478,244	7,478,244	7,478,244		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$6,794,837</b>	<b>\$7,503,617</b>	<b>\$8,713,107</b>	<b>\$8,713,107</b>	<b>\$6,168,102</b>		<b>21</b>



SAN MATEO COUNTY  
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## **Debt Service Fund (Fund 25)**

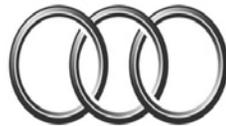
*The Debt Services Fund is used to account for the accumulation of resources for, and the payment of general long-term debt.*

*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**  
**2016-2017 Mid-Year Budget**  
***Internal Service - Debt Service Fund (Fund 25) - Total District***



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$1,200	\$1,200	\$0	0%	1
2 State Revenue	25,476	33,035	237,000	237,000	32,257	0%	2
3 Local Revenue	16,881,082	23,625,907	51,880,355	51,880,355	25,788,972	50%	3
<b>4 Total Revenue</b>	<b>\$16,906,558</b>	<b>\$23,658,942</b>	<b>\$52,118,555</b>	<b>\$52,118,555</b>	<b>\$25,821,229</b>	<b>50%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(25,378,139)	(28,000,863)	(51,816,725)	(51,816,725)	(45,018,250)	87%	16
<b>17 Total Transfers/Other</b>	<b>(\$25,378,139)</b>	<b>(\$28,000,863)</b>	<b>(\$51,816,725)</b>	<b>(\$51,816,725)</b>	<b>(\$45,018,250)</b>	<b>87%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$8,471,581)	(\$4,341,921)	\$301,830	\$301,830	(\$19,197,021)		18
19 Beginning Balance, July 1	28,911,152	43,388,339	54,208,972	54,208,972	54,208,972		19
20 Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$20,439,571</b>	<b>\$39,046,418</b>	<b>\$54,510,802</b>	<b>\$54,510,802</b>	<b>\$35,011,951</b>		21



SAN MATEO COUNTY  
**COMMUNITY**  
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## **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.*

**2016-17 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30005	Federal Workstudy Prog.	Federal	(4,624)	4,624			-
30038	Child Dev Consrtrm Fed/St Yosemite	Federal		8,750	12,500		21,250
30105	CTE Transitions	Federal	(7,930)				(7,930)
30130	SBDC-HSUSPF 01/01/16-12/31/16	Federal	4,000				4,000
30135	HSI STEM GANAS 10/01/16-09/30/21	Federal		868,726			868,726
30136	HSI STEM CSM 10/01/16-09/30/21	Federal	732,446				732,446
31002	AB 77/DSPS/Handicap	State	155,029	139,226	99,788		394,043
31003	Extended Opportunity Program	State		1,138			1,138
31004	Care/EOP	State		5,647	5,685		11,332
31009	Student Success and Support Program	State	221,520	157,975	296,303		675,798
31012	Foster Parent Training Program	State		(1,630)			(1,630)
31013	Foster Care CSEC Workshops	State		4,250			4,250
31031	CalWORKs	State	8,340	13,900	(3,947)		18,293
31033	TANF	State	1,671	2,181	(1,066)		2,786
31055	MESA CCCP	State		27,393	27,393		54,786
31069	Lottery -- Prop 20 -- Instr MatrIs	State	351,608	214,006	403,817	10,000	979,431
31142	Student Equity Program	State	34,428	25,666	61,997		122,091
31157	UC Regents Puente Program	State		3,000			3,000
31166	Ohlone CCD DSN Biotech Summer	State			5,361		5,361
31176	CCCCO Strong Workforce Program	State	727,146	554,609	795,111	(2,076,866)	-
31178	CCCCO FA Awareness BA Res Care	State			15,000		15,000
31180	Cabrillo CCD DSN Sm Bus Mini-Grant	State			15,000		15,000
31181	Chabot-LP CCD IDRC Skyline Auto	State			13,250		13,250
31182	Feather River CCD IDRC Skyline	State			5,000		5,000
32003	Public Bdcst CSG TV	Local	(225,000)				(225,000)
32005	Public Bdcst Intrcnct	Local	(3,500)				(3,500)
32047	UC Regents-Puente Project	Local			7,500		7,500
32063	EQ+IP - SMCOE - First 5	Local		(4,500)	4,500		-
32081	SMCGS Grant - Canada Coll Library	Local		2,068			2,068
32099	The Grove Fdtn. - SKY CTE Scholars	Local			125,000		125,000
32114	NCWE	Local			8,000		8,000
32120	CCIE Institutional Grant Skyline	Local			3,000		3,000
32121	FCCC Civic Impact Project	Local		10,000			10,000
35001	Miscellaneous Donations	Local	13,512	218	3,799		17,528
35045	Financial Aid Admin Cost Allow	Local	610	435	875		1,920
35057	SBDC Program Income	Local	280				280
<b>Total 2016-2017 Fund 3 Budget Revenue Adjustments</b>			<b>2,009,535</b>	<b>2,037,682</b>	<b>1,903,866</b>	<b>(2,066,866)</b>	<b>3,884,217</b>

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Restricted General Fund (Fund 3) - Cañada College***



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$1,451,062	\$1,619,421	\$6,548,953	\$7,433,234	\$1,621,551	22%	1
2 State Revenue	1,051,152	1,786,894	3,708,859	4,854,039	1,892,924	39%	2
3 Local Revenue	589,032	609,601	903,919	912,140	453,898	50%	3
<b>4 Total Revenue</b>	<b>\$3,091,246</b>	<b>\$4,015,917</b>	<b>\$11,161,732</b>	<b>\$13,199,413</b>	<b>\$3,968,373</b>	<b>30%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$740,729	\$1,002,589	\$2,401,227	\$2,598,244	\$1,001,360	39%	5
6 Classified Salaries	1,055,589	1,380,212	4,064,749	4,515,706	1,355,973	30%	6
7 Employee Benefits	490,515	666,449	2,018,437	2,272,037	714,736	31%	7
8 Materials & Supplies	128,611	204,376	1,007,021	1,057,213	224,042	21%	8
9 Operating Expenses	380,157	423,758	1,682,919	2,677,673	459,243	17%	9
10 Capital Outlay	42,869	76,360	80,006	125,104	84,257	67%	10
<b>11 Total Expenses</b>	<b>\$2,838,470</b>	<b>\$3,753,744</b>	<b>\$11,254,359</b>	<b>\$13,245,977</b>	<b>\$3,839,612</b>	<b>29%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$504,732	\$504,732	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(136,341)	(88,149)	0	(114,990)	(114,990)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(83,679)	(137,457)	(554,735)	(485,809)	(109,836)	23%	16
<b>17 Total Transfers/Other</b>	<b>(\$220,020)</b>	<b>(\$225,606)</b>	<b>(\$50,003)</b>	<b>(\$96,067)</b>	<b>(\$224,826)</b>	<b>234%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$32,756	\$36,566	(\$142,631)	(\$142,631)	(\$96,064)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$32,756</b>	<b>\$36,566</b>	<b>(\$142,631)</b>	<b>(\$142,631)</b>	<b>(\$96,064)</b>		21

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Restricted General Fund (Fund 3) - College of San Mateo***



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$178,686	\$157,457	\$575,098	\$1,300,661	\$233,301	18%	1
2 State Revenue	1,196,147	1,722,805	6,480,602	7,978,673	2,529,364	32%	2
3 Local Revenue	1,762,074	1,180,293	2,578,154	2,364,056	778,682	33%	3
<b>4 Total Revenue</b>	<b>\$3,136,907</b>	<b>\$3,060,555</b>	<b>\$9,633,854</b>	<b>\$11,643,390</b>	<b>\$3,541,347</b>	<b>30%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$528,964	\$759,563	\$1,026,799	\$1,388,822	\$923,985	67%	5
6 Classified Salaries	1,354,352	1,463,960	2,838,704	2,770,237	1,686,069	61%	6
7 Employee Benefits	573,089	674,304	1,510,973	1,540,005	870,141	57%	7
8 Materials & Supplies	198,696	267,652	872,476	1,177,883	297,684	25%	8
9 Operating Expenses	787,525	610,255	4,212,031	5,187,119	686,370	13%	9
10 Capital Outlay	17,819	81,388	15,648	228,869	147,126	64%	10
<b>11 Total Expenses</b>	<b>\$3,460,444</b>	<b>\$3,857,122</b>	<b>\$10,476,630</b>	<b>\$12,292,935</b>	<b>\$4,611,376</b>	<b>38%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$690,712	\$675,000	\$814,002	\$814,002	\$675,000	83%	12
13 Other Sources	1,400	0	0	0	0	0%	13
14 Transfers out	69,731	(5,500)	0	(61,500)	(61,500)	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(52,165)	(50,870)	(148,073)	(279,804)	(71,454)	26%	16
<b>17 Total Transfers/Other</b>	<b>\$709,679</b>	<b>\$618,630</b>	<b>\$665,929</b>	<b>\$472,698</b>	<b>\$542,046</b>	<b>115%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$386,142	(\$177,938)	(\$176,847)	(\$176,847)	(\$527,983)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$386,142</b>	<b>(\$177,938)</b>	<b>(\$176,847)</b>	<b>(\$176,847)</b>	<b>(\$527,983)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Restricted General Fund (Fund 3) - Skyline College***



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$698,063	\$499,038	\$1,400,012	\$1,411,446	\$524,144	37%	1
2 State Revenue	1,478,178	2,800,807	8,792,225	10,531,983	3,654,932	35%	2
3 Local Revenue	1,394,887	1,028,796	1,451,762	1,604,436	1,037,048	65%	3
<b>4 Total Revenue</b>	<b>\$3,571,128</b>	<b>\$4,328,640</b>	<b>\$11,643,999</b>	<b>\$13,547,866</b>	<b>\$5,216,124</b>	<b>39%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$1,088,125	\$1,540,109	\$2,810,925	\$3,455,665	\$1,736,370	50%	5
6 Classified Salaries	761,646	1,091,920	2,824,718	2,875,118	1,251,220	44%	6
7 Employee Benefits	454,194	624,791	1,875,033	1,930,399	770,461	40%	7
8 Materials & Supplies	232,040	299,196	1,251,367	1,917,861	413,832	22%	8
9 Operating Expenses	835,148	628,592	3,540,200	3,710,959	688,439	19%	9
10 Capital Outlay	10,736	29,789	34,275	136,802	88,622	65%	10
<b>11 Total Expenses</b>	<b>\$3,381,889</b>	<b>\$4,214,397</b>	<b>\$12,336,518</b>	<b>\$14,026,804</b>	<b>\$4,948,944</b>	<b>35%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$45,544	\$684,000	\$684,000	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(49,104)	(69,260)	0	(177,329)	(177,329)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(59,753)	(49,782)	(468,020)	(504,271)	(43,843)	9%	16
<b>17 Total Transfers/Other</b>	<b>(\$108,857)</b>	<b>(\$73,498)</b>	<b>\$215,980</b>	<b>\$2,400</b>	<b>(\$221,172)</b>	<b>-9217%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$80,383	\$40,745	(\$476,539)	(\$476,539)	\$46,008		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$80,383</b>	<b>\$40,745</b>	<b>(\$476,539)</b>	<b>(\$476,539)</b>	<b>\$46,008</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Restricted General Fund (Fund 3) - District Office***

	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	0	\$1,262	0%	1
2 State Revenue	92,351	35,788	2,518,455	451,589	64,535	14%	2
3 Local Revenue	1,215,897	1,081,870	2,036,517	2,036,517	1,334,074	66%	3
4 <b>Total Revenue</b>	<b>\$1,308,248</b>	<b>\$1,117,659</b>	<b>\$4,554,972</b>	<b>\$2,488,106</b>	<b>\$1,399,871</b>	<b>56%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	994,426	1,044,237	2,176,067	2,176,067	1,143,494	53%	6
7 Employee Benefits	386,815	416,526	1,160,215	1,160,215	435,144	38%	7
8 Materials & Supplies	77,216	89,365	276,752	264,643	33,465	13%	8
9 Operating Expenses	102,776	112,546	2,459,879	403,568	140,700	35%	9
10 Capital Outlay	0	0	7,769,550	7,769,550	0	0%	10
11 <b>Total Expenses</b>	<b>\$1,561,233</b>	<b>\$1,662,674</b>	<b>\$13,842,462</b>	<b>\$11,774,042</b>	<b>\$1,752,803</b>	<b>15%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$40,000	\$0	\$1,617,027	\$1,617,027	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(1,554)	(1,554)	100%	16
17 <b>Total Transfers/Other</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$1,617,027</b>	<b>\$1,615,473</b>	<b>(\$1,554)</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$212,985)	(\$545,015)	(\$7,670,463)	(\$7,670,463)	(\$354,486)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$212,985)</b>	<b>(\$545,015)</b>	<b>(\$7,670,463)</b>	<b>(\$7,670,463)</b>	<b>(\$354,486)</b>		21

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

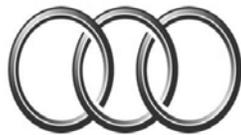
**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Restricted General Fund (Fund 3) - Total District***



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$2,327,811	\$2,275,916	\$8,524,064	\$10,145,342	\$2,380,257	23%	1
2 State Revenue	3,817,827	6,346,294	21,500,141	23,816,284	8,141,756	34%	2
3 Local Revenue	4,961,892	3,900,560	6,970,352	6,917,148	3,603,702	52%	3
<b>4 Total Revenue</b>	<b>\$11,107,529</b>	<b>\$12,522,770</b>	<b>\$36,994,557</b>	<b>\$40,878,775</b>	<b>\$14,125,715</b>	<b>35%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$2,357,818	\$3,302,262	\$6,238,951	\$7,442,731	\$3,661,715	49%	5
6 Classified Salaries	4,166,013	4,980,330	11,904,237	12,337,129	5,436,755	44%	6
7 Employee Benefits	1,904,612	2,382,069	6,564,657	6,902,656	2,790,482	40%	7
8 Materials & Supplies	636,563	860,589	3,407,616	4,417,600	969,024	22%	8
9 Operating Expenses	2,105,606	1,775,150	11,895,029	11,979,318	1,974,752	16%	9
10 Capital Outlay	71,423	187,537	7,899,480	8,260,325	320,006	4%	10
<b>11 Total Expenses</b>	<b>\$11,242,035</b>	<b>\$13,487,937</b>	<b>\$47,909,970</b>	<b>\$51,339,758</b>	<b>\$15,152,734</b>	<b>30%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$730,712	\$720,544	\$3,619,761	\$3,619,761	\$675,000	19%	12
13 Other Sources	1,400	0	0	0	0	0%	13
14 Transfers out	(115,713)	(162,909)	0	(353,819)	(353,819)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(195,597)	(238,110)	(1,170,828)	(1,271,438)	(226,687)	18%	16
<b>17 Total Transfers/Other</b>	<b>\$420,802</b>	<b>\$319,526</b>	<b>\$2,448,933</b>	<b>\$1,994,504</b>	<b>\$94,494</b>	<b>5%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$286,296	(\$645,641)	(\$8,466,480)	(\$8,466,480)	(\$932,525)		18
19 Beginning Balance, July 1	14,936,402	15,185,451	15,056,827	15,056,827	15,056,827		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$15,222,698</b>	<b>\$14,539,809</b>	<b>\$6,590,347</b>	<b>\$6,590,347</b>	<b>\$14,124,302</b>		<b>21</b>

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

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SAN MATEO COUNTY  
**COMMUNITY**  
COLLEGE DISTRICT

## **Capital Projects Fund (Fund 4)**

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

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

**2016-2017 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2016**

PROJECT NAME	FUND		EXPENDITURE			AVAILABLE
	NUMBER		2016-17 BUDGET	YTD *	ENCUMBRANCE	BALANCE *
CAN Housing Maintenance Reserve	40303	40303 Total	1,257,981	84,071	97,978	1,075,932
CAN Walkway Lighting	41322	41322 Total	53,615	9,694	71,086	(27,165)
CAN FY1516 SMSR Projects	43340	43340 Total	145,020	131,904	13,116	0
CAN Instructional Equipment	43383	43383 Total	1,554,968	5,184	15,954	1,533,830
CAN Solar Photovoltaic System	44345	44345 Total	0	82,107	0	(82,107)
CAN Parking Lot LED Project	44346	44346 Total	13,753	0	0	13,753
CAN Bldg 1 Kinesiology and Wellness	44347	44347 Total	40,300,000	0	23,629,061	16,670,939
CAN Bldg 1 Kinesiology and Wellness	45309	45309 Total	44,125,664	2,455,463	42,468,949	(798,748)
CAN B23N Math/Science/Tech	45310	45310 Total	55,574,306	72,792	571,970	54,929,544
CAN Emergency Building Repairs	45311	45311 Total	960,000	54,153	40,267	865,580
CAN Technology and Equipment	45312	45312 Total	798,629	147,485	51,029	600,115
CAN Access Compliance Corrective Items	45313	45313 Total	560,932	211,945	151,778	197,209
CAN Bldg 9 Exterior Envelope Leak Repair	45314	45314 Total	405,141	269,948	73,465	61,728
CAN Small Projects	45322	45322 Total	578,803	37,131	41,283	500,389
CAN Small Projects	47323	47323 Total	192,912	126,763	66,134	15
CAN Emergency Building Repairs	47324	47324 Total	40,234	39,973	0	261
CAN Solar PV System	47342	47342 Total	14,771	14,771	0	0
CAN Parking Lot LED Project	47344	47344 Total	0	0	0	0
CAN Bldg 1 Kinesiology and Wellness Faculty/Staff Housing-Cañada Site	47345	47345 Total	(524,522)	(634,037)	109,523	(8)
	48310	48310 Total	161	0	0	161
CSM Housing Maintenance Reserve	40403	40403 Total	1,017,710	2,452	1,250	1,014,008
CSM Exterior Walkway Lighting	41421	41421 Total	6,279	12,859	5,484	(12,065)
CSM Equipment Recycling	42404	42404 Total	84,977	0	0	84,977
CSM Hallmark Running Track	42405	42405 Total	100,000	7,800	0	92,200
CSM Instructional Equipment	43483	43483 Total	1,579,940	13,360	44,128	1,522,453
CSM Solar and Energy Storage	43487	43487 Total	2,999,601	6,270	493,325	2,500,006
CSM FY1516 SMSR Projects	43488	43488 Total	374,281	148,287	184,355	41,639
Ergonomic office furniture (completion)	44435	44435 Total	6,233	808	0	5,426
Haz. Mat. clean-up/disposal	44438	44438 Total	8,962	0	0	8,962
CSM Parking Lot LED Project	44456	44456 Total	26,514	0	0	26,514
CSM Claims Contingency	44457	44457 Total	3,438,725	34,004	406,731	2,997,990
CSM Solar and Energy Storage	45406	45406 Total	600,399	0	0	600,399
CSM Bldg 3 Modernization	45407	45407 Total	13,051,418	1,136,526	820,499	11,094,393
CSM B17 Student Life/Learning Comm	45408	45408 Total	2,784,120	50,834	400,152	2,333,135
CSM B19 Center for Emerging Tech.	45409	45409 Total	2,902,418	125,904	97,254	2,679,260
CSM Emergency Building Repairs	45411	45411 Total	1,018,239	40,108	60,762	917,369
CSM Technology and Equipment	45412	45412 Total	800,000	50,707	120,518	628,775
CSM Marie Curie Pkg Lot Renovation	45413	45413 Total	397,478	(160,389)	0	557,868
CSM Bldg 20/20A Horticultural Demo	45414	45414 Total	500,000	0	0	500,000
CSM Small Projects	45422	45422 Total	600,000	17,239	13,900	568,861
CSM North Gateway	47408	47408 Total	498,169	140,027	358,142	0
CSM Small Projects	47423	47423 Total	298,433	30,050	2,810	265,573
CSM Emergency Building Repairs	47424	47424 Total	8,289	7,011	1,278	0
CSM Instructional Equipment	47432	47432 Total	941	941	0	0
CSM Bldg 6 Aquatic System Pool Upgrade	47449	47449 Total	120,138	27,046	58,331	34,762
CSM Marie Curie Pkg Lot Renovation	47458	47458 Total	640,622	521,042	68,851	50,728
CSM North Campus Safety Enhancement	47461	47461 Total	227,130	19,646	86,738	120,746
General Capital Projects	40000	40000 Total	13,835,447	0	0	13,835,447
College Contingency	40001	40001 Total	17,763,415	0	0	17,763,415
College One Time Fd Reserve	40006	40006 Total	4,500,000	0	0	4,500,000
Aux Services Use Fee	40007	40007 Total	96,664	0	0	96,664
DW Construction Planning Internal Svc Fund	40009	40009 Total	6,831	9,096	1,732	(3,997)
DO Parking Lot Retaining Wall	42005	42005 Total	447,900	0	0	447,900
DO Rm 303 Furniture Upgrade	42006	42006 Total	20,000	5,832	9,183	4,985
DW Athletic Fields Replacement	42103	42103 Total	901,453	75,741	70,173	755,539
Redevelopment Program	43001	43001 Total	1,959,318	0	0	1,959,318
Property Management Study	44001	44001 Total	55,190	0	0	55,190
PE Vans Purchase	44003	44003 Total	418,719	37,376	34,265	347,078
District Facilities Projects	44102	44102 Total	1,496,528	284,678	239,492	972,358
District Funded FCI Contingency	44103	44103 Total	2,981,019	0	0	2,981,019
Energy Efficiency Projects Fund	44108	44108 Total	62,464	4,794	0	57,670
DW L-T Support/Service/Maintenance	44111	44111 Total	30,497	30,497	0	0
DW CIP3 Master	45000	45000 Total	14,705,615	0	0	14,705,615
DW CIP3 Planning	45001	45001 Total	5,530,426	264,982	1,826,198	3,439,246

\* NOTE: All negative budget and expenditures reflect prior year corrections. Budgets for projects with negative balances will be revised in the next quarter.

**2016-2017 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2016**

PROJECT NAME	FUND NUMBER		EXPENDITURE			AVAILABLE BALANCE *
			2016-17 BUDGET	YTD *	ENCUMBRANCE	
DW Network Core Switch upgrade	45002	45002 Total	39,586	0	0	39,586
DW UPS Device(MDF/IDF) Replacement	45003	45003 Total	471,197	7,994	0	463,203
DW Symetra UPS Device(MPOE) Replace	45004	45004 Total	178,538	3,645	45,943	128,949
DW Network Firewall Switch Replacmt	45005	45005 Total	1,000,000	0	0	1,000,000
DW Telephone System Replacement	45006	45006 Total	1,563,092	61,247	0	1,501,845
DW Wireless Access Point(WAP) Repl	45007	45007 Total	656,990	56,869	31,753	568,367
DW Network Switch Upgrade (10 GB)	45008	45008 Total	1,496,850	374,182	42,853	1,079,815
DW Server Replacement	45009	45009 Total	2,000,000	51,514	0	1,948,486
DW Fire Alarm Panels Upgrade	45010	45010 Total	3,486,924	42,419	138,995	3,305,510
DW Classroom Security Hardware	45011	45011 Total	1,400,298	177,673	126,537	1,096,088
DW EV Charging Stations Expansion	45012	45012 Total	574,053	21,620	26,567	525,866
DW Signage Upgrades	45013	45013 Total	141,000	16	12,921	128,062
DW Technology Replacement	45019	45019 Total	1,033,250	192,790	207,294	633,166
Facilities Excellence (Foundation)	46112	46112 Total	4,742	9,288	0	(4,546)
IVES ITS Project	46113	46113 Total	6	0	0	6
Bond Construction General	47000	47000 Total	28,295	0	0	28,295
DW CIP2 Planning	47001	47001 Total	205,799	3,000	1,000	201,799
DW Utility Consumption Measurement	47017	47017 Total	745,466	271,366	474,100	0
DW Computer Lab Replacement Project	47019	47019 Total	(172)	(172)	0	0
DW Onuma Integration	47024	47024 Total	61,672	3,174	58,498	0
DW ESCO Multi Phase Project	47027	47027 Total	66,352	47,066	18,317	969
DW UPS Device(MDF/IDF) Replacement	47031	47031 Total	42,884	0	42,884	0
DW Telephone System Replacement	47033	47033 Total	291,072	291,072	0	0
DW Network Switch Upgrade (10 GB)	47035	47035 Total	(92)	(92)	0	0
DW EAS Upgrade	47036	47036 Total	11,340	11,340	0	0
DO Generator Transfer Switch Replacement	47037	47037 Total	60,000	0	0	60,000
C.O.P. Projects	48001	48001 Total	390	0	0	390
SKY Walkway Lighting	41225	41225 Total	54,526	9,435	5,861	39,231
SKY Bldg 6 Servery	42206	42206 Total	199,737	1,791	0	197,947
SKY Housing	42210	42210 Total	140,294	18,774	107,515	14,005
SKY Small Projects	42211	42211 Total	500,000	102,527	27,460	370,013
SKY FY1516 SMSR Projects	43245	43245 Total	229,559	63,966	165,593	0
SKY Instructional Equipment	43283	43283 Total	598,911	418,319	15,316	165,275
SKY Bldg 1 Social Science/Creative Arts	45204	45204 Total	158,026,700	33,296	711,660	157,281,745
SKY Bldg 12 Environmental Science	45205	45205 Total	28,445,387	74,160	26,616,086	1,755,141
SKY Bldg 2 Workforce/Econ Development	45207	45207 Total	13,061,950	0	0	13,061,950
SKY Lot L Expansion	45208	45208 Total	4,888,933	361,882	476,576	4,050,475
SKY Bldg 19 and North Campus Improvements	45209	45209 Total	17,900,640	100,419	667,534	17,132,686
SKY B14 Loma Chica/CDC Renovations	45210	45210 Total	1,500,000	26,178	345,856	1,127,966
SKY Emergency Building Repairs	45211	45211 Total	1,018,528	12,717	31,107	974,704
SKY Technology and Equipment	45212	45212 Total	798,469	19,794	14,613	764,062
SKY Small Projects	45222	45222 Total	600,000	2,751	28,309	568,940
SKY Emergency Building Repairs	47224	47224 Total	1,358	1,358	0	0
SKY Bldg 14 Replacement	47253	47253 Total	3,735	3,735	0	0
SKY B7 Fabrication Lab Setup	47255	47255 Total	115,612	115,612	0	0
Sky B1 Social Science/Creative Arts	47256	47256 Total	13,475	9,900	3,575	0
<b>TOTAL</b>			<b>488,612,215</b>	<b>9,057,501</b>	<b>103,251,865</b>	<b>376,302,849</b>

\* NOTE: All negative budget and expenditures reflect prior year corrections. Budgets for projects with negative balances will be revised in the next quarter.



**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Cañada College**

	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	2016-17 Actual To Date	%	
							To Date
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	3,523	0	\$200,000	\$1,000,000	630,351	63%	6
7 Employee Benefits	0	0	\$70,000	\$380,000	253,087	67%	7
8 Materials & Supplies	257,828	63,139	\$200,000	\$200,000	42,180	21%	8
9 Operating Expenses	471,904	171,765	\$1,500,000	\$1,500,000	759,325	51%	9
10 Capital Outlay	1,470,261	482,871	\$4,000,000	\$4,000,000	1,424,405	36%	10
<b>11 Total Expenses</b>	<b>\$2,203,516</b>	<b>\$717,774</b>	<b>\$5,970,000</b>	<b>\$7,080,000</b>	<b>\$3,109,348</b>	<b>44%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$2,203,516)	(\$717,774)	(\$5,970,000)	(\$7,080,000)	(\$3,109,348)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$2,203,516)</b>	<b>(\$717,774)</b>	<b>(\$5,970,000)</b>	<b>(\$7,080,000)</b>	<b>(\$3,109,348)</b>		<b>21</b>

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



**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Capital Projects Fund (Fund 4) - College of San Mateo***

	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	2016-17 Actual To Date	%	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	23,587	25,258	200,000	600,000	285,985	48%	6
7 Employee Benefits	0	0	70,000	228,000	110,222	48%	7
8 Materials & Supplies	136,396	255,154	500,000	100,000	28,414	28%	8
9 Operating Expenses	550,875	717,256	1,000,000	1,000,000	525,688	53%	9
10 Capital Outlay	419,683	2,255,274	1,000,000	2,500,000	1,282,221	51%	10
<b>11 Total Expenses</b>	<b>\$1,130,541</b>	<b>\$3,252,941</b>	<b>\$2,770,000</b>	<b>\$4,428,000</b>	<b>\$2,232,530</b>	<b>50%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$1,130,541)	(\$3,252,941)	(\$2,770,000)	(\$4,428,000)	(\$2,232,530)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$1,130,541)</b>	<b>(\$3,252,941)</b>	<b>(\$2,770,000)</b>	<b>(\$4,428,000)</b>	<b>(\$2,232,530)</b>		<b>21</b>

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



**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Skyline College**

	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	2016-17 Actual To Date	%	To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%		1
2 State Revenue	0	0	0	0	0	0%		2
3 Local Revenue	0	0	0	0	0	0%		3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>		<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%		5
6 Classified Salaries	0	4,251	300,000	600,000	132,563	22%		6
7 Employee Benefits	0	0	120,000	228,000	50,401	22%		7
8 Materials & Supplies	267,476	192,526	500,000	500,000	267,891	54%		8
9 Operating Expenses	59,865	220,619	1,500,000	1,500,000	471,732	31%		9
10 Capital Outlay	68,012	570,055	2,000,000	1,500,000	454,028	30%		10
<b>11 Total Expenses</b>	<b>\$395,353</b>	<b>\$987,450</b>	<b>\$4,420,000</b>	<b>\$4,328,000</b>	<b>\$1,376,615</b>	<b>32%</b>		<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%		12
13 Other Sources	0	0	0	0	0	0%		13
14 Transfers out	0	0	0	0	0	0%		14
15 Contingency	0	0	0	0	0	0%		15
16 Other Out Go	0	0	0	0	0	0%		16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>		<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$395,353)	(\$987,450)	(\$4,420,000)	(\$4,328,000)	(\$1,376,615)			18
19 Beginning Balance, July 1	0	0	0	0	0			19
20 Adjustments to Beginning Balance	0	0	0	0	0			20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$395,353)</b>	<b>(\$987,450)</b>	<b>(\$4,420,000)</b>	<b>(\$4,328,000)</b>	<b>(\$1,376,615)</b>			<b>21</b>

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Districtwide Projects**

	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	2016-17 Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$1,830,524	\$1,725,637	2,820,900	2,820,900	\$1,415,923	50%	2
3 Local Revenue	384,858	648,470	1,860,506	1,860,506	930,871	50%	3
4 <b>Total Revenue</b>	<b>\$2,215,382</b>	<b>\$2,374,107</b>	<b>\$4,681,406</b>	<b>\$4,681,406</b>	<b>\$2,346,794</b>	<b>50%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	371,501	1,073,125	2,000,000	350,000	70,042	20%	6
7 Employee Benefits	124,615	385,824	700,000	124,000	0	0%	7
8 Materials & Supplies	509,916	652,470	1,800,000	1,000,000	452,003	45%	8
9 Operating Expenses	449,485	519,627	1,500,000	1,500,000	772,523	52%	9
10 Capital Outlay	1,986,980	701,164	1,500,000	2,000,000	1,044,440	52%	10
11 <b>Total Expenses</b>	<b>\$3,442,497</b>	<b>\$3,332,210</b>	<b>\$7,500,000</b>	<b>\$4,974,000</b>	<b>\$2,339,008</b>	<b>47%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$800,003	\$1,187,000	\$0	\$0	\$0	0%	12
13 Other Sources	441,306	741,302	0	0	614,207	0%	13
14 Transfers out	(2,618,250)	(414,381)	(380,733)	(380,733)	(221,801)	58%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$1,376,941)</b>	<b>\$1,513,921</b>	<b>(\$380,733)</b>	<b>(\$380,733)</b>	<b>\$392,406</b>	<b>-103%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$2,604,056)	\$555,818	(\$3,199,327)	(\$673,327)	\$400,192		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$2,604,056)</b>	<b>\$555,818</b>	<b>(\$3,199,327)</b>	<b>(\$673,327)</b>	<b>\$400,192</b>		21

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Total District**



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	2016-17 Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$1,830,524	\$1,725,637	\$2,820,900	\$2,820,900	\$1,415,923	50%	2
3 Local Revenue	\$384,858	\$648,470	\$1,860,506	\$1,860,506	\$930,871	50%	3
<b>4 Total Revenue</b>	<b>\$2,215,382</b>	<b>\$2,374,107</b>	<b>\$4,681,406</b>	<b>\$4,681,406</b>	<b>\$2,346,794</b>	<b>50%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	\$398,611	\$1,102,634	\$2,700,000	\$2,550,000	\$1,118,941	44%	6
7 Employee Benefits	\$124,615	\$385,824	\$960,000	\$960,000	\$413,710	43%	7
8 Materials & Supplies	\$1,171,616	\$1,163,289	\$3,000,000	\$1,800,000	\$790,488	44%	8
9 Operating Expenses	\$1,532,129	\$1,629,266	\$5,500,000	\$5,500,000	\$2,529,268	46%	9
10 Capital Outlay	\$3,944,936	\$4,009,363	\$8,500,000	\$10,000,000	\$4,205,094	42%	10
<b>11 Total Expenses</b>	<b>\$7,171,907</b>	<b>\$8,290,375</b>	<b>\$20,660,000</b>	<b>\$20,810,000</b>	<b>\$9,057,501</b>	<b>44%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$800,003	\$1,187,000	\$0	\$0	\$0	0%	12
13 Other Sources	\$441,306	\$741,302	\$0	\$0	\$614,207	0%	13
14 Transfers out	(\$2,618,250)	(\$414,381)	(\$380,733)	(\$380,733)	(\$221,801)	58%	14
15 Contingency	\$0	\$0	\$0	\$0	\$0	0%	15
16 Other Out Go	\$0	\$0	\$0	\$0	\$0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,376,941)</b>	<b>\$1,513,921</b>	<b>(\$380,733)</b>	<b>(\$380,733)</b>	<b>\$392,406</b>	<b>-103%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$6,333,466)	(\$4,402,347)	(\$16,359,327)	(\$16,509,327)	(\$6,318,301)		18
19 Beginning Balance, July 1	258,697,588	117,780,030	225,703,605	225,703,605	225,703,605		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$252,364,122</b>	<b>\$113,377,683</b>	<b>\$209,344,278</b>	<b>\$209,194,278</b>	<b>\$219,385,304</b>		<b>21</b>

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



## **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. **The Community, Continuing, and Corporate Education (CCCE)** is the newest addition to the enterprise funds with the goal of increasing and meeting educational opportunities and needs in San Mateo County.*

**San Mateo County Community College District**  
**2016-17 Mid -Year Report**  
**Enterprise Fund - Bookstore (Fund 5)**



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	%	%	
<b>Income</b>								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	0%		1
2 State Income	0	0	0	0	0	0%		2
3 Local Income	3,532,364	3,583,421	7,400,000	7,400,000	3,638,481	49%		3
<b>4 Total Income</b>	<b>\$3,532,364</b>	<b>\$3,583,421</b>	<b>\$7,400,000</b>	<b>\$7,400,000</b>	<b>\$3,638,481</b>	<b>49%</b>		<b>4</b>
<b>Expenses</b>								
5 Cost of Sales	\$1,914,657	\$1,887,316	\$3,900,000	\$3,900,000	\$1,956,772	50%		5
6 Certificated Salaries	0	0	0	0	0	0%		6
7 Classified Salaries	859,677	981,382	1,975,000	1,975,000	998,536	51%		7
8 Employee Benefits	249,624	281,530	562,000	562,000	296,747	53%		8
9 Materials & Supplies	0	17,232	40,000	40,000	8,232	21%		9
10 Operating Expenses	322,674	349,380	800,000	800,000	319,017	40%		10
11 Capital Outlay	0	0	0	0	0	0%		11
<b>12 Total Expenses</b>	<b>\$3,346,633</b>	<b>\$3,516,840</b>	<b>\$7,277,000</b>	<b>\$7,277,000</b>	<b>\$3,579,304</b>	<b>49%</b>		<b>12</b>
<b>Transfers &amp; Other</b>								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	0%		13
14 Other Sources	0	0	0	0	0	0%		14
15 Transfers out	0	0	0	0	0	0%		15
16 Contingency	0	0	0	0	0	0%		16
17 Other Out Go	0	0	0	0	0	0%		17
<b>18 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>		<b>18</b>
<b>Fund Balance</b>								
19 Net Change in Fund Balance	\$185,732	\$66,581	\$123,000	\$123,000	\$59,177			19
20 Beginning Balance, July 1	7,636,581	8,070,715	8,196,896	8,196,896	8,196,896			20
21 Adjustments to Beginning Balance	0	0	0	0	0			21
<b>22 Net Fund Balance, Dec. 31</b>	<b>\$7,822,313</b>	<b>\$8,137,296</b>	<b>\$8,319,896</b>	<b>\$8,319,896</b>	<b>\$8,256,073</b>			<b>22</b>

**San Mateo County Community College District**  
**2016-17 Mid -Year Report**  
**Enterprise Fund - Cafeteria (Fund 5)**



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	%	To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%		1
2 State Revenue	0	0	0	0	0	0%		2
3 Local Revenue	145,208	177,773	350,000	350,000	192,329	55%		3
<b>4 Total Revenue</b>	<b>\$145,208</b>	<b>\$177,773</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$192,329</b>	<b>55%</b>		<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%		5
6 Classified Salaries	23,856	31,276	70,000	70,000	33,239	47%		6
7 Employee Benefits	4,918	6,911	15,000	15,000	7,650	51%		7
8 Materials & Supplies	30,098	36,208	60,000	60,000	39,201	65%		8
9 Operating Expenses	29,914	33,827	130,000	130,000	34,756	27%		9
10 Capital Outlay	0	0	0	0	0	0%		10
<b>11 Total Expenses</b>	<b>\$88,786</b>	<b>\$108,222</b>	<b>\$275,000</b>	<b>\$275,000</b>	<b>\$114,846</b>	<b>42%</b>		<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%		12
13 Other Sources	0	0	0	0	0	0%		13
14 Transfers out	0	0	0	0	0	0%		14
15 Contingency	0	0	0	0	0	0%		15
16 Other Out Go	0	0	0	0	0	0%		16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>		<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$56,422	\$69,551	\$75,000	\$75,000	\$77,483			18
19 Beginning Balance, July 1	456,337	507,019	570,455	570,455	570,455			19
Adjustments to Beginning								
20 Balance	0	0	0	0	0			20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$512,759</b>	<b>\$576,570</b>	<b>\$645,455</b>	<b>\$645,455</b>	<b>\$647,938</b>			<b>21</b>

**San Mateo County Community College District**  
**2016-17 Mid -Year Report**  
**Enterprise Fund - San Mateo Athletic Club & Aquatic Center (Fund 5)**



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	%	To Date
<b>Income</b>							
1 Federal Income	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0%	2
3 Local Income	2,099,852	2,255,986	4,877,626	4,877,626	2,431,456	50%	3
<b>4 Total Income</b>	<b>\$2,099,852</b>	<b>\$2,255,986</b>	<b>\$4,877,626</b>	<b>\$4,877,626</b>	<b>\$2,431,456</b>	<b>50%</b>	<b>4</b>
<b>Expenses</b>							
5 Cost of Sales	0	0	0	0	0	0%	5
6 Certificated Salaries	0	0	0	0	0	0%	6
7 Classified Salaries	85,955	104,337	222,000	222,000	109,603	49%	7
8 Employee Benefits	25,519	30,074	61,000	61,000	33,123	54%	8
9 Materials & Supplies	0		0	0		0%	9
10 Operating Expenses	1,460,387	1,627,353	3,690,000	3,690,000	1,730,059	47%	10
11 Capital Outlay	0	0	0	0	0	0%	11
<b>12 Total Expenses</b>	<b>\$1,571,861</b>	<b>\$1,761,764</b>	<b>\$3,973,000</b>	<b>\$3,973,000</b>	<b>\$1,872,785</b>	<b>47%</b>	<b>12</b>
<b>Transfers &amp; Other</b>							
13 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	71,989	75,890	170,000	170,000	78,029	46%	14
15 Transfers out	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0%	16
17 Other Out Go	(123,460)	(66,774)	(370,000)	(370,000)	(88,813)	24%	17
<b>18 Total Transfers/Other</b>	<b>(\$51,471)</b>	<b>\$9,116</b>	<b>(\$200,000)</b>	<b>(\$200,000)</b>	<b>(\$10,784)</b>	<b>5%</b>	<b>18</b>
<b>Fund Balance</b>							
19 Net Change in Fund Balance	\$476,520	\$503,338	\$704,626	\$704,626	\$547,887		19
20 Beginning Balance, July 1	1,344,968	1,936,074	2,591,540	2,591,540	2,591,540		20
21 Adjustments to Beginning Balance	0	0	0	0	0		21
<b>22 Net Fund Balance, Dec. 31</b>	<b>\$1,821,488</b>	<b>\$2,439,412</b>	<b>\$3,296,166</b>	<b>\$3,296,166</b>	<b>\$3,139,427</b>		<b>22</b>

**San Mateo County Community College District  
2016-17 Mid -Year Report**

**Enterprise Fund - Community, Continuing, and Corporate Education (Fund 5)**



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	216,732	327,149	1,175,000	1,175,000	495,142	42%	3
<b>4 Total Revenue</b>	<b>\$216,732</b>	<b>\$327,149</b>	<b>\$1,175,000</b>	<b>\$1,175,000</b>	<b>\$495,142</b>	<b>42%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	111,945	153,152	460,000	460,000	297,882	65%	6
7 Employee Benefits	47,812	54,991	132,000	132,000	104,662	79%	7
8 Materials & Supplies	2,728	5,748	23,000	23,000	54,809	238%	8
9 Operating Expenses	158,620	216,803	485,000	485,000	319,380	66%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$321,104</b>	<b>\$430,694</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$776,733</b>	<b>71%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	417,000	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$417,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$104,372)	\$313,455	\$75,000	\$75,000	(\$281,591)		18
19 Beginning Balance, July 1	826,567	0	1,051,745	1,051,745	1,051,745		19
20 Adjustments to Beginning Balance	0	850,818	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$722,195</b>	<b>\$1,164,273</b>	<b>\$1,126,745</b>	<b>\$1,126,745</b>	<b>\$770,154</b>		<b>21</b>

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

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Child Development Fund (Fund 6) - College of San Mateo***



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$24,248	\$11,831	\$28,000	\$28,000	\$16,883	60%	1
2 State Revenue	20,064	10,726	21,000	21,000	62,959	300%	2
3 Local Revenue	145,435	212,239	374,132	374,132	183,736	49%	3
<b>4 Total Revenue</b>	<b>\$189,746</b>	<b>\$234,796</b>	<b>\$423,132</b>	<b>\$423,132</b>	<b>\$263,578</b>	<b>62%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$50,496	\$63,488	\$117,392	\$117,392	\$63,968	54%	5
6 Classified Salaries	140,123	147,082	290,338	290,338	129,303	45%	6
7 Employee Benefits	67,795	75,081	159,635	159,635	74,465	47%	7
8 Materials & Supplies	12,601	13,326	36,500	36,500	13,115	36%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$271,015</b>	<b>\$298,976</b>	<b>\$603,865</b>	<b>\$603,865</b>	<b>\$280,851</b>	<b>47%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$81,269	\$64,180	\$180,733	\$180,733	\$46,150	26%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$81,269</b>	<b>\$64,180</b>	<b>\$180,733</b>	<b>\$180,733</b>	<b>\$46,150</b>	<b>26%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	(\$0)	\$0	\$0	\$28,877		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,877</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Child Development Fund (Fund 6) - Skyline College***



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$65,146	\$24,311	\$45,000	\$45,000	\$16,257	36%	1
2 State Revenue	110,520	88,081	151,000	151,000	39,597	26%	2
3 Local Revenue	73,971	91,682	180,823	180,823	98,049	54%	3
<b>4 Total Revenue</b>	<b>\$249,637</b>	<b>\$204,074</b>	<b>\$376,823</b>	<b>\$376,823</b>	<b>\$153,903</b>	<b>41%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$58,944	\$60,596	\$107,407	\$107,407	\$59,737	56%	5
6 Classified Salaries	204,828	198,194	300,193	300,193	169,796	57%	6
7 Employee Benefits	82,938	84,471	170,198	170,198	81,572	48%	7
8 Materials & Supplies	36,954	21,602	51,223	51,223	17,772	35%	8
9 Operating Expenses	2,955	2,410	2,200	2,200	676	31%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$386,618</b>	<b>\$367,274</b>	<b>\$631,221</b>	<b>\$631,221</b>	<b>\$329,553</b>	<b>52%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$136,981	\$163,200	\$254,399	\$254,399	\$175,651	69%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$136,981</b>	<b>\$163,200</b>	<b>\$254,399</b>	<b>\$254,399</b>	<b>\$175,651</b>	<b>69%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>21</b>

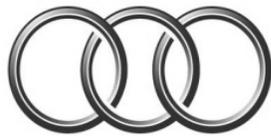
*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Child Development Fund (Fund 6) - Total District***



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$89,394	\$36,142	\$73,000	\$73,000	\$33,139	45%	1
2 State Revenue	130,584	98,807	172,000	172,000	102,556	60%	2
3 Local Revenue	219,406	303,921	554,955	554,955	281,785	51%	3
<b>4 Total Revenue</b>	<b>\$439,383</b>	<b>\$438,869</b>	<b>\$799,955</b>	<b>\$799,955</b>	<b>\$417,481</b>	<b>52%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$109,440	\$124,084	\$224,800	\$224,800	\$123,706	55%	5
6 Classified Salaries	344,951	345,276	590,531	590,531	299,099	51%	6
7 Employee Benefits	150,733	159,552	329,833	329,833	156,037	47%	7
8 Materials & Supplies	49,554	34,928	87,723	87,723	30,887	35%	8
9 Operating Expenses	2,955	2,410	2,200	2,200	676	31%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$657,633</b>	<b>\$666,250</b>	<b>\$1,235,087</b>	<b>\$1,235,087</b>	<b>\$610,404</b>	<b>49%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$218,250	\$227,381	\$435,132	\$435,132	\$221,801	51%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$218,250</b>	<b>\$227,381</b>	<b>\$435,132</b>	<b>\$435,132</b>	<b>\$221,801</b>	<b>51%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$28,877		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,877</b>		21

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



SAN MATEO COUNTY  
**COMMUNITY**  
COLLEGE DISTRICT

## **Expendable Trust Fund**

### **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**  
**2016-2017 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Cañada College**



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	%	To Date
<b>Revenue</b>							
1 Federal Revenue	\$2,111,425	\$1,822,206	\$3,876,942	\$3,876,942	\$1,650,582	43%	1
2 State Revenue	127,271	83,040	205,000	205,000	123,249	60%	2
3 Local Revenue	188,548	193,808	250,000	250,000	247,975	99%	3
<b>4 Total Revenue</b>	<b>\$2,427,244</b>	<b>\$2,099,054</b>	<b>\$4,331,942</b>	<b>\$4,331,942</b>	<b>\$2,021,806</b>	<b>47%</b>	<b>4</b>

<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>

<b>Transfers &amp; Other</b>							
12 Transfers In	\$50,897	\$88,149	\$0	\$114,990	\$114,990	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(2,432,186)	(2,134,583)	(4,331,942)	(4,446,932)	(2,081,996)	47%	16
<b>17 Total Transfers/Other</b>	<b>(\$2,381,289)</b>	<b>(\$2,046,434)</b>	<b>(\$4,331,942)</b>	<b>(\$4,331,942)</b>	<b>(\$1,967,006)</b>	<b>45%</b>	<b>17</b>

<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$45,955	\$52,621	\$0	\$0	\$54,800		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$45,955</b>	<b>\$52,621</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,800</b>		<b>21</b>

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



**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Student Aid Fund (Fund 7) - College of San Mateo***

	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$2,764,642	\$2,519,303	\$5,535,173	\$5,535,173	\$2,246,612	41%	1
2 State Revenue	179,139	124,935	335,000	335,000	201,520	60%	2
3 Local Revenue	308,497	304,880	390,000	390,000	327,686	84%	3
4 <b>Total Revenue</b>	<b>\$3,252,277</b>	<b>\$2,949,118</b>	<b>\$6,260,173</b>	<b>\$6,260,173</b>	<b>\$2,775,818</b>	<b>44%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$5,500	\$0	61,500	\$61,500	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(3,141,103)	(2,937,285)	(6,260,173)	(6,321,673)	(2,739,128)	43%	16
17 <b>Total Transfers/Other</b>	<b>(\$3,141,103)</b>	<b>(\$2,931,785)</b>	<b>(\$6,260,173)</b>	<b>(\$6,260,173)</b>	<b>(\$2,677,628)</b>	<b>43%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$111,174	\$17,332	\$0	\$0	\$98,190		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$111,174</b>	<b>\$17,332</b>	<b>\$0</b>	<b>\$0</b>	<b>\$98,190</b>		21

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

**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Skyline College**



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	%	To Date
<b>Revenue</b>							
1 Federal Revenue	\$4,211,436	\$3,665,763	\$7,950,301	\$7,950,301	\$3,177,329	40%	1
2 State Revenue	203,788	215,642	480,000	480,000	261,353	54%	2
3 Local Revenue	199,840	208,032	250,000	250,000	267,108	107%	3
<b>4 Total Revenue</b>	<b>\$4,615,064</b>	<b>\$4,089,437</b>	<b>\$8,680,301</b>	<b>\$8,680,301</b>	<b>\$3,705,790</b>	<b>43%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	\$0	0	0%	6
7 Employee Benefits	0	0	0	\$0	0	0%	7
8 Materials & Supplies	0	0	0	\$0	0	0%	8
9 Operating Expenses	0	0	0	\$0	0	0%	9
10 Capital Outlay	0	0	0	\$0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$49,104	\$69,260	\$0	\$132,763	\$132,763	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(4,657,822)	(4,218,476)	(8,680,301)	(8,813,064)	(3,768,191)	43%	16
<b>17 Total Transfers/Other</b>	<b>(\$4,608,719)</b>	<b>(\$4,149,216)</b>	<b>(\$8,680,301)</b>	<b>(\$8,680,301)</b>	<b>(\$3,635,428)</b>	<b>42%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$6,345	(\$59,779)	\$0	\$0	\$70,362		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$6,345</b>	<b>(\$59,779)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,362</b>		<b>21</b>

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

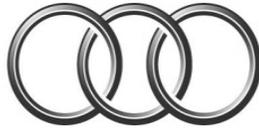
**San Mateo County Community College District**  
**2016-2017 Mid-Year Report**  
***Student Aid Fund (Fund 7) - Total District***



	2nd Quarter 2014-15 Actuals	2nd Quarter 2015-16 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$9,087,502	\$8,007,271	\$17,362,416	\$17,362,416	\$7,074,522	41%	1
2 State Revenue	510,198	423,617	1,020,000	1,020,000	586,122	57%	2
3 Local Revenue	696,885	706,720	890,000	890,000	842,770	95%	3
4 <b>Total Revenue</b>	<b>\$10,294,585</b>	<b>\$9,137,609</b>	<b>\$19,272,416</b>	<b>\$19,272,416</b>	<b>\$8,503,415</b>	<b>44%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$100,001	\$162,909	\$0	\$309,253	\$309,253	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(10,231,111)	(9,290,343)	(19,272,416)	(19,581,669)	(8,589,316)	44%	16
17 <b>Total Transfers/Other</b>	<b>(\$10,131,111)</b>	<b>(\$9,127,435)</b>	<b>(\$19,272,416)</b>	<b>(\$19,272,416)</b>	<b>(\$8,280,063)</b>	<b>43%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$163,475	\$10,174	\$0	\$0	\$223,351		18
19 Beginning Balance, July 1	130,251	130,251	81,378	81,378	81,378		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$293,726</b>	<b>\$140,425</b>	<b>\$81,378</b>	<b>\$81,378</b>	<b>\$304,729</b>		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)**

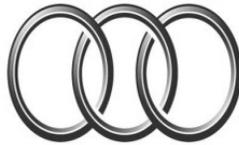
*Also an Expendable Trust, the **Reserve for Post-Retirement Benefits** was established to reflect the District liability that has already been incurred and continues to incur as employees earn the right to health benefits at retirement.*

*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**  
**2016-2017 Mid-Year Budget**  
***Retirement Reserve (Fund 8) - Total District***



	2nd Quarter 2014-2015 Actuals	2nd Quarter 2015-2016 Actuals	2016-17 Adoption Budget	2016-17 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	99,986	53,163	70,232	70,232	5,880	8%	3
<b>4 Total Revenue</b>	<b>\$99,986</b>	<b>\$53,163</b>	<b>\$70,232</b>	<b>\$70,232</b>	<b>\$5,880</b>	<b>8%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	2,500	2,500	7,000	7,000	3,000	43%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$3,000</b>	<b>43%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	1,777,765	1,946,680	4,150,000	4,150,000	2,032,039	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(6,000,000)	(7,261,991)	(8,000,000)	(8,000,000)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$4,222,235)</b>	<b>(\$5,315,311)</b>	<b>(\$3,850,000)</b>	<b>(\$3,850,000)</b>	<b>\$2,032,039</b>	<b>-53%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$4,124,749)	(\$5,264,648)	(\$3,786,768)	(\$3,786,768)	\$2,034,919		18
19 Beginning Balance, July 1	23,641,326	19,243,323	11,312,734	11,312,734	11,312,734		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$19,516,577</b>	<b>\$13,978,675</b>	<b>\$7,525,966</b>	<b>\$7,525,966</b>	<b>\$13,347,653</b>		<b>21</b>



SAN MATEO COUNTY  
**COMMUNITY**  
COLLEGE DISTRICT

## **Supplemental Information**

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Budget Activity**

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Account Code**

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

	<u>Actual Annual 2010-11</u>	<u>Revised Annual 2010-11</u>	<u>Annual 2011-12</u>	<u>Revised Annual 2011-12</u>	<u>Annual 2012-13</u>	<u>Annual 2013-14</u>	<u>Amended Annual 2013-14</u>	<u>Annual 2014-15</u>	<u>Annual 2015-16</u>	<u>1st Period 2016-17</u>
<i>College of San Mateo</i>										
Resident										
Fall & Spring	7,152	7,002	6,722	6,706	6,431	5,943	5,942	5,574	5,429	5,144
Fall & Spring (NC)					2	3	3	4	3	2
Shifting	231	381	-	-	-	-	-	-	-	-
Summer (NC)						1	1	1	-	0
Summer	940	940	523	523	888	786	786	757	718	672
Total, Resident	8,323	8,323	7,245	7,229	7,322	6,733	6,732	6,336	6,150	5,818
Total, Apprenticeship	87	87	80	80	83	88	88	62	64	96
Flex-time	2	2	2	2	3	5	5	5	8	4
Non-Resident										
Fall & Spring	214	214	204	204	255	343	343	472	642	815
Fall & Spring (N/C)	-	-	-	-	-	-	-	1	1	1
Summer	20	20	16	16	22	23	23	31	44	64
Total, Non-Resident	235	235	220	220	277	366	366	504	687	880
<b>COLLEGE OF SAN MATEO TOTAL</b>	<b>8,647</b>	<b>8,647</b>	<b>7,547</b>	<b>7,531</b>	<b>7,685</b>	<b>7,192</b>	<b>7,191</b>	<b>6,907</b>	<b>6,909</b>	<b>6,798</b>
<i>Canada College</i>										
Resident										
Fall & Spring	4,304	4,203	4,065	4,055	3,804	3,592	3,593	3,419	3,333	3,164
Fall & Spring (N/C)	51	51	33	33	24	23	23	24	16	
Shifting	136	237	-	-	-	-	-	-	-	
Summer (N/C)	10	10	11	11	11	8	8	9	8	4
Summer	398	398	178	178	435	463	463	488	450	462
Total, Resident	4,899	4,899	4,287	4,277	4,274	4,086	4,087	3,940	3,807	3,630
Flex-time	4	4	3	3	3	4	4	5	6	5
Non-Resident										
Fall & Spring	89	89	77	77	97	103	103	134	216	235
Fall & Spring (N/C)	1	1	1	1	0	1	1	2	2	
Summer (N/C)	0	0	0	0	0	0	0	-	1	0
Summer	8	8	8	8	11	10	10	16	19	30
Total, Non-Resident	98	98	86	86	110	114	114	152	238	265
<b>CANADA COLLEGE TOTAL</b>	<b>5,001</b>	<b>5,001</b>	<b>4,376</b>	<b>4,366</b>	<b>4,386</b>	<b>4,204</b>	<b>4,205</b>	<b>4,097</b>	<b>4,051</b>	<b>3,900</b>

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

	<u>Actual Annual 2010-11</u>	<u>Revised Annual 2010-11</u>	<u>Annual 2011-12</u>	<u>Revised Annual 2011-12</u>	<u>Annual 2012-13</u>	<u>Annual 2013-14</u>	<u>Amended Annual 2013-14</u>	<u>Annual 2014-15</u>	<u>Annual 2015-16</u>	<u>1st Period 2016-17</u>
<i>Skyline College</i>										
Resident										
Fall & Spring	7,202	7,093	7,099	7,080	6,801	6,710	6,626	6,531	6,245	6,088
Fall & Spring (N/C)	67	67	71	70	74	37	37	81	55	38
Shifting	235	344	-	-	-	-	-	-	-	-
Summer (N/C)	4	4	2	2	5	4	4	7	6	5
Summer	976	976	819	819	1,130	998	998	1,067	1,025	925
Total, Resident	8,483	8,483	7,991	7,971	8,011	7,749	7,665	7,686	7,331	7,057
Total, Apprenticeship	2	2	1	1	2	2	2	2	5	4
Flex-time	2	2	2	2	2	1	1	3	4	4
Non-Resident										
Fall & Spring	99	99	109	109	132	170	170	193	276	349
Fall & Spring (NC)	1	1	2	2	0	1	1	4	2	2
Summer (NC)	-	-	-	-	0	0	0	-	-	0
Summer	10	10	18	18	21	18	18	23	31	35
Total, Non-Resident	110	110	129	129	153	189	189	220	309	386
<b>SKYLINE COLLEGE TOTAL</b>	<b>8,597</b>	<b>8,597</b>	<b>8,124</b>	<b>8,104</b>	<b>8,168</b>	<b>7,941</b>	<b>7,857</b>	<b>7,911</b>	<b>7,649</b>	<b>7,451</b>
<i>District</i>										
Resident										
Fall & Spring	18,658	18,297	17,886	17,841	17,036	16,245	16,161	15,524	15,007	14,396
Fall & Spring (N/C)	118	118	104	103	101	63	63	109	74	40
Shifting	602	963	0	0	0	0	0	0	0	0
Summer (N/C)	14	14	13	13	16	13	13	17	14	9
Summer	2,314	2,314	1,520	1,520	2,453	2,247	2,247	2,312	2,193	2,059
Total, Resident	21,706	21,706	19,523	19,477	19,606	18,568	18,484	17,962	17,288	16,505
Total, Apprenticeship	88	88	81	81	85	90	90	64	69	100
Flex-time	8	8	7	7	8	10	10	13	18	14
Non-Resident										
Fall & Spring	402	402	390	390	484	616	616	799	1,134	1,399
Fall & Spring (N/C)	2	2	3	3	1	2	2	7	5	2
Summer (N/C)	0	0	0	0	1	1	1	0	1	0
Summer	38	38	42	42	54	51	51	70	94	129
Total, Non-Resident	443	443	436	436	540	670	670	876	1,234	1,530
<b>DISTRICT TOTAL</b>	<b>22,245</b>	<b>22,245</b>	<b>20,047</b>	<b>20,001</b>	<b>20,239</b>	<b>19,338</b>	<b>19,254</b>	<b>18,915</b>	<b>18,609</b>	<b>18,149</b>

**BOARD REPORT NO. 17-1-2CA**

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

**APPROVAL OF 2017-18 INTEGRATED DISTRICT BUDGET PLANNING CALENDAR**

The budget development process for 2017-18 requires formulation of a budget calendar. Included in the 2017-18 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 2017-18 in September 2017.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached 2017-18 Integrated District Budget Planning Calendar.

## Integrated District Budget Planning Calendar, 2017-18

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September 2016	Colleges Finalize Spring 2017 Schedule of Classes		
September	College Budget and Planning committees convene <input type="checkbox"/> 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 16-17 Review external audit reports and audit findings	Discuss Resource allocation model	
October - November	College Budget and Planning committees <input type="checkbox"/> Develop college budget goals for 2017-18 <input type="checkbox"/> Review District preliminary resource allocation Faculty Obligation Number report due to the State	College/site presentations of allocation model	
October – December	College Budget and Planning committees <input type="checkbox"/> Submit hiring priorities <input type="checkbox"/> Committees submit tentative recommendation for 2017-18 that includes number of positions to be funded	Review of Budget Calendar, discussion of budget strategies, new resource allocation, and budget development process	
January 10	Governor's 2017-18 Budget Proposal		
January – February	College Budget and Planning committees <input type="checkbox"/> Review 2016-17 expenditures	Review/revise draft of Budget and Planning Calendar Review and reassess estimates of 2017-18 Governor's Budget proposal and discussion of District revenue and expenditure implications (inform DPGC at its next meeting)	Approval of 2017-18 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 <input type="checkbox"/> Discussions of budget strategies and allocations	Continuing discussion of District revenue and expenditure options	Board retreat (February 11) – Review of preliminary District revenue assumptions and expenditure plans

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
January/ February	Ongoing State budget hearings Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Colleges Finalize Summer Session 2017 Schedule of Classes	Review of preliminary 2017-18 District revenue assumptions and expenditure plans	District Participatory Governance Council receives budget updates. 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 2016-17 Mid-Year Budget Report	Approval of 2016-17 Mid-Year Budget Report
March - May	Departments submit budget requests for 2017-18 to College Budget Committees College Budget committees review requests		
March	Colleges Finalize Fall 2017 Schedule of Classes	Review of Board budget priorities and Districtwide allocations	Review/approval of 2017-18 budget priorities and Districtwide allocations.
Mid-March - April	Run preliminary position control worksheets for 2017-18 Colleges ongoing review of position control		
March – April	College Budget and Planning committees <input type="checkbox"/> Preliminary current year 2016-17 ending balance estimates  Colleges prepare for current year external audit		Budget updates with Board; review budget assumptions for Tentative budget  Board Goals for 2017-2018
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 2017-18 Tentative Budget	
June 28	Submit 2017-18 Tentative Budget		Adoption of 2017-18 Tentative Budget and 2017-18 Gann Limit
June	"P2" Second Principal Apportionment	Review apportionment and District Controller certifies to State Controller	

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
June-August	Final adjustments to budget are made.	District Committee on Budget and Finance is updated throughout the summer on major budget changes	
End of June	Enactment of 2017-18 State Budget		
July	County finalizes assessed values		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2016-17 books are closed. District Office completes budget input and prepares 2017-18 Final Budget document		
September 2017	Submit 2017-18 Final Budget		Public hearing and Adoption of 2017-18 Final Budget

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**San Mateo County Community College District**  
**DISTRICT CASH FLOW SUMMARY**  
**FOR THE QUARTER ENDING December 31, 2016**

	GENERAL FUND	Payroll Fund	GENERAL RESTRICTED FUND	INSURANCE & Debt Service FUND	CAPITAL OUTLAY FUND	CHILD CARE FUND	STUDENT AID FUND	POST- RETIREMENT RESERVES
<b>Beg. Cash Balance in County Treasury</b>	8,502,422.49	3,473,825.03	16,630,842.31	63,392,356.70	215,584,191.54	21,304.70	159,856.02	0.00
<b>Cash inflow from operations:</b>								
Year-to-date Income	94,324,514.11		14,800,714.93	26,251,587.67	2,981,000.89	639,281.56	8,812,667.56	2,037,919.30
Accounts Receivable	5,855,043.84	56,247.08	-1,457,427.97	107,846.71	11,517,311.47	126,164.42	902,288.38	-42,481.39
Advances / Prepaid	62,772.36	121,796.93	-608.35	1,175.00	158,604.27	433.65		
Cash awaiting for deposit	89,299.59							
<b>Total Income</b>	<b>108,834,052.39</b>	<b>3,651,869.04</b>	<b>29,973,520.92</b>	<b>89,752,966.08</b>	<b>230,241,108.17</b>	<b>787,184.33</b>	<b>9,874,811.96</b>	<b>1,995,437.91</b>
<b>Cash outflow for operations:</b>								
Year to date expenditure	71,878,190.73		15,733,240.21	46,758,750.62	9,299,301.51	610,404.37	8,589,316.10	3,000.00
Deferred Income	10,899,322.91		-2,004,806.94		112,859.00	35,083.00	137,616.00	791.76
Account Payable	13,264,968.40	1,130,211.49	-1,445,859.42	23,989.29	2,359,156.68	110,721.61	1,959,945.91	0.00
<b>Cash Balance From Operations</b>	<b>12,791,570.35</b>	<b>2,521,657.55</b>	<b>17,690,947.07</b>	<b>42,970,226.17</b>	<b>218,469,790.98</b>	<b>30,975.35</b>	<b>-812,066.05</b>	<b>1,991,646.15</b>
<b>Other Cash inflow</b>								
Medical Flex Plan / Revolv. Fund	0.00			0.00				
TRANS	25,000,000.00							
Trusts (JPA & 3CBG)								
<b>Beg. Investment Balance</b>								
LAIF Balance	425.21							0.00
County Pool Balar	-							8,408,897.47
Special Bond					0.00			0.00
C.O.P. & Others	39,516,001.23			0.00	5,000.00			1,771,212.82
Total Beg. Balance	39,516,426.44			0.00	5,000.00			10,180,110.29
<b>Y.T.D. Investment Balance</b>								
LAIF Balance	574.84							0.00
County Pool Balar	-							12,171,756.44
Special Bond				0.00	0.00			0.00
C.O.P./Bank CD	38,778,149.64			0.00	5,000.00			0.00
Y.T.D. Balance	38,778,724.48			0.00	5,000.00			12,171,756.44
Net Cash changes from Investment	737,701.96			0.00	0.00			-1,991,646.15
Net changes from unrealized gain / (loss)	0.00							
Cash Balance in County Treasury	38,529,272.31	2,521,657.55	17,690,947.07	42,970,226.17	218,469,790.98	30,975.35	-812,066.05	0.00
<b>Net Cash (Excluding TRANS &amp; Trusts)</b>	<b>13,529,272.31</b>	<b>2,521,657.55</b>	<b>17,690,947.07</b>	<b>42,970,226.17</b>	<b>218,469,790.98</b>	<b>30,975.35</b>	<b>-812,066.05</b>	<b>0.00</b>

District: (370) SAN MATEO

Quarter Ended: (Q2) Dec 31, 2016

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2013-14	Actual 2014-15	Actual 2015-16	Projected 2016-2017
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	135,790,198	141,694,473	166,502,653	163,754,744
A.2	Other Financing Sources (Object 8900)	4,553,777	2,396,839	39,665	475,007
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	140,343,975	144,091,312	166,542,318	164,229,751
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	119,336,708	126,732,713	137,053,786	172,998,159
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	20,586,908	15,294,035	19,491,605	5,361,206
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	139,923,616	142,026,748	156,545,391	178,359,365
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	420,359	2,064,564	9,996,927	-14,129,614
D.	<b>Fund Balance, Beginning</b>	19,703,769	20,124,128	22,188,692	32,185,619
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	19,703,769	20,124,128	22,188,692	32,185,619
E.	<b>Fund Balance, Ending (C. + D.2)</b>	20,124,128	22,188,692	32,185,619	18,056,005
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	14.4%	15.6%	20.6%	10.1%

**II. Annualized Attendance FTES:**

G.1	Annualized FTES (excluding apprentice and non-resident)	18,578	17,975	17,306	16,505
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**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

	Description	As of the specified quarter ended for each fiscal year			
		2013-14	2014-15	2015-16	2016-2017
H.1	Cash, excluding borrowed funds		10,689,739	14,236,757	33,741,877
H.2	Cash, borrowed funds only		18,655,000	21,000,000	25,000,000
H.3	Total Cash (H.1+ H.2)	45,816,139	29,344,739	35,236,757	58,741,877

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>I. Revenues:</b>					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	163,740,351	163,754,744	94,279,507	57.6%
I.2	Other Financing Sources (Object 8900)	0	441	45,007	10205.7%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	163,740,351	163,755,185	94,324,514	57.6%
<b>J. Expenditures:</b>					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	172,755,085	172,568,159	71,203,190	41.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	5,159,446	5,361,206	675,000	12.6%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	177,914,531	177,929,365	71,878,190	40.4%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	-14,174,180	-14,174,180	22,446,324	
L.	Adjusted Fund Balance, Beginning	32,185,619	32,185,619	32,185,619	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	18,011,439	18,011,439	54,631,943	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3) <b>92</b>	10.1%	10.1%		

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

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

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

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

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

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

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

VII. Does the district have significant fiscal problems that must be addressed? 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.) \_\_\_\_\_

**Associated Students of Cañada College**  
**2nd Quarter Report**  
**October 2016-December 2016**

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

**Participatory Governance**

The students continue to serve on **16** committees at Cañada College and the District.

**Student Identification Cards**

The Center for Student Life and Leadership Development continues to produce Student Body Cards for the student body. The Center produced **268** cards this quarter, helped students print **11,852** free pages this quarter, and provided **2,700** discounted bus tokens in this quarter.

**Inter-Club Council (ICC)**

The ASCC continues to encourage students to become an active member on campus through their handouts, fliers, activities, social media and Inter-Club Council. This past quarter **29** clubs staid active.

**Events & Activities**

- October 2016
  - Ongoing ASCC Meetings: Every Thursday from 3:30-5:30pm in CIETL
  - Ongoing ICC Meetings: Every Other Monday from 3:30-4:30 in Building 2-10
  - Ongoing Programming Board Meetings: Every Tuesday from 3:00-4:00pm
  - Sponsored: Ongoing College for Working Adult Brown Bag Events: Every Thursday 7-8pm
  - Sponsored: Multicultural Awareness Program Club's Back to School Party: October 1
  - Sponsored: CSU Monterey Bay Visit: October 8
  - Constitution and Election Day: October 13
  - Sponsored: Transfer Tuesday Event: October 18
  - Election Debate Watch Event: October 19
  - Sponsored: Macario Play: October 20
  - Sponsored: Star Party with Astronomy Club: October 21
  - California Community College Student Affairs Association Student Conference: October 21, 22, 23
  - Sponsored: Library Open House: October 26
  - Halloween Bash: October 27
  - Sponsored: Malaysian Club Info Event: October 31
  
- November 2016
  - Dia de los Muertos: November 2
  - Sponsored: UC Davis Tour: November 4
  - Sponsored: San Jose State University Tour: November 5
  - Sponsored: Mission District Mural Learning: November 7
  - Sponsored: Veterans and Friends Club Events: November 8, 9, 10
  - Sponsored: Young Americans for Freedom Club Event: November 8

- Post-Election Roundtable: November 9
- Sponsored: Social Sciences & DREAMers Post Election: November 10
- International Celebration: November 15
- National Conference on Student Leadership: November 15, 16, 17, 18, 19
- Sponsored: PTK's Senator Jerry Hill Speaker Event: November 21
  
- December 2016
  - District Student Council Mixer: December 2
  - Treat Yo' Self: Social Justice: December 7
  - Treat Yo' Self: Self Love: December 8
  - Sponsored: Dance Motion X: December 9
  - Student Senate Winter Training Day: December 17

## **Associated Students of College of San Mateo 2nd Quarter Report, October 2016 – December 2016**

The Associated Students of College of San Mateo (ASCSM) has had a productive second half of the fall 2016 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 second half of the fall 2016 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 Executive Cabinet, Programming Board, the Inter Club Council, Advocacy Board, and Cultural Awareness Board. Additionally, members of the ASCSM Student Senate continued to participate in College and District governance committees.

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 2016:*

- AGS: Donut Sale Fundraiser, October 5<sup>th</sup> & 6<sup>th</sup>
- ASCSM: Burmese Light Festival, October 11<sup>th</sup>
- PKT: HIA Project Showcase, October 17<sup>th</sup>
- Nursing Student Association: Family Science Fair Blood Drive, October 17<sup>th</sup>
- InterVarsity Christian Fellowship: Club Promotion Event, October 18<sup>th</sup>
- The Writers Project: Pumpkin Pie Fundraiser, October 20<sup>th</sup>
- CSM Democrats: Presidential Debate Screening, October 21<sup>st</sup>
- AGS: Donut Sale Fundraiser, October 25<sup>th</sup>
- ASCSM: Halloween Event, October 26<sup>th</sup>
- Charity Club: Club Promotion Event, October 26<sup>th</sup>
- CSM Democrats: Movie Screening, October 28<sup>th</sup>
- PTK: Donut Sale Fundraiser, October 31<sup>st</sup>

*November 2016:*

- Active Minds: Outreach Table, November 3<sup>rd</sup>
- Active Minds: Outreach Table, November 7<sup>th</sup>
- Transfer Club: Club Promotion, November 9<sup>th</sup>
- AGS: Boba Fundraiser Sale, November 9<sup>th</sup>
- Animal Rights Club: Animal Rights Exhibition, November 9<sup>th</sup>
- Business Club: LinkedIn Workshop with Rachel Kumar, November 10<sup>th</sup>
- Active Minds: Outreach Table, November 14<sup>th</sup>
- Transfer Club: Club Promotion, November 16<sup>th</sup>
- EOPS Club: EOPS Awareness Day, November 16<sup>th</sup>
- Math Club: Math Festival, November 16<sup>th</sup>
- Culture Exploration Club: World Village, November 16<sup>th</sup>
- PKT: Induction Ceremony, November 18<sup>th</sup>
- Active Minds: Recruitment Event, November 20<sup>th</sup>
- Active Minds: Outreach Table, November 21<sup>st</sup>
- AGS: Thanksgiving Event, November 23<sup>rd</sup>
- Performance Dance: Fall Dance Concert, November 28<sup>th</sup> – December 1<sup>st</sup>
- Transfer Club: Club Promotion, November 30<sup>th</sup>
- ASCSM: Our Voice: How Language Shapes Culture, November 30<sup>th</sup>

*December 2016:*

- AGS: Winter Event, December 1<sup>st</sup>
- Business Club: Business Plan Competition, December 2<sup>nd</sup>
- ASCSM: Relaxation Week, December 7<sup>th</sup> and 8<sup>th</sup>

**Associated Students of Skyline College  
2016-2017: Budget Report for the 2nd Quarter  
Summary of Programs and Activities  
December 31, 2016**

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:

Governance Committees

Academic Senate Governing Council  
Accreditation Oversight Committee  
College Governance Council  
Curriculum Committee  
District Committee on Budget Finance  
District Participatory Governance Council  
District Student Council  
Ed Policy  
Health and Safety Committee  
Institutional Effectiveness Committee  
PEDAC / Professional Enrichment and Development Advisory Committee  
SEED / Student Equity Committees  
Strategic Planning and Allocation of Resources Committee  
Technology Advisory Committee

Task Forces & Operational Work Groups

Art on Campus  
Campus Auxiliary Services Advisory Committee  
Commencement Committee  
Outreach Committee  
Student Recognition and Awards Ceremony

**Recruitment of Students**

The ASSC continues to encourage student engagement in activities, events, and student government with the help of handouts, flyers, social media, and giveaways to increase participation and attendance. All of the elected positions in the Associated Student of Skyline College Governing Council are currently filled. An Associate Senator position has been developed to allow students who are in their first semester to participate in the meetings in a non-voting capacity. These positions are also currently filled.

**Student Identification Cards**

The Center for Student Life and Leadership Development continues to produce Student ID Cards for the student body with assistance from the ASSC. The ASSC is working to increase the purchase of the cards.

## **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. The following clubs became official members of SOCC this quarter: Gospel Choir, Intervarsity Christian Fellowship at Skyline College and the Polynesian Club.

## **Outreach & Community Service:**

### **Blanket Drive**

10/31/16 - 11/30/16

The ASSC hosted a blanket drive for the month of November to collect new and slightly used blankets to donate to those in need in the San Francisco area. The ASSC gave out the donated blankets to the homeless in San Francisco as part of their community outreach efforts.

### **Community Outreach**

12/16/16

The council made 100 bagged sandwich lunches and essentials kits which included warm socks, soap, toothbrushes, and more. They gave out these essential kits along with the bagged lunches and blankets collected during the blanket drive to homeless and those living in impoverished areas around our community.

## **Programs and Events:**

### **ASSC Meetings**

8/2/16 - Present:

The ASSC continued weekly meetings on Tuesdays from 4-6pm in room 6202.

### **Trojan Tuesdays**

10/4/16, 11/1/16, 12/6/16

Students enjoyed a 5% discount at World Cup Coffee and Pacific Dining with their student ID. Trojan Tuesdays are every first Tuesday of the month and are incentives for students to get their student body cards.

### **LatinX Heritage Month:**

9/15/16 - 10/12/16

#### **College Lecture Series Featuring Sonia Nazario**

10/10/16

Skyline College welcomed Sonia Nazario, award-winning journalist and activist, as part of Latinx Heritage Month for the Call to Consciousness: College Lecture Series. Sonia spoke about her book, *Enrique's Journey*, and educated the audience about the harsh journeys on board the "trains of death" that children from Latin America experience as they attempt to reunite with their parents in America.

\*LatinX Heritage Month events began in September (See 1<sup>st</sup> Quarter report)

## **Filipino History Month:**

### **Baybayin**

10/4/16

Workshop on ancient Philippine script and writing hosted by Grace Burns, advisor of the Filipino Student Union, and sponsored by the ASSC.

### **Sari-Sari**

10/4-5/16

The ASSC hosted a two day bazaar as a kickoff event in celebration of Filipino-American History Month. The bazaar included several Filipino-based organizations, entrepreneurs and artists that featured Filipino culture.

### **Brown & Black Lives Matter**

10/11/16

The ASSC sponsored this event, organized by FSU, BSU, LASO, Cipher and the SMCCD Solidarity Initiative. The event was an educational discussion and movement that tackled the issues surrounding policing, cultural consciousness and public safety.

### **Philippines Report Back**

10/13/16

Christian Guerrero, along with representatives of KBKN, presented their experiences from their educational immersion trip to the Philippines. This event was sponsored by the ASSC.

### **History of Filipino Food**

10/18/16

Hosted by FSU and sponsored by the ASSC, this event featured Allen Ocampo who facilitated a workshop on the evolution of Filipino food and history.

### **Enclave Photo Exhibit by Jeremy Keith Villaluz**

10/25/16

The ASSC hosted a panel discussion and photo exhibit by photographer and Professor Jeremy Keith Villaluz, which featured special guests Dawn Mabalon and Benito Vergara about the history of Daly City and its large population of Filipino-American culture.

### **History of the Aswang**

10/25/16

A workshop on demystifying Filipino folklore facilitated by Bea Zamora, a full-bright scholar and assistant teacher in Kababayan Learning Community. The event was sponsored by ASSC and hosted by Filipino Student Union.

**National Coming Out Day**

10/11/16

The ASSC gave out rainbow-colored donuts and drinks as part of their celebration of National Coming Out Day. Students also wrote condolence letters to families of the Orlando shooting victims.

**Breast Cancer Awareness Day**

10/12/16

The ASSC tabled by giving out pink ribbons and facts about breast cancer to show their support for Breast Cancer Awareness. The table was decorated in everything pink to show support.

**Skylloveen**

10/31/16

The ASSC hosted their annual Skylloveen event including pumpkin painting, hay bale photoshoots, food, costumes and fundraisers by Skyline College clubs. The event was a great opportunity for clubs to recruit members and to promote themselves to students.

**Diabetes Awareness**

11/7/16

The ASSC tabled in the Fireside Dining Room to spread awareness about diabetes in honor of diabetes awareness month. They had informational materials as well as blue ribbons to show support.

**Native American Heritage Day of Celebration**

11/21/16

The ASSC hosted a day of celebration which highlighted the Native American culture with activities and a performance of traditional Native American dances.

**District Mixer**

12/2/16

A social get-together was hosted by the ASSC to bring the student governments from all three schools in the SMCCD district together. Associated Students from Skyline College, Canada College and College of San Mateo participated in leadership and diversity training while bonding over food and brainstorming ideas for the coming spring semester.

For additional information please contact:

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**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	%
<b>2008-2009</b>							
Cañada College	\$9,904,053	\$3,544,538	35.79%	\$4,056,147	40.95%	\$977,734	9.87%
College of San Mateo	\$21,025,803	\$9,527,023	45.31%	\$7,213,197	34.31%	\$1,671,028	7.95%
Skyline College	\$16,510,947	\$6,446,076	39.04%	\$6,449,553	39.06%	\$1,290,645	7.82%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$0	0.00%	\$86,969	13.76%
<b>Total</b>	<b>\$48,072,649</b>	<b>\$19,517,637</b>	<b>40.60%</b>	<b>\$17,718,896</b>	<b>36.86%</b>	<b>\$4,026,376</b>	<b>8.38%</b>
<b>2009-2010</b>							
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%
<b>Total</b>	<b>\$47,602,290</b>	<b>\$19,251,764</b>	<b>40.44%</b>	<b>\$17,818,355</b>	<b>37.43%</b>	<b>\$4,142,044</b>	<b>8.70%</b>
<b>2010-2011</b>							
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%
<b>Total</b>	<b>\$42,412,764</b>	<b>\$19,110,585</b>	<b>45.06%</b>	<b>\$12,965,608</b>	<b>30.57%</b>	<b>\$4,232,631</b>	<b>9.98%</b>
<b>2011-2012</b>							
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%
<b>Total</b>	<b>\$43,698,042</b>	<b>\$19,511,183</b>	<b>44.65%</b>	<b>\$13,326,858</b>	<b>30.50%</b>	<b>\$4,057,697</b>	<b>9.29%</b>
<b>2012-2013</b>							
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%
<b>Total</b>	<b>\$45,698,081</b>	<b>\$19,828,626</b>	<b>43.39%</b>	<b>\$13,970,495</b>	<b>30.57%</b>	<b>\$4,685,392</b>	<b>10.25%</b>
<b>2013-2014</b>							
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%
<b>Total</b>	<b>\$48,523,760</b>	<b>\$21,161,103</b>	<b>43.61%</b>	<b>\$14,691,440</b>	<b>30.28%</b>	<b>\$4,644,860</b>	<b>9.57%</b>
<b>2014-2015</b>							
Cañada College	\$10,710,403	\$5,095,673	47.58%	\$3,228,160	30.14%	\$883,703	8.25%
College of San Mateo	\$20,330,599	\$9,316,009	45.82%	\$6,261,937	30.80%	\$2,007,636	9.87%
Skyline College	\$20,039,270	\$8,044,694	40.14%	\$6,913,917	34.50%	\$1,944,923	9.71%
Central Svcs/District Office	\$906,074	\$0	0.00%	\$167,004	18.43%	\$96,332	10.63%
<b>Total</b>	<b>\$51,986,345</b>	<b>\$22,456,376</b>	<b>43.20%</b>	<b>\$16,571,018</b>	<b>31.88%</b>	<b>\$4,932,595</b>	<b>9.49%</b>
<b>2015-2016</b>							
Cañada College	\$11,492,967	\$5,485,703	47.73%	\$3,283,493	28.57%	\$931,777	8.11%
College of San Mateo	\$20,040,560	\$9,282,687	46.32%	\$6,099,795	30.44%	\$1,857,344	9.27%
Skyline College	\$19,454,765	\$7,988,894	41.06%	\$6,257,319	32.16%	\$1,782,666	9.16%
Central Svcs/District Office	\$1,263,237	\$0	0.00%	\$144,369	11.43%	\$55,176	4.37%
<b>Total</b>	<b>\$52,251,528</b>	<b>\$22,757,284</b>	<b>43.55%</b>	<b>\$15,784,976</b>	<b>30.21%</b>	<b>\$4,626,962</b>	<b>8.86%</b>

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	%
<b>2008-2009</b>							
Cañada College	\$9,904,053	\$131,654	1.33%	\$1,097,819	11.08%	\$96,162	0.97%
College of San Mateo	\$21,025,803	\$628,108	2.99%	\$1,684,106	8.01%	\$302,341	1.44%
Skyline College	\$16,510,947	\$764,700	4.63%	\$1,343,278	8.14%	\$216,695	1.31%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$544,876	86.24%	\$0	0.00%
<b>Total</b>	<b>\$48,072,649</b>	<b>\$1,524,463</b>	<b>3.17%</b>	<b>\$4,670,079</b>	<b>9.71%</b>	<b>\$615,198</b>	<b>1.28%</b>
<b>2009-2010</b>							
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%
<b>Total</b>	<b>\$47,602,290</b>	<b>\$1,171,884</b>	<b>2.46%</b>	<b>\$4,579,436</b>	<b>9.62%</b>	<b>\$638,807</b>	<b>1.34%</b>
<b>2010-2011</b>							
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%
<b>Total</b>	<b>\$42,412,764</b>	<b>\$937,267</b>	<b>2.21%</b>	<b>\$4,661,430</b>	<b>10.99%</b>	<b>\$505,243</b>	<b>1.19%</b>
<b>2011-2012</b>							
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%
<b>Total</b>	<b>\$43,698,042</b>	<b>\$1,128,494</b>	<b>2.58%</b>	<b>\$4,915,180</b>	<b>11.25%</b>	<b>\$758,630</b>	<b>1.74%</b>
<b>2012-2013</b>							
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%
<b>Total</b>	<b>\$45,698,081</b>	<b>\$1,205,859</b>	<b>2.64%</b>	<b>\$5,252,557</b>	<b>11.49%</b>	<b>\$755,151</b>	<b>1.65%</b>
<b>2013-2014</b>							
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%
<b>Total</b>	<b>\$48,523,760</b>	<b>\$1,639,514</b>	<b>3.38%</b>	<b>\$5,535,344</b>	<b>11.41%</b>	<b>\$851,499</b>	<b>1.75%</b>
<b>2014-2015</b>							
Cañada College	\$10,710,403	\$21,593	0.20%	\$1,556,704	14.53%	\$17,663	0.16%
College of San Mateo	\$20,330,599	\$434,932	2.14%	\$2,092,564	10.29%	\$301,291	1.48%
Skyline College	\$20,039,270	\$494,447	2.47%	\$1,933,708	9.65%	\$566,731	2.83%
Central Svcs/District Office	\$906,074	\$73,125	8.07%	\$594,668	65.63%	\$0	0.00%
<b>Total</b>	<b>\$51,986,345</b>	<b>\$1,024,097</b>	<b>1.97%</b>	<b>\$6,177,644</b>	<b>11.88%</b>	<b>\$885,684</b>	<b>1.70%</b>
<b>2015-2016</b>							
Cañada College	\$11,492,967	\$157,842	1.37%	\$1,542,432	13.42%	\$91,720	0.80%
College of San Mateo	\$20,040,560	\$335,427	1.67%	\$2,132,229	10.64%	\$333,078	1.66%
Skyline College	\$19,454,765	\$626,667	3.22%	\$2,063,752	10.61%	\$735,467	3.78%
Central Svcs/District Office	\$1,263,237	\$105,447	8.35%	\$958,245	75.86%	\$0	0.00%
<b>Total</b>	<b>\$52,251,528</b>	<b>\$1,225,383</b>	<b>2.35%</b>	<b>\$6,696,658</b>	<b>12.82%</b>	<b>\$1,160,265</b>	<b>2.22%</b>

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 FOR THE SMCCCD BY MAJOR BUDGET ACTIVITY**

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	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>2008-2009</b>								
Cañada College	\$16,469,244	4,774	\$12,688,927	77.05%	\$2,658	\$2,299,008	13.96%	\$482
College of San Mateo	\$33,254,715	9,354	\$26,778,912	80.53%	\$2,863	\$3,863,920	11.62%	\$413
Skyline College	\$26,669,433	8,139	\$20,987,266	78.69%	\$2,579	\$3,113,514	11.67%	\$383
Central Svcs/District Office	\$30,311,416	0	\$9,058,385	29.88%	\$0	\$0	0.00%	\$0
<b>Total</b>	<b>\$106,704,808</b>	<b>22,267</b>	<b>\$69,513,491</b>	<b>65.15%</b>	<b>\$3,122</b>	<b>\$9,276,443</b>	<b>8.69%</b>	<b>\$417</b>
<b>2009-2010</b>								
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
<b>Total</b>	<b>\$108,765,264</b>	<b>23,521</b>	<b>\$67,212,048</b>	<b>61.80%</b>	<b>\$2,858</b>	<b>\$9,622,798</b>	<b>8.85%</b>	<b>\$409</b>
<b>2010-2011</b>								
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
<b>Total</b>	<b>\$109,496,350</b>	<b>21,283</b>	<b>\$68,986,240</b>	<b>63.00%</b>	<b>\$3,241</b>	<b>\$8,979,312</b>	<b>8.20%</b>	<b>\$422</b>
<b>2011-2012</b>								
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
<b>Total</b>	<b>\$111,207,188</b>	<b>20,964</b>	<b>\$62,522,132</b>	<b>56.22%</b>	<b>\$2,982</b>	<b>\$12,038,517</b>	<b>10.83%</b>	<b>\$574</b>
<b>2012-2013</b>								
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
<b>Total</b>	<b>\$114,285,254</b>	<b>20,240</b>	<b>\$67,201,210</b>	<b>58.80%</b>	<b>\$3,320</b>	<b>\$10,937,650</b>	<b>9.57%</b>	<b>\$540</b>
<b>2013-2014</b>								
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
<b>Total</b>	<b>\$118,969,899</b>	<b>19,254</b>	<b>\$69,848,061</b>	<b>58.71%</b>	<b>\$3,628</b>	<b>\$11,716,227</b>	<b>9.85%</b>	<b>\$609</b>
<b>2014-2015</b>								
Cañada College	\$19,430,743	4,097	\$14,468,017	81.55%	\$3,531	\$3,274,015	18.45%	\$799
College of San Mateo	\$34,286,291	6,907	\$26,869,025	86.86%	\$3,890	\$4,063,339	13.14%	\$588
Skyline College	\$34,017,280	7,911	\$26,541,551	85.44%	\$3,355	\$4,521,773	14.56%	\$572
Central Svcs/District Office	\$37,175,674	0	\$4,673,421	12.57%	\$0	\$675,083	1.82%	\$0
<b>Total</b>	<b>\$124,909,988</b>	<b>18,915</b>	<b>\$72,552,014</b>	<b>58.08%</b>	<b>\$3,836</b>	<b>\$12,534,210</b>	<b>10.03%</b>	<b>\$663</b>
<b>2015-16</b>								
Cañada College	\$20,687,915	4,051	\$17,127,939	82.79%	\$4,228	\$3,559,976	17.21%	\$879
College of San Mateo	\$33,862,152	6,909	\$29,493,929	87.10%	\$4,269	\$4,368,223	12.90%	\$632
Skyline College	\$36,105,402	7,649	\$31,434,522	87.06%	\$4,110	\$4,670,880	12.94%	\$611
Central Svcs/District Office	\$42,839,404	0	\$7,475,941	17.45%	\$0	\$1,256,512	2.93%	\$0
<b>Total</b>	<b>\$133,494,873</b>	<b>18,609</b>	<b>\$85,532,331</b>	<b>64.07%</b>	<b>\$4,596</b>	<b>\$13,855,592</b>	<b>10.38%</b>	<b>\$745</b>

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
2. Instruction/Instructional Services includes activity centers 0100 through 6100
3. Student Services includes activity centers 6200 through 6400

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

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	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>2008-2009</b>								
Cañada College	\$16,469,244	4,774	\$22,740	0.14%	\$5	\$1,458,569	8.86%	\$306
College of San Mateo	\$33,254,715	9,354	\$89,106	0.27%	\$10	\$2,522,776	7.59%	\$270
Skyline College	\$26,669,433	8,139	\$41,400	0.16%	\$5	\$2,527,253	9.48%	\$311
Central Svcs/District Office	\$30,311,416	0	\$10,479,660	34.57%	\$0	\$10,773,370	35.54%	\$0
<b>Total</b>	<b>\$106,704,808</b>	<b>22,267</b>	<b>\$10,632,906</b>	<b>9.96%</b>	<b>\$478</b>	<b>\$17,281,969</b>	<b>16.20%</b>	<b>\$776</b>
<b>2009-2010</b>								
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
<b>Total</b>	<b>\$108,765,264</b>	<b>23,521</b>	<b>\$11,428,065</b>	<b>10.51%</b>	<b>\$486</b>	<b>\$20,502,353</b>	<b>18.85%</b>	<b>\$872</b>
<b>2010-2011</b>								
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
<b>Total</b>	<b>\$109,496,350</b>	<b>21,283</b>	<b>\$11,471,367</b>	<b>10.48%</b>	<b>\$539</b>	<b>\$20,059,430</b>	<b>18.32%</b>	<b>\$943</b>
<b>2011-12</b>								
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
<b>Total</b>	<b>\$111,207,188</b>	<b>20,964</b>	<b>\$11,738,212</b>	<b>10.56%</b>	<b>\$560</b>	<b>\$24,908,327</b>	<b>22.40%</b>	<b>\$1,188</b>
<b>2012-13</b>								
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
<b>Total</b>	<b>\$114,285,254</b>	<b>20,240</b>	<b>\$13,621,462</b>	<b>11.92%</b>	<b>\$673</b>	<b>\$22,524,931</b>	<b>19.71%</b>	<b>\$1,113</b>
<b>2013-2014</b>								
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
<b>Total</b>	<b>\$118,969,899</b>	<b>19,254</b>	<b>\$14,284,219</b>	<b>12.01%</b>	<b>\$742</b>	<b>\$23,121,393</b>	<b>19.43%</b>	<b>\$1,201</b>
<b>2014-2015</b>								
Cañada College	\$19,430,743	4,097	\$27,272	0.14%	\$7	\$1,661,438	8.55%	\$406
College of San Mateo	\$34,286,291	6,907	\$30,985	0.09%	\$4	\$3,322,943	9.69%	\$481
Skyline College	\$34,017,280	7,911	\$57,011	0.17%	\$7	\$2,896,945	8.52%	\$366
Central Svcs/District Office	\$37,175,674	0	\$14,276,028	38.40%	\$0	\$17,551,143	47.21%	\$0
<b>Total</b>	<b>\$124,909,988</b>	<b>18,915</b>	<b>\$14,391,295</b>	<b>11.52%</b>	<b>\$761</b>	<b>\$25,432,468</b>	<b>20.36%</b>	<b>\$1,345</b>
<b>2015-16</b>								
Cañada College	\$20,687,915	4,051	\$25,383	0.12%	\$6	\$2,385,475	11.53%	\$589
College of San Mateo	\$33,862,152	6,909	\$23,099	0.07%	\$3	\$3,433,408	10.14%	\$497
Skyline College	\$36,105,402	7,649	\$85,536	0.24%	\$11	\$3,323,680	9.21%	\$435
Central Svcs/District Office	\$42,839,404	0	\$15,921,746	37.17%	\$0	\$18,185,204	42.45%	\$0
<b>Total</b>	<b>\$133,494,873</b>	<b>18,609</b>	<b>\$16,055,765</b>	<b>12.03%</b>	<b>\$863</b>	<b>\$27,327,767</b>	<b>20.47%</b>	<b>\$1,469</b>

Notes:

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

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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES			CLASSIFIED SALARIES		
				1000		PER FTES	2000		PER FTES
			AMOUNT	%			AMOUNT	%	
<b>2008-2009</b>									
Cañada College	\$16,858,542	4,774	\$3,531	\$9,895,460	58.70%	\$2,073	\$3,323,871	19.72%	\$696
College of San Mateo	\$35,493,486	9,354	\$3,794	\$21,025,439	59.24%	\$2,248	\$6,247,000	17.60%	\$668
Skyline College	\$27,329,614	8,139	\$3,358	\$16,508,725	60.41%	\$2,028	\$4,764,004	17.43%	\$585
Central Svcs/District Office	\$30,949,401	0	\$0	-\$574,324	0.00%	\$0	\$9,656,455	31.20%	\$0
<b>Total</b>	<b>\$110,631,043</b>	<b>22,267</b>	<b>\$4,968</b>	<b>\$46,855,300</b>	<b>42.35%</b>	<b>\$2,104</b>	<b>\$23,991,330</b>	<b>21.69%</b>	<b>\$1,077</b>
<b>2009-2010</b>									
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
<b>Total</b>	<b>\$109,866,738</b>	<b>23,521</b>	<b>\$4,671</b>	<b>\$44,574,343</b>	<b>40.57%</b>	<b>\$1,895</b>	<b>\$22,296,983</b>	<b>20.29%</b>	<b>\$948</b>
<b>2010-2011</b>									
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
<b>Total</b>	<b>\$104,498,814</b>	<b>21,283</b>	<b>\$4,910</b>	<b>\$39,126,174</b>	<b>37.44%</b>	<b>\$1,838</b>	<b>\$22,084,998</b>	<b>21.13%</b>	<b>\$1,038</b>
<b>2011-2012</b>									
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
<b>Total</b>	<b>\$110,183,932</b>	<b>20,964</b>	<b>\$5,256</b>	<b>\$40,742,961</b>	<b>36.98%</b>	<b>\$1,943</b>	<b>\$23,842,268</b>	<b>21.64%</b>	<b>\$1,137</b>
<b>2012-2013</b>									
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
<b>Total</b>	<b>\$122,923,414</b>	<b>20,240</b>	<b>\$6,073</b>	<b>\$42,571,403</b>	<b>34.63%</b>	<b>\$2,103</b>	<b>\$26,203,009</b>	<b>21.32%</b>	<b>\$1,295</b>
<b>2013-2014</b>									
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
<b>Total</b>	<b>\$118,961,364</b>	<b>19,254</b>	<b>\$6,179</b>	<b>\$45,798,646</b>	<b>38.50%</b>	<b>\$2,379</b>	<b>\$29,312,736</b>	<b>24.64%</b>	<b>\$1,522</b>
<b>2014-2015</b>									
Cañada College	\$19,462,367	4,097	\$4,750	\$10,246,309	52.65%	\$2,501	\$3,840,425	19.73%	\$937
College of San Mateo	\$33,203,572	6,907	\$4,807	\$19,538,346	58.84%	\$2,829	\$6,286,123	18.93%	\$910
Skyline College	\$33,578,350	7,911	\$4,245	\$18,886,227	56.25%	\$2,387	\$6,418,142	19.11%	\$811
Central Svcs/District Office	\$37,541,795	0	\$0	\$622,558	1.66%	\$0	\$14,097,972	37.55%	\$0
<b>Total</b>	<b>\$123,786,084</b>	<b>18,915</b>	<b>\$6,544</b>	<b>\$49,293,440</b>	<b>39.82%</b>	<b>\$2,606</b>	<b>\$30,642,662</b>	<b>24.75%</b>	<b>\$1,620</b>
<b>2015-2016</b>									
Cañada College	\$23,246,943	4,051	\$5,739	\$11,492,967	49.44%	\$2,837	\$4,383,651	18.86%	\$1,082
College of San Mateo	\$37,460,530	6,909	\$5,422	\$20,040,560	53.50%	\$2,901	\$6,815,767	18.19%	\$987
Skyline College	\$39,931,536	7,649	\$5,220	\$19,454,765	48.72%	\$2,543	\$7,199,560	18.03%	\$941
Central Svcs/District Office	\$43,896,997	0	\$0	\$933,846	2.13%	\$0	\$13,877,767	31.61%	\$0
<b>Total</b>	<b>\$144,536,006</b>	<b>18,609</b>	<b>\$7,767</b>	<b>\$51,922,138</b>	<b>35.92%</b>	<b>\$2,790</b>	<b>\$32,276,745</b>	<b>22.33%</b>	<b>\$1,734</b>

Notes:

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

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

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EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000		
AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
\$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
<b>\$23,810,308</b>	<b>21.52%</b>	<b>\$1,069</b>	<b>\$11,222,271</b>	<b>36.26%</b>	<b>\$504</b>	<b>\$132,357</b>	<b>0.43%</b>	<b>\$6</b>	<b>\$4,619,477</b>	<b>14.93%</b>	<b>\$207</b>
\$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
<b>\$24,963,637</b>	<b>22.72%</b>	<b>\$1,061</b>	<b>\$9,939,750</b>	<b>9.05%</b>	<b>\$423</b>	<b>\$72,351</b>	<b>0.07%</b>	<b>\$3</b>	<b>\$8,019,674</b>	<b>7.30%</b>	<b>\$341</b>
\$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
<b>\$25,532,463</b>	<b>24.43%</b>	<b>\$1,200</b>	<b>\$12,097,668</b>	<b>11.58%</b>	<b>\$568</b>	<b>\$73,243</b>	<b>0.07%</b>	<b>\$3</b>	<b>\$5,584,268</b>	<b>5.34%</b>	<b>\$262</b>
\$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
<b>\$26,441,803</b>	<b>24.00%</b>	<b>\$1,261</b>	<b>\$13,835,501</b>	<b>12.56%</b>	<b>\$660</b>	<b>\$159,077</b>	<b>0.14%</b>	<b>\$8</b>	<b>\$5,162,322</b>	<b>4.69%</b>	<b>\$246</b>
\$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
<b>\$30,165,708</b>	<b>24.54%</b>	<b>\$1,490</b>	<b>\$13,678,102</b>	<b>11.13%</b>	<b>\$676</b>	<b>\$144,435</b>	<b>0.12%</b>	<b>\$7</b>	<b>\$10,160,757</b>	<b>8.27%</b>	<b>\$502</b>
\$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
<b>\$26,808,208</b>	<b>22.54%</b>	<b>\$1,392</b>	<b>\$14,496,308</b>	<b>12.19%</b>	<b>\$753</b>	<b>\$298,944</b>	<b>0.80%</b>	<b>\$16</b>	<b>\$2,246,522</b>	<b>6.04%</b>	<b>\$117</b>
\$4,154,850	21.35%	\$1,014	\$675,860	3.47%	\$165	\$0	0.00%	\$0	\$521,314	2.68%	\$127
\$7,257,965	21.86%	\$1,051	\$1,102,448	3.32%	\$160	\$793	0.00%	\$0	\$60,868	0.18%	\$9
\$6,955,141	20.71%	\$879	\$1,314,325	3.91%	\$166	\$5,814	0.02%	\$1	\$464,541	1.38%	\$59
\$13,100,041	34.89%	\$0	\$9,399,421	25.04%	\$0	\$108,833	0.29%	\$0	\$750,003	2.00%	\$0
<b>\$31,467,997</b>	<b>25.42%</b>	<b>\$1,664</b>	<b>\$12,492,054</b>	<b>10.09%</b>	<b>\$660</b>	<b>\$115,440</b>	<b>0.09%</b>	<b>\$6</b>	<b>\$1,796,726</b>	<b>1.45%</b>	<b>\$95</b>
\$4,706,459	20.25%	\$1,162	\$657,950	2.83%	\$162	\$0	0.00%	\$0	\$2,005,916	8.63%	\$495
\$7,678,387	33.03%	\$1,111	\$1,290,359	5.55%	\$187	\$46,119	0.20%	\$7	\$1,589,338	6.84%	\$230
\$7,637,096	20.39%	\$998	\$1,424,736	3.80%	\$186	\$20,840	0.06%	\$3	\$4,194,539	11.20%	\$548
\$16,537,763	41.42%	\$0	\$10,574,766	26.48%	\$0	\$522,855	1.31%	\$0	\$1,450,000	3.63%	\$0
<b>\$36,559,705</b>	<b>25.29%</b>	<b>\$1,965</b>	<b>\$13,947,811</b>	<b>31.77%</b>	<b>\$750</b>	<b>\$589,814</b>	<b>1.48%</b>	<b>\$32</b>	<b>\$9,239,793</b>	<b>23.14%</b>	<b>\$497</b>

Notes:

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