

San Mateo County Community College District

2005-06 Final Budget Report



Front Cover Photos

Row 1 – Cañada College

Left: Groundbreaking Ceremony for Library & Student Resource Center on August 15, 2005

Right: Construction of new athletic fields scheduled for completion in Fall 2005

Row 2 – College of San Mateo

Left: Walter H. Moore Regional Public Safety Center scheduled for completion in Fall 2006

Right: Integrated Science Center, Bldg. 36 scheduled for completion in Summer 2006

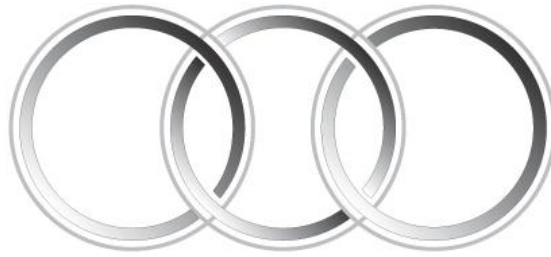
Row 3 – Skyline College

Left: Aerial view of athletic facility complex

Right: Construction of Student Services and Community Center & Science Annex, Bldgs. 6/7A, scheduled for completion in Winter 2006

Row 4 – San Mateo County Community College District Office

Left & Right: College Vista Faculty/Staff Housing complex scheduled for completion in Fall 2005



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

2005-06
Final Budget

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Deborah Carrington, *District Budget Officer*

CHANCELLOR'S MESSAGE



Dear Colleagues,

The process for developing the District's 2005-06 budget began in Fall 2004 with the District Committee on Budget & Finance. The Committee, composed of a dedicated group of faculty, staff, administrators and students from across the District, reviewed potential implications to the District's budget resulting from trailer bill legislation following enactment of the 2004-05 State Budget. While the District anticipated reaching Basic Aid status, the result of the changes to the Revenue and Taxation code contained in the legislation dramatically affected the San Mateo County Community College District, reverting once again to reliance on State general apportionment funding. The loss of property tax revenue, which was shifted to other local agencies as part of the legislation, was essentially replaced with general apportionment funding. However, the District is now susceptible to system-wide deficit factors and will, for many years to come, be limited by changes in State revenue COLAs and enrollment growth factors.

Although the budget news was unfavorable, the District is beginning an ambitious year filled with exciting new changes. The photos in this document illustrate only a few of the capital outlay projects resulting from the community's support of the general obligation bond measure passed in November 2001. Much has been accomplished already, and we know there is much left to do. After considerable review and analysis, the Board of Trustees has decided to ask the community for its continued support by authorizing another general obligation bond during the November 2005 election. The bond will enable the District to finally update all of our instructional buildings, bringing them up to the standard our students and community expect and will provide for instructional and training needs in the 21st century.

In addition to capital projects at the campuses, the District has recently become fiscally accountable (independent from County Office of Education) in preparation for providing in-house payroll processing during 2005-06. District staff have been busy preparing for conversion from the current County payroll structure to the District's own independent payroll processing system.

Other projects on the horizon for 2005-06 include completion of a new resource allocation model developed by the District Committee on Budget & Finance, purchase and implementation of a modern point-of-sale system for the Bookstores, including a fully integrated accounting package, purchase and installation of a state-of-the-art telephone system for all locations, renovation of athletic fields, and completion of College Vista, the new faculty/staff housing complex located next to the District Office.

The District Colleges offer many wonderful instructional and student services programs provided by devoted faculty and staff. I hope you soon have the opportunity to experience some of them.

All my best,

Ron Galatolo
Chancellor

San Mateo County Community College District 2005-06 Final Budget Report

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2005-06 STATE BUDGET

The State Budget was signed by Governor Schwarzenegger on July 11, 2005, representing one of the earliest budget enactments in recent history. The community college budget improves the Proposition 98 share for community colleges to 10.46%—the highest since 1991-92—but still below the statutory requirement of 11%.

Within a week of announcement of the May Revision, the legislative Budget Subcommittees completed hearings to consider the Governor's budget initiatives. The Senate Budget Subcommittee voted to appropriate an additional \$2 billion for Proposition 98 and to reject the proposal to shift \$469 million in STRS payments to school and community college districts. The Assembly Budget Subcommittee rejected all of the Governor's community college budget initiatives except COLA and growth with the intention, reportedly, of ensuring that most items would be open for discussion in the two-house Legislative Conference Committee. This was done in an effort to maximize the negotiating power for additional funds for community colleges.

The Conference Committee reconciled the differences between the two Subcommittees; however when Senate and Assembly leaders brought the Committee's report to their respective floors on June 15, the required two-thirds vote for passage of a budget act was not reached.

Final deals were worked out by the "Big 5" (the Governor and legislative leadership) followed by legislative passage of the Budget Bill (SB77) and related trailer bills in early July. As part of the "Big 5" agreement, the proposal to shift a portion of the State's STRS payment was abandoned for 2005-06.

The only two line-item vetoes by the Governor that affected community colleges were:

- \$20 million for Career Technical Education with the promise that he would restore the funding in September if the Legislature removed its funding link to another unrelated program with separate legislation.
- Reduction of the Legislature's allocation for property tax backfill for 2004-05 from \$33 million to \$16 million.

The State Budget does not fully address the Governor's promise to reimburse education for the suspension of Proposition 98 in 2004-05. To fully fund K-14 schools under Proposition 98, future budgets must reimburse education \$3.1 billion.

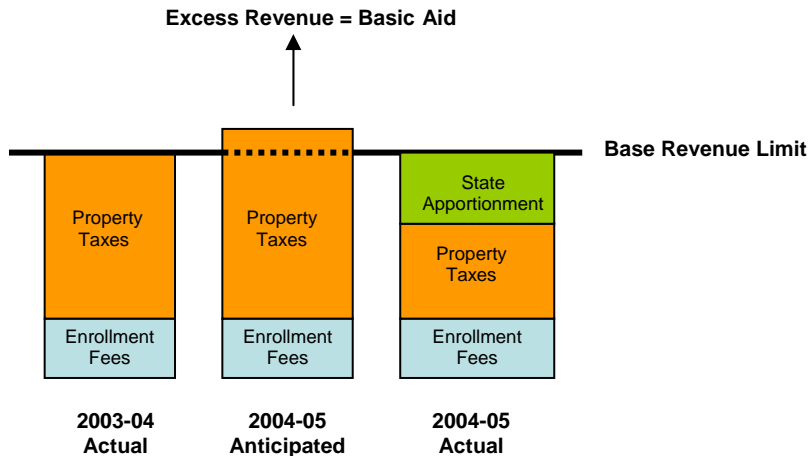
Community College Highlights:

- ❖ **4.23% COLA for general apportionment and selected categorical programs**
- ❖ **3% enrollment growth**
- ❖ **1.76% growth for EOPS/CARE, DSPS, Matriculation, Basic Skills/Apprenticeships**
- ❖ **No student enrollment fee increase**
- ❖ **Restoration of \$31.4 million of Partnership for Excellence funding (now part of district base apportionments)**
- ❖ **\$30 million for credit equalization**
- ❖ **\$20 million for career technical education**
- ❖ **\$10 million for mandated cost reimbursements**
- ❖ **\$15.5 million to partially backfill shortfall in 04-05 property taxes**
- ❖ **Allocation of \$40 million in Proposition 98 "settle up" funds to pay part of the STRS State contribution**

2005-06 SMCCCD BUDGET

During Fall 2004, The District Committee on Budget & Finance began its work to develop the 2005-06 budget; however it was not until March that the effects of the 2004-05 State budget trailer legislation were fully known. The 2004-05 budget marked a fundamental change in course for the District. The change is important because for many years, the District received all of its base revenue support from student enrollment fees and local property taxes. Prior to the change, the District was on the verge of becoming a Basic Aid district and would have directly benefited from substantial increases in property assessed valuations.

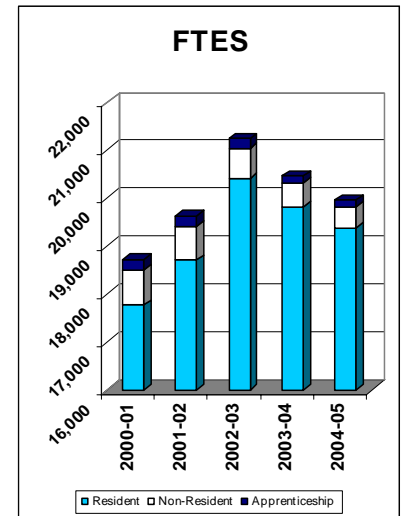
The changes made to the current Revenue and Taxation code by the Governor and California Legislature resulted in a significant shift of local property taxes from non-basic aid school districts to other basic aid districts and local agencies. This shift is otherwise known as the “triple flip.” With the resulting \$18 million of State apportionment, the District sustains almost full funding; however, it lost any hope of receiving excess revenue above its revenue limit. The lost revenue would have enabled the District to make much needed improvements. It also exposed the District to the effects of State revenue COLA’s and deficit factors. The last time that the District relied on a similar level of general apportionment revenue was prior to 1991-92.



The District Committee on Budget & Finance discussed the importance of enrollment growth given the District’s changing status. The enrollment decline of 500 students (2.5% decline in FTES) in 2004-05 makes enrollment growth critically important in 2005-06. In conjunction with the Committee’s recommendation to provide funding to improve enrollment, the 2005-06 expenditure budget includes \$1.5 million in funding to help attract students and improve enrollment.

Enrollment Matters

As long as the District is not a basic aid district, enrollment is the most important factor affecting its funding. Student enrollment fees increased 136% during the last two years, and that increase has significantly contributed to the decline in enrollment.

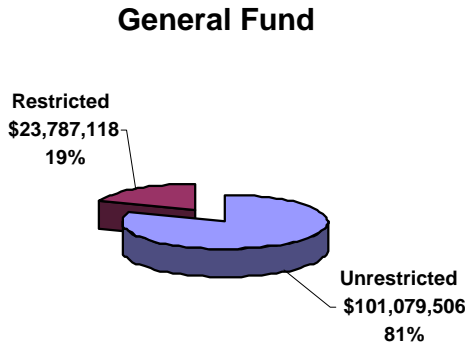


In order to avoid a loss of revenue in 2006-07, the District borrowed 900 FTES from Summer 2004; however growth beyond 1,000 FTES is needed in 2005-06 to preserve the funding base. It is a major challenge for the District to improve access to our students.

A detailed historical chart of FTES is located on Page 78. The figures do not include any “borrowing” or “payback” adjustments associated with FTES claims submitted to the State.

GENERAL FUND

The General Fund consists of two segments—“Unrestricted” and “Restricted.” In the San Mateo County Community College District, the Unrestricted General Fund is commonly referred to as “Fund 1,” and the Restricted General Fund is termed “Fund 3.” The information in this report primarily focuses on the Unrestricted General Fund; however, the District’s other funds are also included.



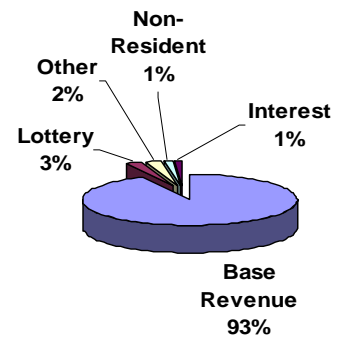
The total general fund budget for 2005-06 is \$124,866,624. Approximately 81% of the general fund budget is made up by the unrestricted portion of the general fund and funds most of the general programs of the District.

The restricted portion of the general fund (approximately 19%) accounts for federal, state, and local money that must be spent for a specific purpose by law or agreement. Examples of restricted funds are Matriculation, EOPS (Extended Opportunity Programs and Services), and DSPS (Disabled Students Programs and Services).

2005-06 UNRESTRICTED GENERAL FUND REVENUE ASSUMPTIONS

The District Committee on Budget and Finance reviews and assists in formulating the District’s revenue assumptions. Throughout the budget development process, these assumptions have been developed and modified based on the District’s change from self-supporting status and upon currently available information.

2005-06 Unrestricted General Fund Revenue



Following are the assumptions used in developing the final revenue budget for 2005-06:

2005-06 Tentative	2005-06 Final	REVENUE
\$87,450,000	\$87,719,758	Base Revenue – Based on 04-05 2 nd period (P2) principal apportionment report. Base revenue is determined under the California Community College program-based funding formula and includes student enrollment fees, property taxes, and State general apportionment funding. The projection includes the 4.23% State COLA and restored Partnership for Excellence (PFE) funding and prior year equalization.
1,169,400	298,250	Equalization – Represents the District’s share of \$30 million Statewide funding for 2005-06. Prior allocations have been built into the base revenue total. Equalization funding is distributed to districts that are below the statewide funding average. In 2004-05, \$80 million was allocated for equalization. The State expects the total cost for equalization to be approximately \$220,000 million.
2,270,000	2,400,000	Lottery – Projection is based on estimated receipts for 2004-05. Proposition 20, approved by the voters in 2000, restricts a certain portion of

		Lottery funding for the purchase of instructional materials. The lottery funds restricted for instructional materials are part of the Restricted General Fund. A chart on Page 99 details 2004-05 weekly lottery sales.
938,000	938,400	State PT Faculty Parity – Projected at same level of funding as 2004-05
299,000	269,600	State PT Office Hours/ Medical Reimbursement – Projection includes decline from 2004-05. State funding has declined to approximately 50% of the office hours claim and 25% of the medical claim.
356,000	368,000	Apprenticeship – Revenue projection is based on 2004-05 enrollment. State revenue is received at a rate of \$4.86 per instructional hour. In 2004-05 a deficit factor was applied due to a State funding shortfall.
1,500,000	1,372,000	Non Resident Tuition –The estimate includes an increase in the non-resident rate from \$168 to \$169 per unit (calculated based on State parameters and approved by the Board on January 26, 2005) and also takes into account a decline in non-resident FTES during the past few years. The decline is attributed to several factors, including new regulations on student visas.
780,000	950,000	Interest – Increased short-term interest rates are expected to generate an increase in budgeted income.
0	0	Mandated Cost – Although the District is eligible to be reimbursed for most of the expenditure it incurs as a result of State mandated programs, revenue is not expected in 2005-06. The State is not currently funding mandated costs.
500,000	634,118	Miscellaneous revenue – includes projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, phone commissions, satellite dish income, and other miscellaneous student fees
\$95,262,400	\$94,950,126	Total Projected Revenue

2005-06 BEGINNING BALANCE

The beginning balance, in the amount of \$9,927,385, includes specific projects and activities of the 2004-05 year that have been carried over into the new fiscal year as committed to those purposes. The beginning balance also includes the District's 4% contingency reserve and the 2004-05 site ending balances. The table below details the components of the District 2005-06 beginning balance:

Project/Activity	Balance	Project/Activity (continued)	Balance
Apprenticeship Programs	\$230,040	Marketing	44,526
Professional Development	139,864	Fleet Vehicle Program	29,141
Staff Development	8,732	Other	95,564
Program Improvement	43,996	2004-05 Site Commitments	381,969
Miscellaneous Designated Funds:		FTES Growth Initiatives	750,000
Managed Hiring	636,115	Other Carryover	652,169
Payroll Conversion Project	110,097	Site Ending Balances:	
Election	175,000	Cañada College	537,627
Emergency Preparedness	150,000	College of San Mateo	747,987
SFSU Cañada Contracts	179,106	Skyline College	469,824
One-Time PFE Carryover	54,620	District Office	246,728
Skyline Computer	60,000	Contingency Reserve (4%)	3,798,005
CSM High Tech	83,319	Unallocated Balance	283,453
Video Conferencing	19,503	Total	\$9,927,385

2005-06 UNRESTRICTED GENERAL FUND EXPENDITURE PROJECTIONS

Expenditure projections have been adjusted throughout the budget development process as new information has become available. The most notable change is a Board-approved set-aside for FTES Growth Initiatives to improve the District's enrollment for 2005-06. Additional funding for FTES Growth Initiatives has been set aside in the District's ending balance, bringing the total allocation to \$1.5 million. The following projections have been made in preparing the 2005-06 final expenditure budget:

2005-06 Tentative	2005-06 Final	EXPENDITURES
\$62,651,383	\$62,599,341	Site Allocations – Includes 2004-05 allocations adjusted for COLA, step & column changes, longevity and other negotiated changes. Allocations to the colleges and to the District Office include permanent salaries, hourly salaries, and discretionary operating costs. Employee benefits have been budgeted separately in Central Services.
0	750,000	FTES Growth Initiatives – Board set-aside to increase enrollment in 2005-06 to avoid loss of funding in 2006-07. Another \$750,000 is set aside in the District's 2004-05 ending balance.
21,950,000	21,250,000	Benefits – Includes health premium cap increases, including retirees with no medical cap
525,000	291,760	Formula Adjustments – Cosmetology sales, facility use rental fees, and 8% of non-resident tuition. Expenditure budget corresponds with revenue assumption contained in Miscellaneous revenue.
0	326,433	Contracts – Includes SFSU contracts with Cañada and telecommunications (satellite dish) contracts. Expenditure budget corresponds with revenue assumption contained in Miscellaneous revenue.
356,000	368,000	Apprenticeship – Expenditure budget corresponds with revenue assumption. Current Apprenticeship programs include automotive technology at Skyline College and electrician, plumbing, and sprinkler fitters at CSM.
575,000	775,000	Miscellaneous – Includes banking and credit card fees, loan to own, IRS fees, AFT release time, and other miscellaneous fees.
3,575,000	3,854,322	Utilities – Includes gas, electricity, water, garbage, and telephone charges
800,000	800,000	Insurance – Includes \$60,000 transfer to Self-Insurance fund and property liability insurance coverage in the amount of \$740,000.
475,000	475,000	Consultant/Legal/Election – Includes \$300,000 in consultant and legal fees and \$175,000 each year for election costs.
328,000	325,000	Staff Development – Includes Trustees' Program Improvement fund, Professional Development, Management Development, and Classified Staff Development Programs
597,400	597,400	Software/Hardware/Telephone – Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges districtwide.
306,900	306,900	Technology Advancement – Includes costs of operating the Centers for Teaching & Learning
1,500,000	1,500,000	Retirement Reserve Transfer – Annual transfer to the retirement liability account.
50,000	50,000	Museum of Tolerance – Includes Board allocation for Museum of Tolerance activities.
\$93,689,683	\$94,269,156	Total Projected Expenditures

2005-06 BUDGETED EXPENDITURES

The Unrestricted General Fund budget includes the following major functional uses:

Salaries **\$61,455,540**

The expenditure budget for salaries includes increases for step placements and longevity only. No speculation about the results of labor negotiations is included. However each 1% adjustment in compensation for all employees translates to an expenditure of approximately \$839,000 (see Page 101).

Benefits **\$21,101,760**

Changes to benefit rates for 2005-06 are included. The most significant change relates to STRS. Because the Governor’s proposal to shift State STRS payments to schools and colleges was not part of the State budget package, the STRS employer contribution will remain at 8.25%. The tentative budget included \$700,000 for the increase. The budget includes the 2004-05 increase in employee medical caps and the January 1, 2006 increases (close to 10%) in non-capped health plan premium rates.

Supplies **\$3,000,036**

Projected expenditures in this category include all types of supplies, subscriptions, central duplicating, gas, oil, and tires.

Other Expenses & Services **\$11,978,893**

The expenditure budget includes increases for utilities, including projections for the new buildings. It also includes the District’s projected expenditures for insurance, telephone service, and computer hardware and software.

Capital Outlay **\$361,142**

Expenditures in this category include equipment, library books, furniture, and site and building improvements. The bulk of the District’s capital outlay expenditures reside in the Capital Projects Fund.

Transfers/Other **\$2,501,165**

The Unrestricted General Fund budget includes transfers to other District funds. The projected transfers include the \$1.5 million contribution to the Retiree Benefit Fund, \$60,000 to the Self-Insurance Fund, \$405,820 for benefit costs in the Child Development and Parking Funds, and the balance for site transfers into specially funded grant accounts to cover the cost of salaries and other expenses.

Total Expenditure Budget **\$100,398,536**

Site Allocations

Cañada College	
Site Allocation	\$10,578,917
04-05 Ending Bal.	<u>537,627</u>
Total	\$11,116,544

College of San Mateo	
Site Allocation	\$24,427,674
04-05 Ending Bal.	<u>747,987</u>
Total	\$25,175,661

Skyline College	
Site Allocation	\$17,345,244
04-05 Ending Bal.	<u>469,824</u>
Total	\$17,815,068

District Office	
Site Allocation	\$10,247,506
04-05 Ending Bal.	<u>246,728</u>
Total	\$10,494,234

Total	
Site Allocations	\$62,599,341
04-05 Ending Bal	<u>2,002,166</u>
Total	\$64,601,507

Budget Summary

Revenue	
Beginning Balance	\$9,927,385
Total Revenue	<u>\$94,950,126</u>
Total	\$104,877,511

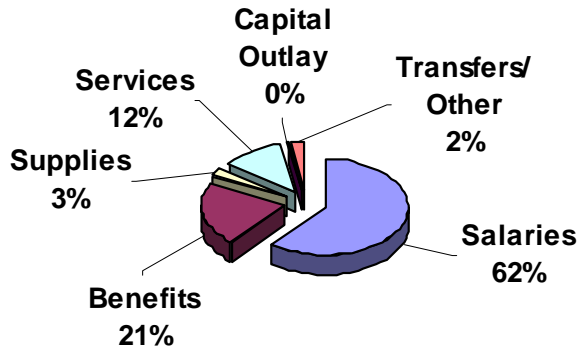
Expense	
Site Allocations	\$62,599,341
Central Services	31,669,815
04-05 Committed	<u>6,129,380</u>
Subtotal	\$100,398,536

Contingency	<u>3,798,005</u>
Total	\$104,196,541

Available Resources	\$680,970
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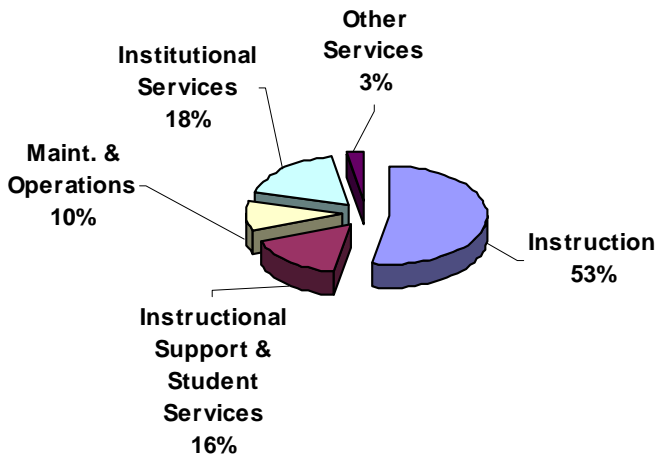
Site allocations historically have included permanent salaries, hourly salaries, and discretionary operating costs. Employee benefits have been budgeted separately in Central Services. The chart below shows the breakdown of the total expenditure budget by major account type:

2005-06 Budgeted Expenditures By Account



The chart below provides the breakdown of the total expenditure budget by program type:

2005-06 Budgeted Expenditures by Program



In-House Payroll

During Spring 2006, the District will begin processing its own payroll in-house. The County Office of Education currently processes the District's payroll; however due to the County's conversion to a different system, the District was notified that it would be charged approximately \$230,000 annually for the County to continue processing its payroll.

The District determined that processing the payroll in-house was a better option. Following months of review of its internal control systems, the District became fiscally accountable on July 1, 2005, paving the way for the implementation of Banner payroll.

Fiscal accountability for the District means the County Office of Education will no longer be fiscally responsible for District funds and resources. The District will continue to be associated with the County Treasurer's Office and County Controller but will assume full responsibility for planning and managing expenditures to carry out the District's programs while staying within the budget limits. As such, the District will not have to rely on the County to issue its checks.

OTHER FUNDS

SELF-INSURANCE FUND

The purpose of the Self-Insurance Fund is for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined in the Education Code.

The 2005-06 budget, detailed on Page 36, totals \$50,000. Estimated income is \$76,000, which consists of a \$60,000 transfer from the General Fund and an estimated \$16,000 in accrued interest. The net beginning balance of the Self-Insurance Fund is \$528,892.

DEBT SERVICE FUND

The purpose of the Debt Service Fund is to account for the accumulation of resources for, and the payment of, general long-term debt and long-term leases. Revenue to this fund comes from the General Obligation Bond (assessed taxes), as well as the Certificates of Participation. Certificates of Participation were issued for the purpose of funding improvements to the District's athletic facilities, construction of College Vista (the faculty and staff housing complex), and construction of Bookstore facilities. The Certificates of Participation will be paid back from rent proceeds from College Vista, Bookstore revenue, and redevelopment funds received each year.

The Debt Service Fund budget for 2005-06, as shown on Page 38, totals \$9,823,269, which includes debt reduction principal and interest payments. Estimated income is projected at \$9,506,288. The net beginning balance of the Debt Service Fund is \$10,019,899. The schedule of long-term debt can be found on Pages 94-95.

RESTRICTED GENERAL FUND

The Restricted General Fund accounts for specially-funded federal, state or local grants or agreements which have specific purposes and must be spent accordingly. The 2005-06 Final Budget includes the most current data available. A list of the specific projects can be found on Pages 40-41. Included in the Restricted General Fund are the Health Services and Parking Programs. Health fee income is estimated at \$520,096. Parking fee income is estimated at \$2,094,245.

The Restricted General Fund budget for 2005-06, as shown on Pages 42-46, totals \$23,787,118. The net beginning balance in the Restricted General Fund includes a shortfall of \$32,392, which is due to a KCSM operating deficit in 2004-05.



Telecommunications System Upgrade

Beginning in September, a new VoIP (Voice over Internet Protocol) system, funded by the General Obligation Bond, will be installed Districtwide. The new Siemens system will combine telephone and computer technology.

Besides replacing our current outdated technology with new state-of-the-art capabilities, the system will integrate support for both voice and data networks. Power consumption, heat generation, and space requirements will be greatly reduced with the new system, which includes an uninterruptible power supply. In addition, the system will allow for decreased cabling costs for new buildings.

It is anticipated that the installation of the new system will be completed by the end of October. Phase I, which includes the District Office and Bldg. 22 at Cañada College will begin in September.

CAPITAL PROJECTS FUND

The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years.

The 2005-06 budget detailed on Pages 51-55 totals \$104,900,786. Budgeted income is projected at \$24,346,041. The 2005-06 net beginning balance of the Capital Projects Fund is \$129,362,713.

The Bond Construction Fund, a sub-account of the Capital Projects Fund (included in totals above), 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.



Groundbreaking of Library & Student Resource Center at Cañada College on August 15, 2005.

Extensive capital improvements and construction are occurring at all District sites. Districtwide projects include energy efficiency upgrades, including co-generation units at Skyline College and College of San Mateo, retrofitting of light fixtures Districtwide, boiler retubing and piping replacements, and installation of zone-level direct digital controls. Zone controls allow occupants to control the temperature in their work space and allow the Facilities team to monitor, adjust, and troubleshoot issues via the internet. The new system will increase efficiency, user comfort, and indoor air quality. A new state-of-the-art fire alarm system has also been installed at College of San Mateo and Cañada College.

Following is a partial list of site-specific activities which have recently been completed or are currently in progress:

Cañada College

Project	Design	Construction	Completion
Library & Student Resource Center (Bldg. 9)	Fall 2004	Fall 2005	Summer 2007
Athletic Facilities Upgrades (synthetic turf baseball and soccer fields, upgrades to tennis courts, and various accessibility and related upgrades)	Winter 2005	Spring 2005	Fall 2005
Main & Flex Theaters	Winter 2002	Summer 2004	Summer 2004
Relocation of Fashion Design Program	Spring 2004	Summer 2004	Fall 2004
Office Renovations (Bldgs. 3, 8 & 13)	Spring 2005	Summer 2005	Fall 2005
Campus-wide ADA Ramp, Waterproofing & Landscaping	Spring 2003	Summer 2003	Spring 2005



Renovated campus gateway with new landscape and hardscape



Baseball and soccer fields under renovation



Cañada College Building for the Future

College of San Mateo

Project	Design	Construction	Completion
Science Building (Bldg. 36)	Fall 2003	Fall 2004	Summer 2006
Walter H. Moore Regional Public Safety Center	Winter 2004	Summer 2005	Fall 2006
Seismic Retrofit & Modernization of Bldg. 18	Spring 2004	Fall 2004	Fall 2005
Seismic Retrofit & Modernization of Bldgs. 1, 5 & 6	Winter 2005	Fall 2005	Winter 2006
Mary Meta Lazarus Child Development Center upgrades (flooring, plumbing, accessibility upgrades, and new finishes)	Spring 2005	Summer 2005	Summer 2005
Athletics Facilities Upgrades (synthetic turf baseball and football fields, tennis court resurfacing, track and field event facilities and various accessibility upgrades)	Fall 2004	Spring 2005	Fall 2005



Renovated CSM Football Stadium



Integrated Science Center under construction



Walter H. Moore Regional Public Safety Center under construction

Skyline College

Project	Design	Construction	Completion
Student Support and Community Services Center & Science Annex	Winter 2004	Spring 2005	Winter 2006
Seismic Retrofit & Modernization of Bldg. 3	Fall 2004	Spring 2005	Spring 2006
Seismic Retrofit & Modernization of Bldg. 8	Winter 2005	Summer 2005	Summer 2006
Athletics Facilities Upgrades (synthetic turf baseball and soccer fields, track resurfacing, and various accessibility upgrades)	Winter 2005	Spring 2005	Fall 2005



Renovation and Seismic Upgrade of Skyline Gymnasium



Renovated Skyline Baseball Stadium



Renovated Skyline Tennis Courts

District Office

College Vista, the faculty and staff housing complex, is scheduled to be completed in November, 2005. The 44-unit multi-family rental housing development is located adjacent to the District Office and will enable faculty and staff to enjoy below-market rental rates while saving for a down payment on a home. Funding to build College Vista came from Certificates of Participation, which will be paid back from tenant rent proceeds.



AUXILIARY FUNDS

Associated Students, Bookstore, and Cafeteria funds are maintained as part of the auxiliary operations of the District and are submitted to the State Chancellor's Office along with all other District budgets.

Associated Students

Associated Student Body financial statements and summaries of activities, as submitted by the Colleges, are included on Pages 80-93 of this report.

Total income and expenditures for the Associated Student Body (ASB) at each College for the years 2003-04 and 2004-05 are listed below:

Associated Students Income	2003-04	2004-05	\$ Change	%Change
Cañada College ASB	\$59,137	\$104,719	\$45,582	77.1%
College of San Mateo ASB	126,503	232,422	105,919	83.7%
Skyline College ASB	73,047	117,906	44,859	61.4%

Associated Students Expenditures	2003-04	2004-05	\$ Change	%Change
Cañada College ASB	\$60,803	\$96,458	\$35,655	58.6%
College of San Mateo ASB	126,503	140,555	14,052	11.1%
Skyline College ASB	69,975	75,105	5,130	7.3%

Activity card sales are the major source of income for the Associated Students. Sales have improved due to the increase in the Activity card fee from \$5.00 to \$8.00. Expenditures of the ASBs include normal operating expenses (office supplies, activity card and other miscellaneous expenses), as well as student programs, scholarships, and club assistance supporting campus life.

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

Associated Students Net Income	2003-04	2004-05	\$ Change	%Change
Cañada College ASB	\$-1,666	\$8,261	\$9,927	595.9%
College of San Mateo ASB	0	0	0	0%
Skyline College ASB	3,072	42,801	39,729	1293.3%

Bookstore

Last year, an ad hoc committee consisting of students, faculty, and staff recommended that the District maintain its existing management of the Bookstores and implement plans to improve services to students, business operations and the appearance of the existing facilities. In February, the District hired Tom Bauer to lead the Bookstores in the implementation of these improvements.



On Opening Day, Chancellor Galatolo reported that the bookstores had achieved an increase in overall used book sales from 25% of total sales district-wide in 2003-04 to 34% in 2005, with Skyline Bookstore coming in with an impressive 50% of books sold being used. This could not have happened without the cooperation and assistance of the faculty in turning in book orders on time so as to permit the bookstores to buy used books at the end of the semester from our own students. This practice benefits our current students by allowing them to sell their textbooks back to the Bookstore and benefits future students by making a larger number of used books available for purchase.

Last year, the Bookstores also implemented a number of operational changes. The fiscal year was extended one month from May 31 to June 30 in 2004-05 so the Bookstore year end will coincide with the rest of the District. The financial information reported in this document includes 13 months instead of 12. Beginning with the 2005-06 fiscal year, the fiscal year will run from July through June. Also, as part of the review of finances, the Bookstore has written off some old inventory and accrued compensated absences. These one-time adjustments resulted in a loss for the Bookstores for 2004-05; however the Bookstores are on solid financial ground.

During 2005-06 the Bookstore and accounting staff investigated new point-of-sale systems and made several visits to other colleges to examine possible alternatives. In August the Board awarded a contract to Missouri Book Systems. During the coming year, the Bookstore will install the new equipment and software and develop procedures for using the new system.

Ground has been broken for the new Student Center at Skyline, which will house a new Bookstore. At CSM, plans are underway to refurbish buildings 1/5/6, and the CSM Bookstore will ultimately move upstairs to a new, more accessible site. Cañada College Bookstore plans to undergo a renovation of its Bookstore in 2006-07.



The SMCCCD Bookstores have also joined a consortium of Bay 10 Bookstores (community college bookstores from around the Bay Area). Noting student's concerns with escalating prices, the Bay 10 Bookstores are working together to share best practices and find new ways to partner to bring down the cost

of books for students. The group plans to identify common introductory course textbooks used by the colleges. Once book titles are identified, the Bay 10 consortium will approach publishers and ask them to market a common edition of the book (which can be the whole book or a part of it) to all Bay 10 faculty. If at least 5 schools with sufficient enrollment agree upon the book, the Bookstores can order the "California Community Colleges" edition of that book at a significantly lower price. It is anticipated that this effort will assist in lowering the costs of textbooks for our students.

The Bookstore Fund budget for 2005-06 totals \$7,454,407 as indicated on Page 58. The net beginning balance for the Bookstore Fund is \$5,298,468. The budget includes provisions for increased annual cash flow requirements, inventory, full maintenance needs of store facilities, as well as debt financing for new bookstore construction.

The following information covers the period June 1, 2004 through June 30, 2005 (13 month period). The Bookstores' fiscal year-end was changed to June 30, 2005 in order to conform with the District's fiscal year-end. For comparative purposes below, the Bookstore data for 2003-04 covers the period June 1, 2003 through June 30, 2004 (13 months). The data includes the Summer 2004, Fall 2004, Spring 2005 and Summer 2005 semester sales.

Bookstore Sales	2003-04	2004-05	\$ Change	% Change
Regular Merchandise Sales	\$8,100,156	\$7,980,766	\$-119,390	-1.5%
Computer Products Sales	141,664	143,589	1,925	1.4%
Total Merchandise Sales	\$8,241,820	\$8,124,355	\$-117,465	-1.4%

Income has decreased slightly by 1.3%, while expenses have increased by 3.7% from this same period in 2003-04. Since the 2003 Summer session was not offered at Cañada College, it was anticipated that 2004-05 revenues would increase, but this was not the case.

While total sales were down by 1.4% from 2003-04, the cost of goods sold was down even more, resulting in an increase in gross profit of 4.8%. Operating expenses increased by 24.3% over this same period in 2003-04 due to employee compensation improvements.

Comparative figures are shown below:

Bookstore Recap	2003-04	2004-05	\$ Change	%Change
Total Merchandise Sales	\$8,241,820	\$8,124,355	\$-117,465	-1.4%
Interest and Other Income	160,941	171,665	10,724	6.7%
Total Income	\$8,402,761	\$8,296,020	\$-106,741	-1.3%
Cost of Goods Sold	\$6,071,732	\$5,853,757	\$-217,975	-3.6%
Gross profit	\$2,331,029	\$2,442,263	\$111,234	4.8%
Operating Expenses	2,165,347	2,691,029	525,682	24.3%
Net Income	\$165,682	\$-248,766	\$-414,448	-250.1%

Cafeteria

The Cafeteria Fund budget for 2005-06 totals \$221,814 as indicated on Page 60. The net beginning balance in the Cafeteria Fund is \$692,808. Fresh & Natural operates food services at College of San Mateo, Skyline College and Cañada College. The College of San Mateo has both food services and a satellite food operation (kiosk) to serve the central campus. Café International is located at College of San Mateo and is operated by Fresh & Natural. The District's vending services contractors are Pepsi Bottling Group and Action Vending.

Comparative figures are shown below:

Cafeteria Recap	2003-04	2004-05	\$ Change	% Change
Food Service Income	\$55,230	\$57,718	\$2,488	4.5%
Vending Income	113,878	94,902	-18,976	-16.7%
Interest Income	18,205	17,889	-316	-1.7%
Expenditures	252,463	224,117	-28,346	-11.2%
Net Addition/(Reduction) to Capital, includes restricted vending income	\$-65,151	\$-53,608	\$11,542	17.7%

Food service income has increased by 4.5% compared with the prior year. Vending income has decreased by 16.7%, which was due to Pepsi's price increase from \$1 to \$1.25. Interest income has decreased slightly by 1.7% from the prior period due a decrease in the amount of cash available for investment purposes.

Expenditures decreased by \$28,346 or 11.2%. The result is a 17.7% increase to the net addition to capital. While income from the food service and vending contracts enables the District to provide both services, these combined resources, along with interest income, must also provide a stable Cafeteria fund, which does not require support from the general fund. The fund is 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.

CHILD DEVELOPMENT FUND

The Child Development Fund maintains the required financial accounting for all District child development centers. CSM and Skyline have on-site centers, and Cañada College is currently subcontracting its State contract to the Redwood City School District.

The 2005-06 budget for the Child Development Fund totals \$879,449. Estimated income is projected at \$901,618. The net beginning balance of the Child Development Fund is \$100,775. Income and expenditures are based on 2004-05 data.



TRUST FUNDS (FINANCIAL AID)

The Student Aid Fund detailed Pages 70-74 includes the 2005-06 estimated allocations from the Federal government for PELL and SEOG, and estimated State funding for Cal Grants. The 2005-06 budget for the Student Aid Fund totals \$6,196,845. Estimated income in the Student Aid Fund is \$6,536,745. The net beginning balance of the fund is \$127,961,008.

Estimating Financial Aid is difficult because two of the major funding sources are student eligibility-based rather than college award-based. These two sources (PELL and Cal Grants) fluctuate with the number of eligible students who apply for funding. On the other hand, each College receives a specific award for SEOG student grants.

State BOGG (Board of Governor's Grant) funding is not reflected within this fund, but rather as an offset to enrollment fees within the Unrestricted General Fund.

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.

Direct financial aid payments to students from College EOP&S and CARE grants typically are paid from the Student Aid Fund. Income and expenditures will be recognized in this fund during 2005-06 when these grants are finalized and amounts are determined for aid purposes.

RESERVE FUND FOR POST-RETIREMENT BENEFITS

The Reserve for Post-Retirement Benefits was established by the Board in the 1991-92 fiscal year to address the unfunded liability related to long-term retiree health benefits. The Board approved a "modified-pay-as-you-go" funding approach on March 9, 1994

During 2001-02, an actuarial review was conducted to update the estimate of post-retirement costs. The District's unfunded liability was estimated at that time to be \$71,967,000. This review will be updated in 2006-07. The Governmental Accounting Standards Board (GASB) will require the District to recognize the full liability of post-retirement costs in 2007-08.

The Reserve for Post-Retirement Benefits budget for 2005-06 totals \$2,245,000 as detailed on Page 76. The net beginning balance in the fund totals \$21,961,008. The 2005-06 budget for the fund consists only of revenue, including a \$1,500,000 transfer from the Unrestricted General Fund and estimated interest income of \$745,000.

2005-06 FINAL BUDGET SUMMARY

The 2005-06 budgets for each fund include, for the most part, expenditure budgets. For fund balance information, please refer to Pages 22-23. The relationship of each fund to the total Final Budget is illustrated in the following table:

Fund	2005-06 Budget	Percent of Total
Unrestricted General Fund	\$101,079,506	39.39%
Self-Insurance Fund	50,000	.02%
Debt Service Fund	9,823,269	3.83%
Restricted General Fund	23,787,118	9.27%
Capital Projects Fund	104,900,786	40.87%
Bookstore Fund	7,454,407	2.90%
Cafeteria Fund	221,814	.09%
Child Development Fund	879,449	.34%
Trust Fund (Financial Aid)	6,196,845	2.41%
Reserve for Post-Retirement Benefits Fund	2,245,000	.87%
TOTAL	\$256,638,194	100%

RESOURCE ALLOCATION MODEL

During the 2004-05 academic year, the District Committee on Budget & Finance developed the conceptual framework for a new resource allocation model. The model was approved by the District Shared Governance Committee in May following extensive discussions at each of the campuses and the District Office. During the Fall of 2005, the Committee will put the finishing touches on the model for planned implementation in 2006-07.

For the past several years, the District has allocated its resources based on the previous year's site allocation plus salary adjustments. There were no adjustments for growth, and no adjustments were made for special programs. The Committee was in agreement that the District needed a well defined method of allocating its Unrestricted General Fund resources. Following months of discussion, the desired components of a resource allocation model were identified:

- **Baseline Allocation** – A baseline level of college support for instruction, student services, and college administration, which would ensure predictability, stability, consistency and would protect the integrity of previous program funding allocations, address established economies of scale, and lessen any incentive to adjust programs based solely on one factor.
- **3 Year Average of FTES** – A marginal level of college support for instruction, student services, and college administration based upon FTES as averaged over the preceding three years. It was determined that FTES is the best method to determine the adjustments that a college must make to accommodate changing needs from year to year, and as FTES changes, so do the costs for faculty, student services, instructional materials, and most overhead costs.
- **Demonstrated need** – There will always be identified needs that require attention but that do not fit neatly into a resource allocation algorithm.
- **District Office** – District Office support for non-facility related services based upon a percentage of the college allocations. By basing an allocation on a percentage of the college allocations, the District Office is scaled in proportion to the colleges' allocations and takes into account the elements of stability and marginal funding.

District Committee on Budget & Finance

The District Committee on Budget & Finance is a sub-committee of the District Shared Governance Committee. Members include:

Kathy Blackwood, Chief Financial Officer, Committee Chair

James Keller, Executive Vice Chancellor

Rick Ambrose, Academic Senate, CSM

Anyta Archer, CSEA, Skyline

Eloisa Briones, Budget Office, Skyline

Dick Claire, Academic Senate, Cañada

John Kirk, AFT, CSM

Vickie Nunes, Budget Office, Cañada

Virgil Stanford, Budget Office, CSM

Linda Whitten, Academic Senate, Skyline

Nancy Witte, CSEA, CSM

Jozsef Veres, AFSCME, Cañada

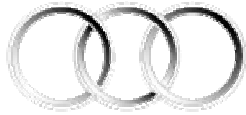
To be Named: student representatives from each campus.

- **Facilities** – Facility related services based partly on an amount per gross square footage building space. Gross square footage is a good proxy for many of the factors that might influence the cost of maintaining facilities. The Facilities operation grows as the colleges grow and will be scaled in proportion to the colleges.
- **Fixed costs** – The fixed and agreed-upon costs are benefits, utilities, insurance, election, legal & consultant services, staff development, telephone software & hardware maintenance, technology advancement, and transfers into the post-retirement reserve fund.

To implement the model, the Committee decided that changes should only be made to current allocations with new revenues. This will ensure that colleges will not lose funding in the initial allocation. If needed, budget reductions will be allocated across the board after all other allocations have been made.

As previously mentioned, the District Committee on Budget & Finance will continue its work on refining the resource allocation model during the upcoming Fall semester. The District Shared Governance will review the final adjustments to the model prior to recommending the model for implementation.

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**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

Budget Tables

Page 21 – SMCCCD Funds Chart

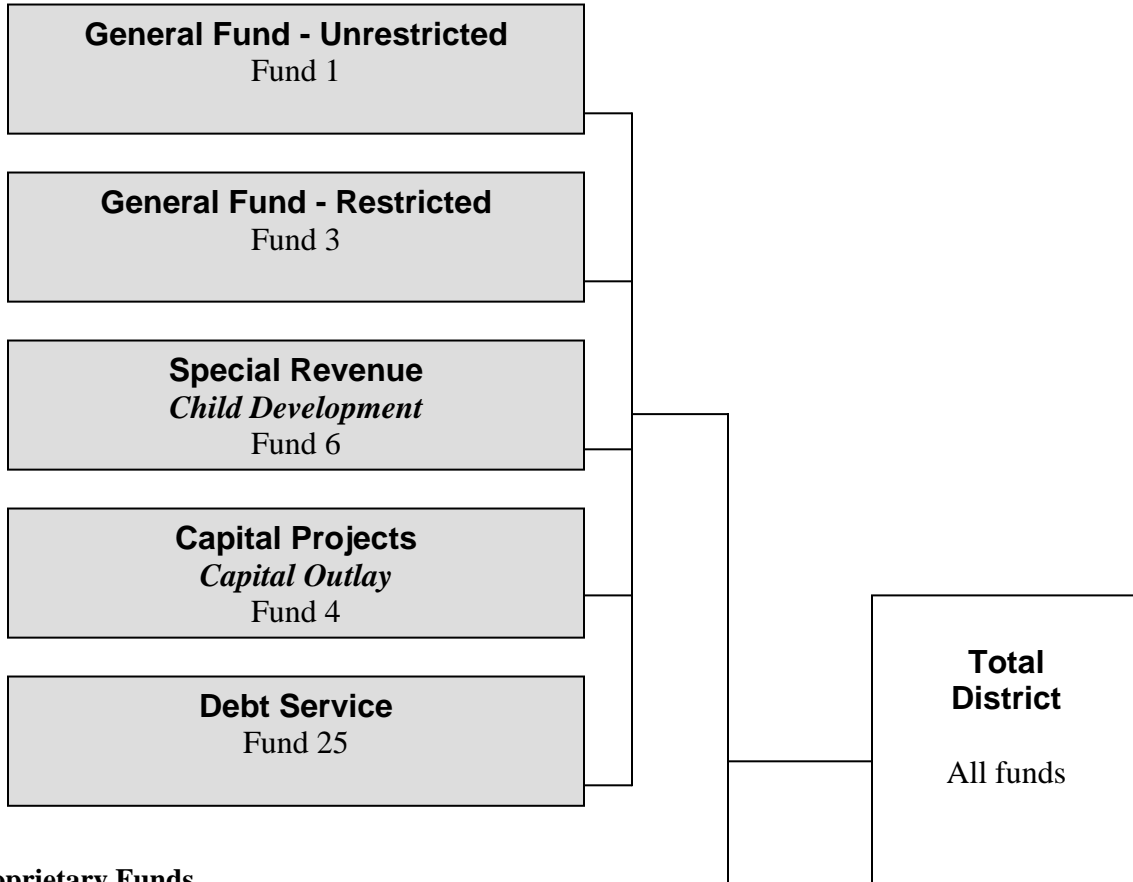
Page 22 – 2005-06 Adoption Budget

**Page 24 – 2004-05 Year-End
Actuals**

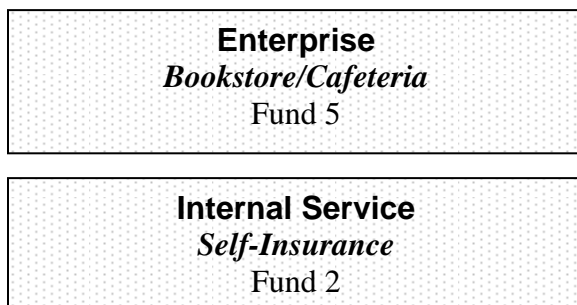
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San Mateo County Community College District Funds

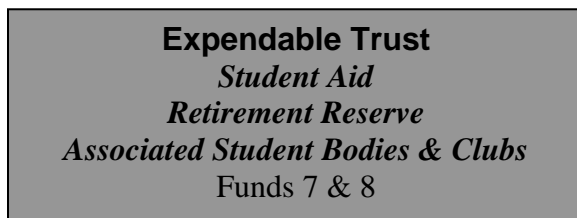
Governmental Funds



Proprietary Funds



Fiduciary Funds



**San Mateo County Community College District
2005-2006
Final Budget - All Funds**



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

Revenue

1	Federal Revenue	0	3,060,754	25,674	0	0
2	State Revenue	22,842,008	10,059,480	530,638	20,261,541	72,310
3	Local Revenue	72,108,118	10,952,602	124,547	4,084,500	8,471,303
4	Total Revenue	94,950,126	24,072,837	680,859	24,346,041	8,543,613

Expenses

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	40,661,361	3,265,115	153,153	0	0
7	Classified Salaries	20,794,180	6,919,391	380,599	8,500	0
8	Employee Benefits	21,101,760	2,763,705	178,545	1,500	0
9	Materials & Supplies	3,077,510	4,452,745	54,411	6,509,357	0
10	Operating Expenses	11,901,419	5,115,529	112,741	4,758,059	0
11	Capital Outlay	361,142	1,408,704	0	92,872,476	0
12	Total Expenses	97,897,372	23,925,189	879,449	104,149,892	0

Transfers & Other

13	Transfers In	0	720,406	220,759	0	750,894
14	Other Sources	0	0	0	0	211,781
15	Transfers out	(2,501,165)	(10,063)	0	(750,894)	0
16	Contingency	(680,970)	0	0	0	0
17	Other Out Go	0	(857,991)	0	0	(9,823,269)
18	Total Transfers/Other	(3,182,135)	(147,648)	220,759	(750,894)	(8,860,594)

Fund Balance

19	Net Change in Fund Balance	(6,129,380)	(0)	22,170	(80,554,745)	(316,981)
20	Beginning Balance, 7/1/05	9,927,385	(32,392)	250,125	129,362,713	10,019,899
21	Adjustments to Beginning Balance	0	0	0	0	0
22	Net Fund Balance, 6/30/06	3,798,005	(32,392)	272,294	48,807,968	9,702,917

**San Mateo County Community College District
2005-06
Final Budget - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	5,694,741	0	8,781,169	1	
0	0	0	492,041	0	54,258,018	2	
7,485,459	164,700	16,000	340,000	745,000	104,492,229	3	
7,485,459	164,700	16,000	6,526,782	745,000	167,531,416	4	
5,040,851	0	0	0	0	5,040,851	5	
0	0	0	0	0	44,079,629	6	
1,244,506	0	0	0	0	29,347,176	7	
356,887	0	0	0	0	24,402,397	8	
38,322	0	0	0	0	14,132,345	9	
562,060	221,814	50,000	0	0	22,721,622	10	
0	0	0	0	0	94,642,323	11	
7,242,626	221,814	50,000	0	0	234,366,342	12	
					0		
					0		
0	0	60,000	10,063	1,500,000	3,262,122	13	
0	0	0	0	0	211,781	14	
					0		
0	0	0	0	0	(3,262,122)	15	
0	0	0	0	0	(680,970)	16	
(211,781)	0	0	(6,196,845)	0	(17,089,886)	17	
(211,781)	0	60,000	(6,186,782)	1,500,000	(17,559,074)	18	
					0		
					0		
31,052	(57,114)	26,000	340,000	2,245,000	(84,393,999)	19	
5,298,468	692,808	528,892	127,962	21,961,007	178,136,866	20	
0	0	0	0	0	0	21	
5,329,520	635,694	554,892	467,962	24,206,007	93,742,867	22	

San Mateo County Community College District
2004-2005
Year-End Actuals - All Funds



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

Revenue

1	Federal Revenue	1,106	3,503,583	33,687	0	0
2	State Revenue	21,233,402	8,074,902	521,837	4,602,094	62,861
3	Local Revenue	69,420,274	7,904,785	126,173	81,854,074	9,222,766
4	Total Revenue	90,654,782	19,483,270	681,697	86,456,168	9,285,627

Expenses

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	39,149,044	3,567,929	176,346	0	0
7	Classified Salaries	19,361,863	6,854,621	376,086	31,407	0
8	Employee Benefits	18,956,422	2,620,741	177,998	4,617	0
9	Materials & Supplies	1,761,042	1,904,229	53,569	1,334,106	0
10	Operating Expenses	8,203,130	3,992,657	116,819	4,116,818	784,533
11	Capital Outlay	415,886	1,064,213	3,832	54,789,589	0
12	Total Expenses	87,847,388	20,004,390	904,650	60,276,537	784,533

Transfers & Other

13	Transfers In	\$55,000	1,329,394	379,224	54,750,277	634,088
14	Other Sources	66,817	40,306	0	0	178,838
15	Transfers out	(2,949,407)	(575,334)	0	(55,329,365)	0
16	Contingency	0	0	0	0	0
17	Other Out Go	(109)	(905,104)	0	0	(8,189,321)
18	Total Transfers/Other	(2,827,699)	(110,738)	379,224	(579,088)	(7,376,396)

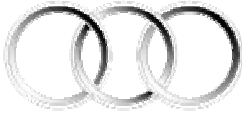
Fund Balance

19	Net Change in Fund Balance	(20,305)	(631,858)	156,270	25,600,543	1,124,699
20	Beginning Balance, 7/1/04	9,947,691	599,466	93,855	103,762,170	8,895,199
21	Adjustments to Beginning Balance	0	0	0	0	0
22	Net Fund Balance, 6/30/05	9,927,385	(32,392)	250,125	129,362,713	10,019,899

**San Mateo County Community College District
2004-05
Year-End Actuals - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self-Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	5,697,674	0	9,236,050	1	
0	0	0	492,041	0	34,987,136	2	
8,296,020	170,509	12,765	576	461,185	177,469,127	3	
8,296,020	170,509	12,765	6,190,290	461,185	221,692,313	4	
					0		
					0		
5,853,757	0	0	0	0	5,853,757	5	
0	0	0	0	0	42,893,320	6	
1,610,442	0	0	0	0	28,234,419	7	
383,142	0	0	0	0	22,142,920	8	
31,541	0	0	0	0	5,084,486	9	
487,066	224,117	31,933	0	0	17,957,074	10	
0	0	0	0	0	56,273,520	11	
8,365,948	224,117	31,933	0	0	178,439,496	12	
0	0	60,000	158,892	1,500,000	58,866,875	13	
0	0	0	0	0	285,961	14	
					0		
0	0	0	(12,769)	0	(58,866,875)	15	
0	0	0	0	0	0	16	
(178,838)	0	0	(6,335,838)	0	(15,609,209)	17	
178,838	0	60,000	(6,189,715)	1,500,000	(14,965,573)	18	
(248,766)	(53,608)	40,832	576	1,961,185	27,929,568	19	
5,547,244	746,416	488,061	127,386	19,999,822	150,207,309	20	
(11)	0	0	0	0	(11)	21	
5,298,468	692,808	528,892	127,962	21,961,007	178,136,867	22	

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund (Fund 1)

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

In general, there are no external restrictions imposed on the use of these monies; however the District's Board of Trustees may designate portions of this fund as special allocations or set-asides for specific purposes. An example of resources designated in this manner is the set aside for Trustee's Program Improvement projects, which provides financing for efforts to improve programs and services.

San Mateo County Community College District
2005-2006 Final Budget
Unrestricted General Fund (Fund 1) - Cañada College



	2003-2004 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$161	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	1,575,936	1,294,749	1,596,819	1,664,533	1,716,517	100%	3
4 Total Revenue	\$1,575,936	\$1,294,749	\$1,596,819	\$1,664,694	\$1,716,517	100%	4
Expenses							
5 Certificated Salaries	\$7,310,665	\$7,098,067	\$7,472,836	\$7,522,047	\$7,696,946	57%	5
6 Classified Salaries	2,148,210	2,090,852	2,200,934	2,320,706	2,487,074	18%	6
7 Employee Benefits	2,007,421	1,942,156	2,170,770	2,186,184	2,364,709	18%	7
8 Materials & Supplies	168,294	115,227	176,275	425,795	345,981	3%	8
9 Operating Expenses	416,313	463,903	439,472	523,495	554,519	4%	9
10 Capital Outlay	23,391	26,203	35,616	70,109	20,322	0%	10
11 Total Expenses	\$12,074,294	\$11,736,407	\$12,495,902	\$13,048,336	\$13,469,552	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	225	0	2,062	0	0%	13
14 Transfers out	0	(55,810)	0	(26,754)	(12,628)	100%	14
15 Contingency	0		0		0	0%	15
16 Other Out Go	0	(69)	0	(109)	0	0%	16
17 Total Transfers/Other	\$0	(\$55,654)	\$0	(\$24,800)	(\$12,628)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$10,498,358)	(\$10,497,312)	(\$10,899,083)	(\$11,408,442)	(\$11,765,664)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$10,498,358)	(\$10,497,312)	(\$10,899,083)	(\$11,408,442)	(\$11,765,664)		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
2005-2006 Final Budget
Unrestricted General Fund (Fund 1) - College of San Mateo



	2003-2004 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$490	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	3,603,934	3,757,992	4,527,100	4,154,251	4,121,085	100%	3
4 Total Revenue	\$3,603,934	\$3,757,992	\$4,527,100	\$4,154,741	\$4,121,085	100%	4
Expenses							
5 Certificated Salaries	\$17,019,632	\$17,502,322	\$17,172,442	\$18,130,378	\$17,879,449	59%	5
6 Classified Salaries	5,236,509	5,157,683	5,185,026	5,125,054	5,539,169	18%	6
7 Employee Benefits	4,701,413	4,761,950	5,018,751	5,131,569	5,310,383	17%	7
8 Materials & Supplies	304,956	230,375	316,966	398,108	395,158	1%	8
9 Operating Expenses	1,134,780	845,434	1,231,038	997,996	1,268,248	4%	9
10 Capital Outlay	58,597	105,309	69,727	43,686	22,341	0%	10
11 Total Expenses	\$28,455,887	\$28,603,073	\$28,993,951	\$29,826,792	\$30,414,747	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	3,312	0	0	0	0%	13
14 Transfers out	(40,348)	(380,475)	(122,088)	(167,140)	(170,978)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(1,800)	0	0	0	0%	16
17 Total Transfers/Other	(\$40,348)	(\$378,963)	(\$122,088)	(\$167,140)	(\$170,978)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$24,892,301)	(\$25,224,044)	(\$24,588,939)	(\$25,839,191)	(\$26,464,640)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$24,892,301)	(\$25,224,044)	(\$24,588,939)	(\$25,839,191)	(\$26,464,640)		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
2005-2006 Final Budget
Unrestricted General Fund (Fund 1) - Skyline College



	2003-2004 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$455	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,529,349	2,489,183	3,076,700	2,914,759	2,981,650	100%	3
4 Total Revenue	\$2,529,349	\$2,489,183	\$3,076,700	\$2,915,214	\$2,981,650	100%	4
Expenses							
5 Certificated Salaries	\$11,193,475	\$12,208,467	\$11,605,472	\$12,940,296	\$12,282,738	58%	5
6 Classified Salaries	4,014,566	3,783,320	3,785,268	3,773,824	4,043,828	19%	6
7 Employee Benefits	3,329,942	3,393,849	3,527,854	3,674,519	3,746,681	18%	7
8 Materials & Supplies	377,493	153,272	368,005	207,682	255,681	1%	8
9 Operating Expenses	890,089	683,456	859,135	717,974	839,407	4%	9
10 Capital Outlay	189,565	35,212	114,970	71,598	88,691	0%	10
11 Total Expenses	\$19,995,130	\$20,257,577	\$20,260,705	\$21,385,895	\$21,257,026	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(66,546)	(131,854)	(102,326)	(107,362)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(1,026)	0	0	0	0%	16
17 Total Transfers/Other	\$0	(\$67,572)	(\$131,854)	(\$102,326)	(\$107,362)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$17,465,781)	(\$17,835,966)	(\$17,315,859)	(\$18,573,007)	(\$18,382,738)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$17,465,781)	(\$17,835,966)	(\$17,315,859)	(\$18,573,007)	(\$18,382,738)		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
2005-2006 Final Budget
Unrestricted General Fund (Fund 1) - District Office**

	2003-2004 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	7,400	(2,775)	7,500	62,204	0	0%	3
4 Total Revenue	\$7,400	(\$2,775)	\$7,500	\$62,204	\$0	0%	4
Expenses							
5 Certificated Salaries	\$355,659	\$353,460	\$332,346	\$393,611	\$361,422	3%	5
6 Classified Salaries	7,680,939	7,477,136	7,465,776	7,797,181	7,947,893	61%	6
7 Employee Benefits	2,667,513	2,548,080	2,702,799	2,772,340	2,907,802	22%	7
8 Materials & Supplies	518,501	569,817	508,378	554,090	500,708	4%	8
9 Operating Expenses	1,187,281	986,684	1,204,988	1,001,948	1,130,043	9%	9
10 Capital Outlay	97,080	174,805	139,239	168,849	133,772	1%	10
11 Total Expenses	\$12,506,973	\$12,109,982	\$12,353,526	\$12,688,019	\$12,981,640	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	517	0	5,378	0	0%	13
14 Transfers out	0	(44,440)	(202,127)	(138,843)	(173,668)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	(\$43,923)	(\$202,127)	(\$133,465)	(\$173,668)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$12,499,573)	(\$12,156,680)	(\$12,548,153)	(\$12,759,280)	(\$13,155,308)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$12,499,573)	(\$12,156,680)	(\$12,548,153)	(\$12,759,280)	(\$13,155,308)		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
2005-2006 Final Budget
Unrestricted General Fund (Fund 1) - Central Services*

	2003-2004 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget		
Revenue								
1	Federal Revenue	\$0	\$0	\$0	\$0	0%	1	
2	State Revenue	8,906,456	10,222,297	9,516,295	21,233,402	27%	2	
3	Local Revenue	70,534,881	70,828,224	71,007,886	60,624,527	73%	3	
4	Total Revenue	\$79,441,337	\$81,050,521	\$80,524,181	\$81,857,929	100%	4	
Expenses								
5	Certificated Salaries	\$1,639,367	\$221,454	\$881,853	\$162,712	\$2,440,805	12%	5
6	Classified Salaries	1,156,709	346,148	1,043,435	345,099	776,216	4%	6
7	Employee Benefits	5,734,709	4,686,844	6,344,322	5,191,809	6,772,185	34%	7
8	Materials & Supplies	1,570,893	14,116	2,745,590	175,366	1,579,983	8%	8
9	Operating Expenses	7,720,492	5,323,622	8,448,884	4,961,717	8,109,202	41%	9
10	Capital Outlay	30,302	167,340	44,554	61,644	96,016	0%	10
11	Total Expenses	\$17,852,472	\$10,759,525	\$19,508,638	\$10,898,347	\$19,774,406	100%	11
Transfers & Other								
12	Transfers In	\$0	\$0	\$0	\$55,000	\$0	0%	12
13	Other Sources	0	0	0	59,377	0	0%	13
14	Transfers out	(1,760,000)	(4,267,322)	(1,989,676)	(2,514,344)	(2,036,529)	75%	14
15	Contingency	(4,105,319)		(3,621,524)		(680,970)	25%	15
16	Other Out Go	0	0	0	0	0	0%	16
17	Total Transfers/Other	(\$5,865,319)	(\$4,267,322)	(\$5,611,200)	(\$2,399,967)	(\$2,717,499)	100%	17
Fund Balance								
18	Net Change in Fund Balance	\$55,723,546	\$66,023,673	\$55,404,343	\$68,559,615	\$63,638,970		18
19	Beginning Balance, July 1	0	0	0	0	0		19
20	Adjustments to Beginning Balance	0	0	0	0	0		20
21	Net Fund Balance, June 30	\$55,723,546	\$66,023,673	\$55,404,343	\$68,559,615	\$63,638,970		21

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

San Mateo County Community College District
2005-2006 Final Budget
Unrestricted General Fund (Fund 1) - Total District



	2003-2004 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$1,106	\$0	0%	1
2 State Revenue	8,906,456	10,222,297	9,516,295	21,233,402	22,842,008	24%	2
3 Local Revenue	78,251,500	78,372,923	80,216,005	69,420,274	72,108,118	76%	3
4 Total Revenue	\$87,157,956	\$88,595,220	\$89,732,300	\$90,654,782	\$94,950,126	100%	4
Expenses							
5 Certificated Salaries	\$37,518,798	\$37,383,770	\$37,464,950	\$39,149,044	\$40,661,361	42%	5
6 Classified Salaries	20,236,933	18,855,140	19,680,439	19,361,863	20,794,180	21%	6
7 Employee Benefits	18,440,998	17,332,879	19,764,496	18,956,422	21,101,760	22%	7
8 Materials & Supplies	2,940,137	1,082,807	4,115,215	1,761,042	3,077,510	3%	8
9 Operating Expenses	11,348,955	8,303,100	12,183,517	8,203,130	11,901,419	12%	9
10 Capital Outlay	398,935	508,868	404,106	415,886	361,142	0%	10
11 Total Expenses	\$90,884,756	\$83,466,565	\$93,612,722	\$87,847,388	\$97,897,372	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$55,000	\$0	0%	12
13 Other Sources	0	4,054	0	66,817	0	0%	13
14 Transfers out	(1,800,348)	(4,814,592)	(2,445,745)	(2,949,407)	(2,501,165)	79%	14
15 Contingency	(4,105,319)	0	(3,621,524)	0	(680,970)	21%	15
16 Other Out Go	0	(2,895)	0	(109)	0	0%	16
17 Total Transfers/Other	(\$5,905,667)	(\$4,813,434)	(\$6,067,269)	(\$2,827,699)	(\$3,182,135)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$9,632,467)	\$315,222	(\$9,947,691)	(\$20,305)	(\$6,129,380)		18
19 Beginning Balance, July 1	9,632,469	9,632,469	9,947,691	9,947,691	9,927,385		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$2	\$9,947,691	\$0	\$9,927,385	\$3,798,005		21

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

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Internal Service Fund (Fund 2)

*This fund is used to account for the financing of tangible goods provided by one department or agency to other departments or agencies on a cost-reimbursement basis. The **Self-Insurance Fund** is the fund designated to account for revenue and expense of the District's self-insurance programs. The District has a \$10,000 deductible obligation for each claim that is paid under its property and liability self-insurance program.*

Because the District has a \$10,000 self-insured retention, 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.

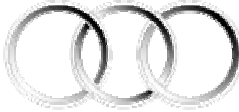
**San Mateo County Community College District
2005-2006 Final Budget**

Internal Service - Self-Insurance Fund (Fund 2) - Central Services



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2003-2004 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	18,300	1,624	15,100	12,765	16,000	100%	3
4 Total Revenue	\$18,300	\$1,624	\$15,100	\$12,765	\$16,000	100%	4
Expenses							
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	60,000	(43,284)	60,000	31,933	50,000	100%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$60,000	(\$43,284)	\$60,000	\$31,933	\$50,000	100%	11
Transfers & Other							
12 Transfers In	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	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	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$18,300	\$104,908	\$15,100	\$40,832	\$26,000		18
19 Beginning Balance, July 1	383,153	383,153	488,061	488,061	528,892		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$401,453	\$488,061	\$503,161	\$528,892	\$554,892		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Debt Service Fund (Fund 25)

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

*The two primary components of this fund are the **Bond Interest and Redemption Fund** and **Other Debt Service**.*

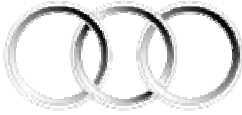
*The **Bond Interest Redemption Fund** is used only to record transactions related to the receipt and expenditure of the general obligation bond.*

*The **Other Debt Service Fund** is used to record and report accounting for Certificates of Participation.*

San Mateo County Community College District
2005-2006 Final Budget
Debt Service Fund (Fund 25) - Central Services



	2003-2004 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	69,098	62,861	72,310	1%	2
3 Local Revenue	0	44,770,221	7,478,352	9,222,766	8,471,303	99%	3
4 Total Revenue	\$0	\$44,770,221	\$7,547,450	\$9,285,627	\$8,543,613	100%	4
Expenses							
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	681,389	0	784,533	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$681,389	\$0	\$784,533	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$109,894	\$634,088	\$750,894	-8%	12
13 Other Sources	0	0	72,947	178,838	211,781	-2%	13
14 Transfers out	0	(26,787,806)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(8,405,827)	(7,183,444)	(8,189,321)	(9,823,269)	111%	16
17 Total Transfers/Other	\$0	(\$35,193,633)	(\$7,000,603)	(\$7,376,396)	(\$8,860,594)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$8,895,199	\$546,847	\$1,124,699	(\$316,981)		18
19 Beginning Balance, July 1	0	0	8,895,199	8,895,199	10,019,899		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$8,895,199	\$9,442,046	\$10,019,899	\$9,702,917		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Restricted General Fund (Fund 3)

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

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

A complete list of these specially funded programs follows.

2005-06 FINAL BUDGET - 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>
30004	TRIO	Federal		183,333	394,078		577,411
30004	TRIO C/O	Federal		133,437	49,027		182,464
30005	Work Study	Federal	106,385	83,799	262,102		452,286
30005	Work Study C/O	Federal	9,605		67		9,672
30007	VTEA 1C	Federal	142,714	85,318	125,327		353,359
30028	TRIO Student Support Services	Federal		183,333			183,333
30034	VTEA Tech Prep	Federal	72,355	72,357	72,355	8,683	225,750
30038	Child Dev Consrtn Fed/St Yosemite C/O	Federal		215	1,437		1,652
30057	Workability III	Federal			120,916		120,916
30067	Title VI Business/Int'l Education C/O	Federal			16,728		16,728
30069	Title V Developing Hisp Serving Inst C/O	Federal		410,246			410,246
30071	VTEA 1B Regional Consortium	Federal	336,000				336,000
30074	VTEA 1B College Reimbursement	Federal	25,000				25,000
31002	DSP&S	State	644,319	311,431	457,489		1,413,239
31003	EOP&S	State	504,244	433,445	482,087		1,419,776
31004	EOP&S/CARE	State	30,643	33,973	39,668		104,284
31009	Matriculation	State	367,174	233,884	304,907		905,966
31012	Foster Care Education	State		84,146			84,146
31016	AB602-Board Fin Asst Prog Adm Allow	State	298,438	209,592	256,790		764,820
31028	Inst Equip & Sch Maint Block Grant C/O	State	46,992	103,322	27,233	2,811	180,358
31030	T-Com & Technology	State				110,091	110,091
31030	T-Com & Technology C/O	State	17,250	16,406	22,848	137,143	193,647
31031	CalWORKs	State	50,733	52,833	58,003		161,569
31032	Middle College High School	State	127,000	127,000			254,000
31033	TANF	Federal	11,595	12,075	13,257		36,927
31035	Center for Int'l Trade Development	State			178,875		178,875
31045	AB1725 Staff Diversity	State				21,469	21,469
31045	AB1725 Staff Diversity C/O	State				27,884	27,884
31047	AB1725 Staff Development C/O	State	404	4,149	2,840		7,394
31051	Middle College High School C/O	State	127,000	112,215			239,215
31054	Statewide Leadership Multimedia	State	152,500				152,500
31055	MESA/CCCP	State		81,500	81,500		163,000
31065	Redwood City SD-CBET Program	State		138,179			138,179
31069	Lottery-Prop 20-Instruct Materials	State				592,027	592,027
31069	Lottery-Prop 20-Instruct Materials C/O	State	99,604	180,528	71,195		351,328
31072	SFSU/Cañada Baccalaurete Program C/O	State		74,132			74,132
31077	MESA/CCCP C/O	State		17,103			17,103
31078	Enrollment Growth AD Nursing	State	63,937				63,937
31079	TTIP Video over Internet C/O	State				11,619	11,619
31080	Sequoia UHSD-CBET Program	State		59,803			59,803
31082	Econ Dev IDRC Lean Training	State	316,644				316,644
31083	Econ Dev IDRC Biotechnology	State			407,622		407,622
31084	Econ Dev IDRC Rio Hondo CCD	State	114,550				114,550
31084	Econ Dev IDRC Rio Hondo CCD C/O	State	17,887				17,887
31086	2005-06 Block Grant	State				484,684	484,684
32003	Public Bdcst-CSG-TV	Local	642,093				642,093
32004	Public Bdcst-CSG-FM	Local	176,352				176,352
32005	Public Bdcst-Interconnect	Local	12,944				12,944
32011	Pen Com Fdt C/S Grant C/O	Local		2,000	269		2,269
32015	SM Co JPA/Genentech Science C/O	Local		2,822			2,822
32017	Menlo Park Redevelopment	Local		163,000			163,000
32045	SMCCC Fdtn-New Gateway Proj C/O	Local		6,838			6,838
32049	SMCCC Fdtn-Jump Start	Local			764		764

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>San Mateo</u>	<u>College</u>	<u>College</u>	<u>Office</u>	<u>Total</u>
32052	Children and Families First Comm C/O	Local		195,764			195,764
32055	Peninsula Health Care District	Local	319,561				319,561
32055	Peninsula Health Care District C/O	Local	10,377				10,377
32059	SMCCC Fdtn-SBC Pacific Bell C/O	Local			6,411		6,411
32062	Carnegie Foundation Grant C/O	Local	3,977				3,977
32063	Preschool for All - SMCOE	Local		37,047			37,047
32064	HP Technology for Teaching Grant C/O	Local		15,500			15,500
32065	Stanford EPAHS Early College Prog C/O	Local		20,797			20,797
35001	Miscellaneous Donations	Local	801				801
35001	Miscellaneous Donations C/O	Local	80,375	48,516	43,246	375,460	547,598
35004	General Instruction C/O	Local		350	250		600
35005	Toyota T-Ten C/O	Local			2,911		2,911
35013	Honor's Program Inst C/O	Local	122				122
35014	Expanding Your Horizons	Local			20,400		20,400
35021	Bookstore C/O	Local			1,460		1,460
35022	KCSM TV	Local	3,000,000				3,000,000
35023	KCSM FM	Local	1,500,000				1,500,000
35029	Career Development C/O	Local	6,310	1,073	2,936		10,319
35036	Bookstore PLS Support C/O	Local				28,744	28,744
35037	Instrument Tech Consortium C/O	Local	779				779
35041	Ctr for Int'l Trade Match C/O	Local			33,434		33,434
35045	Financial Aid Admin Allow C/O	Local	74,092	6,538	96,304	22,109	199,044
35046	Peninsula Library Systems	Local				145,200	145,200
35046	Peninsula Library Systems C/O	Local				405,886	405,886
35047	Silicon Valley Library Systems C/O	Local				33,514	33,514
35048	SMCCCD Fdtn Donations C/O	Local	2,435	795			3,229
35051	Sequoia UHSD - ESL Director	Local		8,681			8,681
35053	KCSM Digital Campaign Donations	Local	150,000				150,000
35053	KCSM Digital Campaign Donations C/O	Local	215,104				215,104
36010	San Mateo County WIB	Local			73,195		73,195
36010	San Mateo County WIB C/O	Local			55,815		55,815
38001	Corp/Community Educ Indirect C/O	Local	228,742			34,717	263,459
38001	CCE Postage C/O	Local	21,366				21,366
38035	ROP Cont CIs Manicure C/O	Local			10,486		10,486
38101	Peninsula Symphony C&CE C/O	Local	255				255
38115	Genentech C&CE	Local			14,543		14,543
39001	Parking	Local	1,093,581	361,004	639,660		2,094,245
39001	Parking C/O	Local	100,192			201,532	301,724
39017	Community Education	Local	514,990				514,990
39017	Community Education C/O	Local	3,315	9,263	104		12,682
39024	Summer Camp Volleyball C/O	Local			957		957
39030	Health Services	Local	229,732	110,000	180,364		520,096
39030	Health Services C/O	Local	14,473		996		15,469
Total 2005-2006 Final Budget			<u>12,084,942</u>	<u>4,427,744</u>	<u>4,630,859</u>	<u>2,643,573</u>	<u>23,787,118</u>

San Mateo County Community College District
2005-06 Final Budget
Restricted General Fund (Fund 3) - Cañada College



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$1,158,430	\$817,506	\$1,395,240	\$1,030,907	\$994,363	24%	1
2 State Revenue	1,936,598	1,979,812	1,922,588	2,052,547	2,227,520	54%	2
3 Local Revenue	784,591	868,456	844,015	978,111	881,213	21%	3
4 Total Revenue	\$3,879,619	\$3,665,774	\$4,161,843	\$4,061,565	\$4,103,096	100%	4
Expenses							
5 Certificated Salaries	\$721,418	\$863,092	\$704,603	\$1,099,871	\$1,023,465	26%	5
6 Classified Salaries	971,513	1,171,469	1,094,208	1,368,009	1,262,317	32%	6
7 Employee Benefits	431,515	416,866	474,150	524,564	540,939	14%	7
8 Materials & Supplies	280,223	151,432	606,362	256,782	471,275	12%	8
9 Operating Expenses	1,306,639	436,370	1,183,541	287,212	497,219	13%	9
10 Capital Outlay	123,180	209,361	156,605	8,043	131,301	3%	10
11 Total Expenses	\$3,834,488	\$3,248,591	\$4,219,469	\$3,544,480	\$3,926,516	100%	11
Transfers & Other							
12 Transfers In	\$0	\$60,778	\$157,539	\$83,404	\$102,064	-38%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(50,806)	0	(35,080)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(323,956)	(573,352)	(257,350)	(458,083)	(373,023)	138%	16
17 Total Transfers/Other	(\$323,956)	(\$563,380)	(\$99,811)	(\$409,759)	(\$270,959)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$278,825)	(\$146,197)	(\$157,438)	\$107,326	(\$94,379)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$278,825)	(\$146,197)	(\$157,438)	\$107,326	(\$94,379)		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
2005-06 Final Budget
Restricted General Fund (Fund 3) - College of San Mateo



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$577,130	\$699,555	\$973,664	\$1,162,193	\$476,990	4%	1
2 State Revenue	2,156,016	2,326,339	2,292,040	3,170,485	2,928,587	26%	2
3 Local Revenue	7,403,239	5,294,351	8,308,614	5,660,640	8,051,326	70%	3
4 Total Revenue	\$10,136,385	\$8,320,245	\$11,574,318	\$9,993,319	\$11,456,903	100%	4
Expenses							
5 Certificated Salaries	\$1,043,395	\$1,113,429	\$1,159,776	\$1,246,900	\$1,093,474	9%	5
6 Classified Salaries	2,930,561	2,898,191	3,345,078	3,452,051	3,694,926	32%	6
7 Employee Benefits	1,069,453	1,051,521	1,233,334	1,274,600	1,366,925	12%	7
8 Materials & Supplies	1,047,046	675,676	1,036,444	1,051,403	1,512,968	13%	8
9 Operating Expenses	3,156,673	3,130,727	3,796,832	3,170,490	3,499,391	30%	9
10 Capital Outlay	945,705	344,888	1,114,226	531,425	460,020	4%	10
11 Total Expenses	\$10,192,833	\$9,214,431	\$11,685,690	\$10,726,870	\$11,627,704	100%	11
Transfers & Other							
12 Transfers In	\$0	\$2,041,673	\$222,065	\$876,178	\$350,642	276%	12
13 Other Sources	0	0	0	11,100	0	0%	13
14 Transfers out	(14,930)	(1,065,750)	0	(381,353)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(227,692)	(235,773)	(192,264)	(178,257)	(223,488)	-176%	16
17 Total Transfers/Other	(\$242,622)	\$740,151	\$29,801	\$327,668	\$127,154	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$299,070)	(\$154,035)	(\$81,571)	(\$405,883)	(\$43,647)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$299,070)	(\$154,035)	(\$81,571)	(\$405,883)	(\$43,647)		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
2005-06 Final Budget
Restricted General Fund (Fund 3) - Skyline College



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$990,138	\$1,309,541	\$1,002,686	\$1,301,583	\$973,365	24%	1
2 State Revenue	1,799,048	2,193,731	1,956,013	2,707,126	2,347,951	57%	2
3 Local Revenue	641,318	468,153	920,452	688,564	772,900	19%	3
4 Total Revenue	\$3,430,504	\$3,971,425	\$3,879,152	\$4,697,273	\$4,094,216	100%	4
Expenses							
5 Certificated Salaries	\$942,814	\$1,148,764	\$928,685	\$1,221,159	\$1,148,177	27%	5
6 Classified Salaries	1,179,114	1,324,595	1,557,059	1,609,340	1,570,925	37%	6
7 Employee Benefits	498,624	550,712	668,803	678,053	720,581	17%	7
8 Materials & Supplies	317,255	307,950	385,315	484,210	381,571	9%	8
9 Operating Expenses	467,567	275,523	326,912	345,137	338,333	8%	9
10 Capital Outlay	193,917	155,090	118,551	63,445	36,500	1%	10
11 Total Expenses	\$3,599,291	\$3,762,633	\$3,985,326	\$4,401,343	\$4,196,087	100%	11
Transfers & Other							
12 Transfers In	\$0	\$81,070	\$276,294	\$261,196	\$267,701	-6967%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(55,797)	(159,392)	(71,018)	(148,776)	(10,063)	262%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(190,600)	(273,750)	(228,961)	(268,764)	(261,480)	6805%	16
17 Total Transfers/Other	(\$246,397)	(\$352,071)	(\$23,685)	(\$156,345)	(\$3,843)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$415,184)	(\$143,279)	(\$129,859)	\$139,585	(\$105,713)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$415,184)	(\$143,279)	(\$129,859)	\$139,585	(\$105,713)		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
2005-06 Final Budget
Restricted General Fund (Fund 3) - District Office

	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$612,454	\$298,598	\$728,345	\$8,900	\$616,036	18%	1
2 State Revenue	2,622,047	476,994	2,725,204	144,744	1,549,297	45%	2
3 Local Revenue	2,053,088	164,260	1,718,900	577,469	1,247,162	37%	3
4 Total Revenue	\$5,287,589	\$939,852	\$5,172,448	\$731,114	\$3,412,496	100%	4
Expenses							
5 Certificated Salaries	\$50,000	\$0	\$50,000	\$0	\$0	0%	5
6 Classified Salaries	248,299	300,842	452,177	425,221	391,223	12%	6
7 Employee Benefits	80,682	86,517	147,014	143,524	135,260	4%	7
8 Materials & Supplies	1,749,088	67,736	2,001,303	111,835	1,586,931	50%	8
9 Operating Expenses	1,533,942	134,653	1,292,614	189,818	530,585	17%	9
10 Capital Outlay	1,391,415	128,590	1,459,938	461,300	524,758	17%	10
11 Total Expenses	\$5,053,426	\$718,339	\$5,403,046	\$1,331,698	\$3,168,757	100%	11
Transfers & Other							
12 Transfers In	\$0	\$185,779	\$0	\$108,616	\$0	0%	12
13 Other Sources	0	0	0	29,206	0	0%	13
14 Transfers out	0	(123,231)	0	(10,124)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$62,548	\$0	\$127,698	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$234,163	\$284,061	(\$230,598)	(\$472,887)	\$243,739		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$234,163	\$284,061	(\$230,598)	(\$472,887)	\$243,739		21

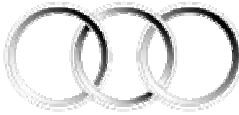
*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2005-06 Final Budget
Restricted General Fund (Fund 3) - Total District



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$3,338,152	\$3,125,200	\$4,099,934	\$3,503,583	\$3,060,754	13%	1
2 State Revenue	8,513,709	6,976,876	8,895,845	8,074,902	9,053,354	39%	2
3 Local Revenue	10,882,236	6,795,220	11,791,982	7,904,785	10,952,602	47%	3
4 Total Revenue	\$22,734,097	\$16,897,295	\$24,787,760	\$19,483,270	\$23,066,711	100%	4
Expenses							
5 Certificated Salaries	\$2,757,627	\$3,125,284	\$2,843,064	\$3,567,929	\$3,265,115	14%	5
6 Classified Salaries	5,329,487	5,695,097	6,448,523	6,854,621	6,919,391	30%	6
7 Employee Benefits	2,080,274	2,105,616	2,523,300	2,620,741	2,763,705	12%	7
8 Materials & Supplies	3,393,612	1,202,794	4,029,424	1,904,229	3,952,745	17%	8
9 Operating Expenses	6,464,821	3,977,273	6,599,900	3,992,657	4,865,529	21%	9
10 Capital Outlay	2,654,217	837,928	2,849,320	1,064,213	1,152,578	5%	10
11 Total Expenses	\$22,680,038	\$16,943,994	\$25,293,531	\$20,004,390	\$22,919,063	100%	11
Transfers & Other							
12 Transfers In	\$0	\$2,369,300	\$655,898	\$1,329,394	\$720,406	-488%	12
13 Other Sources	0	0	0	40,306	0	0%	13
14 Transfers out	(70,727)	(1,399,178)	(71,018)	(575,334)	(10,063)	7%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(742,248)	(1,082,875)	(678,574)	(905,104)	(857,991)	581%	16
17 Total Transfers/Other	(\$812,975)	(\$112,752)	(\$93,694)	(\$110,738)	(\$147,648)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$758,916)	(\$159,451)	(\$599,466)	(\$631,858)	(\$0)		18
19 Beginning Balance, July 1	Net Fund Balan	758,916	599,466	599,466	(32,392)		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$758,916)	\$599,466	(\$0)	(\$32,392)	(\$32,392)		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

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.*

2004-05 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2005

LOCATION	PROJECT NAME	FUND	ORIGINAL BUDGET	2004-05 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CAÑADA	Removal & Disposal of Ni-Cd Storage Batteries (Bldgs 1/3/5)	41312	3,667.65	3,667.65	162.80	0.00	3,504.85
CAÑADA	Disposal of Fluorescent & HID Lamps (campuswide)	41313	3,686.00	3,686.00	552.85	0.00	3,133.15
CAÑADA	Haz Asbestos Removal	41314	128,700.00	128,700.00	0.00	0.00	128,700.00
CAÑADA	Repair Bldg 5 Roof Membrane	43328	111,999.96	111,999.96	111,999.96	0.00	0.00
CAÑADA	Science Lab Upgrade	44329	15,737.20	15,737.20	0.00	0.00	15,737.20
CAÑADA	West Ed Project	44331	61,561.31	66,761.31	43,891.98	4,136.23	18,733.10
CAÑADA	Facilities Maint Ctr	44335	109,169.92	109,169.92	4,703.50	0.00	104,466.42
CAÑADA	Bldg 18 Nursing Program	44342	150,000.00	150,000.00	150,000.00	0.00	0.00
CAÑADA	Bookstore Project	48300	200,000.00	100,000.00	0.00	0.00	100,000.00
CAÑADA	CAN Bldg 3	49301	188,186.28	413,128.88	116,251.76	137,280.64	159,596.48
CAÑADA	CAN Bldg 6	49302	136,575.50	16,550.50	9,175.00	6,838.35	537.15
CAÑADA	CAN Bldg 9	49303	821,745.59	8,598,393.59	502,138.61	644,660.69	7,451,594.29
CAÑADA	CAN Space Programming	49304	8,330.32	94,139.32	26,035.15	19,772.66	48,331.51
CAÑADA	CAN Exterior Improvements	49305	169,109.16	179,109.16	168,424.42	5,863.56	4,821.18
CAÑADA	CAN Swing Space	49306	171,420.54	201,420.54	19,277.63	4,724.53	177,418.38
CAÑADA	CAN Bldg 17	49307	1,031,231.76	18,043.36	0.00	0.00	18,043.36
CAÑADA	CAN Utility Infrastructure Upgrade	49308	628,855.50	1,661,475.50	858,948.35	47,401.62	755,125.53
CAÑADA	CAN Bldg 13	49309	617,596.19	871,218.19	612,462.95	128,252.13	130,503.11
CAÑADA	CAN Bldg 5	49310	652,302.79	652,302.79	519,852.46	46,970.68	85,479.65
CAÑADA	CAN Fire/Life Safety	49311	489,028.45	583,192.45	379,549.21	95,988.06	107,655.18
CAÑADA	CAN Bldg 2	49312	91,652.69	189,058.49	21,147.50	0.00	167,910.99
CAÑADA	CAN Bldg 22	49313	171,849.20	196,849.20	115,259.22	9,424.09	72,165.89
CAÑADA	CAN Bldg 18	49314	20,915.71	3,101.22	3,101.22	0.00	0.00
CAÑADA	CAN Wayfinding Signage	49315	126,537.58	397,537.58	80,810.80	28,483.20	288,243.58
CAÑADA	CAN Bldg 1 Gym	49316	367,160.00	252,992.00	73,918.16	4,344.44	174,729.40
CAÑADA	CAN Landscape Upgrades	49317	438,081.83	1,820,876.83	612,669.54	27,263.50	1,180,943.79
CAÑADA	CAN Parking/Sidewalk Upgrades	49318	1,165,904.08	960,402.08	894,844.30	40,499.31	25,058.47
CAÑADA	CAN Bldgs 16/17/18	49320	780,449.79	955,449.79	147,923.89	350,391.87	457,134.03
CAÑADA	CAN Bldg 8	49321	16,248.00	514,748.00	191,926.25	273,606.83	49,214.92
CAÑADA	CAN Bldgs 3/18	49322	367,209.94	357,209.94	291,854.72	2,454.05	62,901.17
CAÑADA	CAN ADA Accessibility Plan	49323	8,604.91	8,721.91	8,642.47	0.00	79.44
CAÑADA	CAN Emerg. Bldg Repairs Allow.	49324	292,814.49	292,814.49	0.00	0.00	292,814.49
CAÑADA	CAN Zone Controls	49325	859,371.96	859,371.96	497,891.99	361,479.97	0.00
CAÑADA	CAN Access Controls	49326	506,700.85	506,700.85	10,671.86	0.00	496,028.99
CAÑADA	CAN Classroom Smart	49327	150,000.00	150,000.00	55,816.73	14,800.00	79,383.27
CAÑADA	CAN Construction Management	49328	486,000.00	486,000.00	0.00	0.00	486,000.00
CAÑADA	CAN CIP1 Contingency	49329	4,517,099.19	4,517,099.19	0.00	0.00	4,517,099.19
CSM	COP Investment	40001	250,000.00	250,000.00	0.00	0.00	250,000.00
CSM	Seismic Phase I (Bldgs 18/25/27)	41408	1,817,000.00	1,817,000.00	1,688,226.29	128,773.71	0.00
CSM	CSM Bldg 6 Removal of ACBM	41410	215,021.00	215,021.00	0.00	0.00	215,021.00
CSM	CSM Bldg 3 Theater Lighting	41411	76,743.00	76,743.00	76,743.00	0.00	0.00
CSM	Repair Water System/Fire Pump	43472	372,625.82	372,625.82	46,801.67	7,396.95	318,427.20
CSM	Replace Roof Bldg 7	43476	141,450.00	141,450.00	1,469.63	5,142.36	134,838.01
CSM	Sewer Line Repair, Phase II	43477	316,418.00	316,418.00	316,418.00	0.00	0.00
CSM	CSM Bldg 19 Roof Repair	43478	145,694.00	145,694.00	4,180.24	14,644.77	126,868.99
CSM	Reading for Success	44427	37,627.01	37,627.01	1,568.67	0.00	36,058.34
CSM	DSPS / A&R Remodel	44428	1,243.92	1,243.92	0.00	0.00	1,243.92
CSM	CSM Regional Public Safety Center	44433	1,782,226.80	3,237,788.80	558,730.05	2,641,173.69	37,885.06
CSM	Ergonomic office furniture (completion)	44435	96,047.44	101,312.84	20,906.23	0.00	80,406.61
CSM	Trash receptacle directional signs	44436	13,323.59	13,323.59	0.00	0.00	13,323.59
CSM	Haz. Mat. clean-up/disposal	44438	12,181.01	12,181.01	4,918.74	0.00	7,262.27
CSM	Portable stage	44445	35,000.00	19,191.94	19,191.94	0.00	0.00
CSM	Document shredding (Bldg. 1)	44447	570.71	570.71	0.00	0.00	570.71
CSM	Window blinds for Bldg. 1 & other depts.	44448	27,638.04	27,638.04	0.00	0.00	27,638.04
CSM	Facilities Projects Contingency Fund	44449	368,132.38	368,132.38	0.00	0.00	368,132.38
CSM	Replace South Cafeteria chairs (200)	44450	7,387.25	7,387.25	3,832.59	0.00	3,554.66
CSM	Shipping/Receiving Improvements	44451	25,000.00	35,542.66	35,199.72	0.00	342.94
CSM	Technology Improvements	44452	52,000.00	52,000.00	0.00	0.00	52,000.00
CSM	Emergency Preparedness	44453	25,000.00	25,000.00	4,648.01	0.00	20,351.99
CSM	Bookstore Project	46416	39,788.63	32,569.68	32,569.68	0.00	0.00
CSM	Bookstore Project	48400	1,700,000.00	1,750,000.00	28,678.96	3,500.00	1,717,821.04
CSM	CSM Bldg 18	49401	7,709,719.19	7,489,719.19	5,166,753.77	104,807.93	2,218,157.49
CSM	CSM Bldg 33	49402	336,123.12	360,857.12	84,945.83	236,457.00	39,454.29
CSM	CSM Integrated Science Center	49403	22,023,762.84	22,623,762.84	7,590,480.39	10,547,423.49	4,485,858.96
CSM	CSM Regional Public Safety Ctr	49404	458,438.30	475,957.24	313,471.56	162,485.68	0.00
CSM	CSM Swing Space	49405	585,952.54	885,952.54	58,348.71	69,838.00	757,765.83
CSM	CSM Space Programming	49406	78,118.08	78,118.08	35,427.49	30,141.36	12,549.23
CSM	CSM Exterior Walkway Lighting	49407	13,871.18	54,803.89	51,579.89	3,224.00	0.00
CSM	CSM Buildings 25-29	49408	32,257.26	27,324.05	27,324.05	0.00	0.00
CSM	KCSM Digital Project	49409	2,797,167.36	2,297,167.36	13,330.37	0.00	2,283,836.99

2004-05 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2005

LOCATION	PROJECT NAME	FUND	ORIGINAL BUDGET	2004-05 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CSM	CSM Bldg 1/5/6	49410	2,094,741.50	7,876,886.50	939,542.13	422,636.36	6,514,708.01
CSM	CSM Bldg 34	49411	1,735,623.65	3,369.10	3,369.10	0.00	0.00
CSM	CSM Bldg 17	49412	708,181.95	19,451.52	19,307.37	144.15	0.00
CSM	CSM Utility Infrastructure Upgrade	49413	4,220,674.94	6,530,311.64	3,953,675.08	318,416.08	2,258,220.48
CSM	CSM Bldg 8	49414	1,029,457.00	2,17,831.00	56,620.27	25,368.72	135,842.01
CSM	CSM Bldg 19	49417	776,659.16	999,978.16	684,452.96	22,281.16	293,244.04
CSM	CSM Fire/Life Safety	49418	745,132.60	389,132.60	286,320.13	22,572.12	80,240.35
CSM	CSM Bldg 7	49419	225,275.00	225,275.00	0.00	0.00	225,275.00
CSM	CSM Bldg 10/11/12	49420	14,569.74	57,626.77	46,273.67	11,353.10	0.00
CSM	CSM Bldg 9	49421	2,386,512.36	1,148,803.36	121,691.65	34,060.41	993,051.30
CSM	CSM Landscape Upgrades	49423	784,830.82	6,582.32	6,582.32	0.00	0.00
CSM	CSM Parking/Sidewalk Upgrades	49424	821,100.24	1,253.00	1,253.00	0.00	0.00
CSM	CSM Bldg 3	49426	12,457.26	10,714.26	3,391.69	3,515.87	3,806.70
CSM	CSM Bldg 16	49427	9,754.00	989,754.00	128,372.58	37,905.53	823,475.89
CSM	CSM ADA Accessibility Plan	49428	63,785.19	21,843.15	21,843.15	0.00	0.00
CSM	CSM Emergency Building Repairs	49429	245,000.00	750,000.00	20,295.00	0.00	729,705.00
CSM	CSM Bldg 12 Elevator Repair	49435	28,193.00	28,193.00	28,193.00	0.00	0.00
CSM	CSM Bldg 21 Cosmetology	49436	40,000.00	40,000.00	0.00	12,743.75	27,256.25
CSM	CSM Wayfinding	49437	100,000.00	100,000.00	6,647.26	6,625.00	86,727.74
CSM	CSM Classroom Technology	49438	90,000.00	90,000.00	0.00	0.00	90,000.00
CSM	CSM Zone Controls	49439	197,534.99	197,534.99	197,534.99	0.00	0.00
CSM	CSM Access Controls	49440	150,000.00	150,000.00	31,466.32	0.00	118,533.68
CSM	CSM Construction Management	49441	738,000.00	738,000.00	0.00	0.00	738,000.00
CSM	CSM CIP1 Contingency	49442	5,180,431.83	5,180,431.83	0.00	0.00	5,180,431.83
CSM	CSM Fountain Repair	49443	200,000.00	200,000.00	0.00	0.00	200,000.00
Districtwide	General Capital Projects	40000	3,403,137.71	3,671,703.01	21,528.97	2,689,482.41	960,691.63
Districtwide	Redevelopment Program	43001	5,154,547.57	5,340,186.15	636,556.85	4,633.75	4,698,995.55
Districtwide	Dist Exterior Waterproofing	43111	20,295.00	40,590.00	0.00	0.00	40,590.00
Districtwide	Property Management Study	44001	891,851.45	962,593.57	221,943.39	26,193.15	714,457.03
Districtwide	District Facilities Projects	44102	225,457.50	728,587.89	(2,681.43)	5,920.00	725,349.32
Districtwide	Dist Funded FCI Contingency	44103	644.99	644.99	0.00	644.99	0.00
Districtwide	District Office Improvements	44106	26,047.01	194,047.01	142,291.07	10,227.06	41,528.88
Districtwide	Energy Efficiency Projects Fund	44108	1,579,957.14	2,458,514.14	2,214.71	0.00	2,456,299.43
Districtwide	Ugrd. Tank Mandated Monitor	46106	11,488.20	11,488.20	0.00	0.00	11,488.20
Districtwide	Facilities Excellence (Foundation)	46112	0.00	1,459.43	503.65	0.00	955.78
Districtwide	C.O.P. Projects	48001	28,864,616.32	28,864,616.32	14,853,944.36	0.00	14,010,671.96
Districtwide	Faculty/Staff Housing-College Vista	48100	7,641,218.24	7,641,218.24	3,068,689.95	3,702,346.26	870,182.03
Districtwide	Districtwide Athletic Facilities	48101	12,662,205.08	13,462,205.08	9,890,129.69	3,421,820.87	150,254.52
Districtwide	Bond Construction - General	49000	5,930,370.69	52,681,485.91	38,004,005.35	0.00	14,677,480.56
Districtwide	DW Energy Efficiency Projects	49001	3,677,774.24	5,400,101.24	3,130,596.11	1,810,993.44	458,511.69
Districtwide	DW Signage	49003	20,578.34	1,597.63	1,597.24	0.00	0.39
Districtwide	DW Program and Project Management	49004	8,795,272.47	8,065,241.47	3,186,148.78	3,249,900.87	1,629,191.82
Districtwide	DW Existing Blueprint Conversion	49008	38,940.00	38,940.00	972.58	37,731.20	236.22
Districtwide	DW Legal Services	49009	104,540.72	304,540.72	105,765.16	0.00	198,775.56
Districtwide	DW Environmental Testing & Abatement						
Districtwide	Design Services	49013	66,875.17	55,875.17	44,777.39	10,597.58	500.20
Districtwide	DW Teledata Upgrade	49015	2,025,000.00	5,000,000.00	89,833.10	29,684.76	4,880,482.14
Districtwide	DW Comp. Maint. Mgmt. System	49016	250,000.00	250,000.00	22,254.33	9,036.75	218,708.92
SKYLINE	Fire Alarm, Phase II	41104	1,757,942.00	1,757,942.00	1,722,942.15	34,999.85	0.00
SKYLINE	Library/Learn Ctn-2nd effects	41211	6,979.90	6,979.90	5,150.54	0.00	1,829.36
SKYLINE	Sky Ctr for Advance Learning	41213	8,828.39	8,828.39	8,828.39	0.00	0.00
SKYLINE	Seismic Retrofit (Bldgs 7/8)	41216	3,210,000.00	3,210,000.00	0.00	0.00	3,210,000.00
SKYLINE	Seismic Retrofit (Bldgs 3)	41217	1,567,000.00	1,567,000.00	595,241.83	848,759.55	122,998.62
SKYLINE	Remove ACBM Haz Subs (Bldg 3)	41218	340,420.00	263,677.00	263,677.00	0.00	0.00
SKYLINE	Remove Var Asbestos Materials (Bldg 7), Ph 1	41219	244,791.00	244,791.00	6,020.00	1,580.00	237,191.00
SKYLINE	Pacific Heights Project	42202	20,198,743.10	27,076,135.72	618,556.77	0.00	26,457,578.95
SKYLINE	Reroof Bldg 3	43230	270,397.00	270,397.00	0.00	235,223.25	35,173.75
SKYLINE	Replace Roof Bldg 9	43232	29,961.50	29,961.50	634.92	2,741.41	26,585.17
SKYLINE	Replace Roof Bldg 10	43233	49,938.00	49,938.00	1,289.81	4,977.53	43,670.66
SKYLINE	SKY Bldg 7/8 Roof Repair	43234	402,620.00	402,620.00	0.00	0.00	402,620.00
SKYLINE	SKY Bldg 3 Mechanical	43235	360,644.00	360,644.00	0.00	325,861.33	34,782.67
SKYLINE	Replace Signs(Campuswide)	44220	352.80	352.80	352.80	0.00	0.00
SKYLINE	SCI Labs Upgrade	44222	127,558.00	127,558.00	127,558.00	1.00	(1.00)
SKYLINE	Health Career Ed Center	44226	1,630.00	1,630.00	0.00	0.00	1,630.00
SKYLINE	Facilities Maint Ctr Upgrade	44228	153,798.79	153,847.73	58,854.15	94,993.58	0.00
SKYLINE	Avon Damages Repair	44241	77,728.98	77,728.98	0.00	0.00	77,728.98
SKYLINE	Evacuation Signs	46210	7,525.00	7,525.00	5,660.09	0.00	1,864.91
SKYLINE	Irber/Peel Construction	46211	17,500.00	16,935.05	16,935.05	0.00	0.00
SKYLINE	Bookstore Project	46212	23,176.72	8,481.84	8,481.84	0.00	0.00
SKYLINE	Bookstore Project	48200	2,100,000.00	2,150,000.00	1,862,662.86	0.00	287,337.14
SKYLINE	Sky Bldg 3	49202	940,143.40	5,404,195.40	345,106.01	4,811,525.31	247,564.08

2004-05 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2005

LOCATION	PROJECT NAME	FUND	ORIGINAL BUDGET		EXPENDITURE		AVAILABLE BALANCE
			BUDGET	2004-05 BUDGET	YTD	ENCUMBRANCE	
SKYLINE	Sky Bldg 6/7A	49203	405,993.40	23,405,993.40	2,452,099.44	17,727,648.08	3,226,245.88
SKYLINE	Sky Bldgs 7/8	49204	1,140,285.40	7,213,671.40	625,687.92	307,940.91	6,280,042.57
SKYLINE	Sky Bldg 5	49205	50,000.00	684,896.00	0.00	7,500.00	677,396.00
SKYLINE	SKY Space Programming	49206	61,199.86	195,216.86	33,055.38	31,062.09	131,099.39
SKYLINE	SKY Swing Space	49207	1,367,199.10	1,745,795.83	1,506,773.90	239,021.93	0.00
SKYLINE	SKY Exterior Walkway Lighting	49208	11,927.62	28,013.97	28,013.97	0.00	0.00
SKYLINE	SKY Bldg 1	49209	222,516.61	601,929.61	88,063.99	57,829.58	456,036.04
SKYLINE	SKY Bldg 2	49210	84,817.38	880,099.94	53,779.11	1,974.89	824,345.94
SKYLINE	SKY Utility Infrastructure Upgrade	49211	1,611,978.11	1,947,159.11	1,650,659.72	67,387.10	229,112.29
SKYLINE	SKY Fire/Life Safety	49212	24,805.66	680.00	680.00	0.00	0.00
SKYLINE	SKY Parking/Sidewalk Upgrade	49213	414,397.00	469,665.00	119,169.37	8,629.91	341,865.72
SKYLINE	SKY Landscape Upgrade	49214	678,543.56	139,224.56	750.51	0.00	138,474.05
SKYLINE	SKY Exterior Painting	49215	376,141.00	222,413.00	56,565.93	7,000.00	158,847.07
SKYLINE	SKY Wayfinding Signage	49216	7,093.47	50,880.47	20,072.67	5,825.00	24,982.80
SKYLINE	SKY Bldg 16/Portable CDC	49217	13,721.69	73,721.69	68,648.75	2,281.41	2,791.53
SKYLINE	SKY Roofing/Waterproofing	49218	100,000.00	300,000.00	6,877.53	23,482.48	269,639.99
SKYLINE	SKY Bldgs 9/10	49219	605.25	605.25	0.00	0.00	605.25
SKYLINE	SKY ADA Accessibility Plan	49220	11,568.53	11,568.53	11,568.49	0.00	0.04
SKYLINE	SKY Bldg 4 Demolition	49221	27,215.00	27,215.00	0.00	0.00	27,215.00
SKYLINE	SKY Zone Controls	49222	505,503.75	505,503.75	497,093.80	8,409.95	0.00
SKYLINE	SKY Access Controls	49223	267,162.00	267,162.00	44,020.58	43,281.24	179,860.18
SKYLINE	SKY Emerg. Bldg. Repair Allow.	49224	100,000.00	100,000.00	0.00	0.00	100,000.00
SKYLINE	SKY Bldg 7 Allied Health	49225	329,232.00	329,232.00	814.62	29,728.75	298,688.63
SKYLINE	SKY Construction Management	49226	576,000.00	576,000.00	0.00	0.00	576,000.00
SKYLINE	SKY CIP1 Contingency	49227	1,624,101.27	1,624,101.27	0.00	0.00	1,624,101.27
TOTAL			\$203,557,452.12	\$315,544,280.13	\$115,605,901.57	\$57,066,146.82	\$142,872,231.74



San Mateo County Community College District
2005-06 Final Budget
Capital Projects Fund (Fund 4) - Cañada College

	2003-04 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	2004-2005 Actual	2005-2006 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	14,427	10,027	0	0	0	0%	3
4 Total Revenue	\$14,427	\$10,027	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	14,237	0	0%	6
7 Employee Benefits	0	0	0	2,160	0	0%	7
8 Materials & Supplies	88	0	15,000	443,799	1,012,500	5%	8
9 Operating Expenses	30,876	0	53,000	222,911	475,646	3%	9
10 Capital Outlay	16,420	1,676	4,717,671	6,442,041	17,131,916	92%	10
11 Total Expenses	\$47,384	\$1,676	\$4,785,671	\$7,125,148	\$18,620,062	100%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$32,957)	\$8,351	(\$4,785,671)	(\$7,125,148)	(\$18,620,062)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$32,957)	\$8,351	(\$4,785,671)	(\$7,125,148)	(\$18,620,062)		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
2005-06 Final Budget
Capital Projects Fund (Fund 4) - College of San Mateo



	2003-04 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	2004-2005 Actual	2005-2006 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	78,695	35,856	0	0	0	0%	3
4 Total Revenue	\$78,695	\$35,856	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	284	22,500	9,531	0	0%	6
7 Employee Benefits	0	28	2,500	1,325	0	0%	7
8 Materials & Supplies	3,492	4,771	20,000	342,218	3,193,837	11%	8
9 Operating Expenses	74,636	100	150,063	324,041	564,720	2%	9
10 Capital Outlay	2,056,629	35	23,716,054	21,814,111	25,614,662	87%	10
11 Total Expenses	\$2,134,757	\$5,218	\$23,911,117	\$22,491,226	\$29,373,219	100%	11
Transfers & Other							
12 Transfers In	\$0	212,000.00	\$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 Total Transfers/Other	\$0	\$212,000	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$2,056,062)	\$242,638	(\$23,911,117)	(\$22,491,226)	(\$29,373,219)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$2,056,062)	\$242,638	(\$23,911,117)	(\$22,491,226)	(\$29,373,219)		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
2005-06 Final Budget
Capital Projects Fund (Fund 4) - Skyline College**

	2003-04 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	2004-2005 Actual	2005-2006 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	131,138	12,808	0	0	0	0%	3
4 Total Revenue	\$131,138	\$12,808	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	20,250	4,800	0	0%	6
7 Employee Benefits	0	0	2,250	725	0	0%	7
8 Materials & Supplies	0	0	15,600	215,039	1,970,183	6%	8
9 Operating Expenses	114,042	0	120,713	1,052,771	692,746	2%	9
10 Capital Outlay	400,567	0	19,888,677	8,542,995	32,888,265	93%	10
11 Total Expenses	\$514,609	\$0	\$20,047,490	\$9,816,330	\$35,551,194	100%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$383,471)	\$12,808	(\$20,047,490)	(\$9,816,330)	(\$35,551,194)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$383,471)	\$12,808	(\$20,047,490)	(\$9,816,330)	(\$35,551,194)		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
2005-06 Final Budget
Capital Projects Fund (Fund 4) - District Office**

	2003-04 Adoption Budget	2003-2004 Actual	2004-2005 Adoption Budget	2004-2005 Actual	2005-2006 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	2,357,822	1,824,517	8,216,125	4,602,094	20,261,541	83%	2
3 Local Revenue	5,168,686	144,214	2,472,000	81,854,074	4,084,500	17%	3
4 Total Revenue	\$7,526,508	\$1,968,731	\$10,688,125	\$86,456,168	\$24,346,041	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	3,942	24,662	0	2,840	8,500	0%	6
7 Employee Benefits	0	3,505	0	407	1,500	0%	7
8 Materials & Supplies	515,616	47,561	0	333,049	332,837	2%	8
9 Operating Expenses	21,260,420	6,109,733	3,147,057	2,517,095	3,024,947	15%	9
10 Capital Outlay	39,824,108	30,083,887	34,992,339	17,990,442	17,237,633	84%	10
11 Total Expenses	\$61,604,086	\$36,269,348	\$38,139,396	\$20,843,833	\$20,605,417	100%	11
Transfers & Other							
12 Transfers In	\$0	\$72,500,107	\$0	\$54,750,277	\$0	0%	12
13 Other Sources	162,320	20,622,607	62,965	0	0	0%	13
14 Transfers out	0	(44,119,811)	(109,894)	(55,329,365)	(750,894)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(8,832,647)	0	0	0	0%	16
17 Total Transfers/Other	\$162,320	\$40,170,257	(\$46,929)	(\$579,088)	(\$750,894)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$53,915,258)	\$5,869,641	(\$27,498,200)	\$65,033,247	\$2,989,730		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$53,915,258)	\$5,869,641	(\$27,498,200)	\$65,033,247	\$2,989,730		21

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

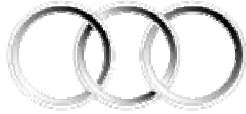
San Mateo County Community College District
2005-06 Final Budget
Capital Projects Fund (Fund 4) - Total District



	2003-04 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	2004-2005 Actual	2005-2006 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	2,357,822	1,824,517	8,216,125	4,602,094	20,261,541	83%	2
3 Local Revenue	5,392,946	202,904	2,472,000	81,854,074	4,084,500	17%	3
4 Total Revenue	\$7,750,768	\$2,027,422	\$10,688,125	\$86,456,168	\$24,346,041	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	3,942	24,946	42,750	31,407	8,500	0%	6
7 Employee Benefits	0	3,534	4,750	4,617	1,500	0%	7
8 Materials & Supplies	519,196	52,332	50,600	1,334,106	6,509,357	6%	8
9 Operating Expenses	21,479,974	6,109,833	3,470,833	4,116,818	4,758,059	5%	9
10 Capital Outlay	42,297,724	30,085,598	83,314,741	54,789,589	92,872,476	89%	10
11 Total Expenses	\$64,300,836	\$36,276,242	\$86,883,674	\$60,276,537	\$104,149,892	100%	11
Transfers & Other							
12 Transfers In	\$0	\$72,712,107	\$0	54,750,277	0	0%	12
13 Other Sources	162,320	20,622,607	62,965	0	0	0%	13
14 Transfers out	0	(44,119,811)	(109,894)	(55,329,365)	(750,894)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(8,832,647)	0	0	0	0%	16
17 Total Transfers/Other	\$162,320	\$40,382,257	(\$46,929)	(\$579,088)	(\$750,894)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$56,387,748)	\$6,133,438	(\$76,242,478)	\$25,600,543	(\$80,554,745)		18
19 Beginning Balance, July 1	97,628,732	97,628,732	103,762,170	103,762,170	129,362,713		19
20 Adjustments to Beginning Balance	0	0	0				20
21 Net Fund Balance, June 30	\$41,240,984	\$103,762,170	\$27,519,692	\$129,362,713	\$48,807,968		21

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

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Enterprise Fund
(Auxiliary Fund)
(Fund 5)

*The District maintains two enterprise funds. These funds account for operations that the Board requires to be self-supporting via user charges. The **Bookstore Fund** is used to account for revenues received and expenses made to operate the District's bookstores. The **Cafeteria Fund** is used to account for revenues received and expenses related to the contracted food service and vending operations of the District. Both of these funds are maintained independently of other District funds to facilitate the entrepreneurial nature of the activities involved. This also provides the necessary flexibility to report the retail and operational requirements of these self-supporting services.*

San Mateo County Community College District
2005-2006 Final Budget
Enterprise Fund - Bookstore (Fund 5)



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Income							
1 Federal Income	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0%	2
3 Local Income	7,750,000	7,413,209	7,585,808	8,296,020	7,485,459	100%	3
4 Total Income	\$7,750,000	\$7,413,209	\$7,585,808	\$8,296,020	\$7,485,459	100%	4
Expenses							
5 Cost of Sales	\$5,650,600	\$5,424,175	\$5,469,290	\$5,853,757	\$5,040,851	70%	5
6 Certificated Salaries	0	0	0	0	0	0%	6
7 Classified Salaries	1,290,481	1,219,807	1,179,119	1,610,442	1,244,506	17%	7
8 Employee Benefits	297,259	295,118	289,133	383,142	356,887	5%	8
9 Materials & Supplies	44,600	24,961	38,322	31,541	38,322	1%	9
10 Operating Expenses	452,000	380,699	500,518	487,066	562,060	8%	10
11 Capital Outlay	0	0	0	0	0	0%	11
12 Total Expenses	\$7,734,940	\$7,344,760	\$7,476,382	\$8,365,948	\$7,242,626	100%	12
Transfers & Other							
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	(135,912)	(178,838)	(211,781)	118%	17
18 Total Transfers/Other	\$0	\$0	(\$135,912)	(\$178,838)	(\$211,781)	118%	18
Fund Balance							
19 Net Change in Fund Balance	\$15,060	\$68,449	(\$26,486)	(\$248,766)	\$31,052		19
20 Beginning Balance, July 1	5,565,321	5,565,321	5,547,244	5,547,244	5,298,468		20
21 Adjustments to Beginning Balance	0	(86,526)	0	(11)	0		21
22 Net Fund Balance, June 30	\$5,580,381	\$5,547,244	\$5,520,758	\$5,298,468	\$5,329,520		22

Note: Beginning 2005-06 Bookstore fiscal year ends 6/30. In prior years, the fiscal year ended 5/31.



DISTRICT BOOKSTORES
Balance Sheet
June 30, 2005

ASSETS

Cash for Operations and Investments	\$4,329,995
Accounts Receivable	559,756
Inventory	1,395,011
Furniture, Fixtures & Equipment (Net)	100,322
TOTAL ASSETS	<u>\$6,385,084</u>

LIABILITIES AND CAPITAL

Liabilities	\$1,086,616
Capital-Reserved	5,298,468
TOTAL LIABILITIES AND CAPITAL	<u>\$6,385,084</u>



DISTRICT BOOKSTORES
Income Statement
For the Quarter Ending June 30, 2005

	<u>Year to Date Actual</u>	<u>2004-2005 Budget</u>
INCOME		
Merchandise Sales	\$8,124,355	\$7,435,000
Interest	112,687	99,000
Other Income	58,978	51,808
TOTAL INCOME	<u>\$8,296,020</u>	<u>\$7,585,808</u>
EXPENSES		
Salaries	\$1,565,904	\$1,179,119
Benefits	364,055	229,133
Merchandise Purchases	5,853,757	5,469,290
Store and Office	31,541	38,322
Travel, Conference, Membership	886	1,500
Utilities	33,601	30,000
Contracted Services	40,678	55,000
Depreciation Expense	37,097	45,000
Outgoing Freight	308	3,000
Other	553,334	501,930
Administrative Salary and Benefits	63,625	60,000
TOTAL EXPENSES	<u>\$8,544,786</u>	<u>\$7,612,294</u>
NET INCOME FROM OPERATIONS	<u>(\$248,766)</u>	<u>(\$26,486)</u>
Capital, June 1, 2004	5,547,233	
Capital, June 30, 2005	<u>\$5,298,468</u>	

San Mateo County Community College District
2005-2006 Final Budget
Enterprise Fund - Cafeteria (Fund 5)



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	195,000	187,312	192,000	170,509	164,700	100%	3
4 Total Revenue	\$195,000	\$187,312	\$192,000	\$170,509	\$164,700	100%	4
Expenses							
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	177,500	252,463	148,000	224,117	221,814	100%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$177,500	\$252,463	\$148,000	\$224,117	\$221,814	100%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$17,500	(\$65,151)	\$44,000	(\$53,608)	(\$57,114)		18
19 Beginning Balance, July 1	811,566	811,566	746,416	746,416	692,808		19
20 Adjustments to Beginning Balance	0	1	0	0	0		20
21 Net Fund Balance, June 30	\$829,066	\$746,416	\$790,416	\$692,808	\$635,694		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT CAFETERIAS
Balance Sheet
June 30, 2005

ASSETS	
Cash for Operations and Investments	\$412,535
Cash Reserve for Equipment	330,000
Accounts Receivable	10,317
Furniture, Fixtures & Equipment (Net)	61,746
	<hr/>
TOTAL ASSETS	\$814,599
	<hr/> <hr/>
LIABILITIES AND CAPITAL	
Liabilities	\$121,791
Capital, July 1, 2004	\$746,416
Adjustment to Capital	44,000
Capital, June 30, 2005	\$790,416
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TOTAL LIABILITIES AND CAPITAL	\$912,206
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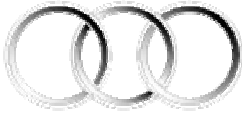


SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT CAFETERIAS
Income Statement
For the Quarter Ending June 30, 2005

	<u>Year to Date Actual</u>	<u>2004-2005 Budget</u>
INCOME		
Special Service Income	\$0	\$0
Vending Income	94,902	96,000
Food Service Income	57,718	77,000
Interest	17,889	19,000
Other Income	0	0
TOTAL INCOME	<hr/> \$170,509	<hr/> \$192,000
EXPENSES		
Depreciation Expense	\$32,057	25,000
Service Contracts & Repairs	37,741	35,000
College Support	150,093	88,000
Unrealized Loss from Investments	4,226	-
Other	-	-
TOTAL EXPENSES	<hr/> \$224,117	<hr/> \$148,000
NET INCOME FROM OPERATIONS	(\$53,608)	\$44,000
	<hr/>	<hr/>
Capital, July 1, 2004	\$746,416	
Capital, June 30, 2005	\$692,808	
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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 care centers at the Colleges.*

San Mateo County Community College District
2005-2006 Final Budget
Child Development Fund (Fund 6) - Cañada College



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	(\$1,642)	\$0	\$0	\$0	0%	1
2 State Revenue	0	92,641	151,256	121,349	121,349	100%	2
3 Local Revenue	0	207	0	25	0	0%	3
4 Total Revenue	\$0	\$91,206	\$151,256	\$121,374	\$121,349	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$28,663	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	5,794	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	110,377	139,156	115,060	111,641	100%	9
10 Capital Outlay	0	0	0	3,832	0	0%	10
11 Total Expenses	\$0	\$110,377	\$139,156	\$153,350	\$111,641	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$16,856	\$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 Total Transfers/Other	\$0	\$0	\$0	\$16,856	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$19,172)	\$12,100	(\$15,120)	\$9,708		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$19,172)	\$12,100	(\$15,120)	\$9,708		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
2005-2006 Final Budget
Child Development Fund (Fund 6) - College of San Mateo



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$11,000	\$9,861	\$10,767	\$13,078	\$11,500	4%	1
2 State Revenue	119,016	69,145	141,628	138,996	160,941	57%	2
3 Local Revenue	116,500	119,203	119,203	106,954	107,500	38%	3
4 Total Revenue	\$246,516	\$198,209	\$271,598	\$259,029	\$279,941	100%	4
Expenses							
5 Certificated Salaries	\$81,727	\$78,287	\$81,727	\$80,782	\$83,782	21%	5
6 Classified Salaries	158,465	181,659	176,175	178,356	198,812	51%	6
7 Employee Benefits	70,082	73,802	73,222	79,964	79,545	20%	7
8 Materials & Supplies	24,375	26,451	26,451	26,847	30,000	8%	8
9 Operating Expenses	8,766	509	509	488	1,100	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$343,415	\$360,708	\$358,084	\$366,436	\$393,239	100%	11
Transfers & Other							
12 Transfers In	\$110,526	\$117,018	\$114,555	\$121,148	\$125,759	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	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$110,526	\$117,018	\$114,555	\$121,148	\$125,759	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$13,627	(\$45,481)	\$28,069	\$13,740	\$12,462		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$13,627	(\$45,481)	\$28,069	\$13,740	\$12,462		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
2005-2006 Final Budget
Child Development Fund (Fund 6) - Skyline College



Revenue

	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
1 Federal Revenue	\$14,000	\$13,484	\$15,174	\$20,609	\$14,174	5%	1
2 State Revenue	200,900	309,347	247,348	261,492	248,348	89%	2
3 Local Revenue	16,500	17,047	17,047	20,842	17,047	6%	3
4 Total Revenue	\$231,400	\$339,878	\$279,569	\$302,943	\$279,569	100%	4

Expenses

5 Certificated Salaries	\$71,311	\$62,711	\$65,111	\$66,901	\$69,371	19%	5
6 Classified Salaries	173,609	214,014	205,978	197,730	181,788	49%	6
7 Employee Benefits	79,822	86,252	84,495	92,240	99,000	26%	7
8 Materials & Supplies	29,183	37,730	37,730	26,722	24,411	7%	8
9 Operating Expenses	18,675	1,547	1,547	1,271	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$372,600	\$402,255	\$394,861	\$384,864	\$374,569	100%	11

Transfers & Other

12 Transfers In	\$79,822	\$101,252	\$115,292	\$241,220	\$95,000	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	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$79,822	\$101,252	\$115,292	\$241,220	\$95,000	100%	17

Fund Balance

18 Net Change in Fund Balance	(\$61,378)	\$38,875	(\$0)	\$159,299	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$61,378)	\$38,875	(\$0)	\$159,299	\$0		21

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

San Mateo County Community College District
2005-2006 Final Budget
Child Development Fund (Fund 6) - District Office

	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$24,178	\$0	\$0	\$0	0%	1
2 State Revenue	26,000	28,171	0	0	0	0%	2
3 Local Revenue	0	(1,184)	0	(1,649)	0	0%	3
4 Total Revenue	\$26,000	\$51,165	\$0	(\$1,649)	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	3,521	0	0	0	0%	6
7 Employee Benefits	0	485	0	0	0	0%	7
8 Materials & Supplies	0	533	0	0	0	0%	8
9 Operating Expenses	26,000	7,685	0	0	0	0%	9
10 Capital Outlay	0	29,576	0	0	0	0%	10
11 Total Expenses	\$26,000	\$41,800	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$50,000	\$107,584	\$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 Total Transfers/Other	\$50,000	\$107,584	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$50,000	\$116,949	\$0	(\$1,649)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$50,000	\$116,949	\$0	(\$1,649)	\$0		21

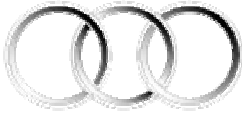
*Note: 2004-05 activity relates to an accounting adjustment relating to Unrealized Loss in Fund 6.
Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2005-2006 Final Budget
Child Development Fund (Fund 6) - Total District



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$25,000	\$45,881	\$25,941	\$33,687	\$25,674	4%	1
2 State Revenue	345,916	499,303	540,232	521,837	\$530,638	78%	2
3 Local Revenue	133,000	135,273	136,250	126,173	\$124,547	18%	3
4 Total Revenue	\$503,916	\$680,457	\$702,423	\$681,697	\$680,859	100%	4
Expenses							
5 Certificated Salaries	\$153,038	\$140,998	\$146,838	\$176,346	\$153,153	17%	5
6 Classified Salaries	332,074	399,194	382,153	376,086	380,599	43%	6
7 Employee Benefits	149,904	160,538	157,717	177,998	178,545	20%	7
8 Materials & Supplies	53,558	64,715	64,181	53,569	54,411	6%	8
9 Operating Expenses	53,441	120,120	141,212	116,819	112,741	13%	9
10 Capital Outlay	0	29,576	0	3,832	0	0%	10
11 Total Expenses	\$742,015	\$915,141	\$892,101	\$904,650	\$879,449	100%	11
Transfers & Other							
12 Transfers In	\$240,348	\$325,854	\$229,847	\$379,224	\$220,759	100%	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
17 Total Transfers/Other	\$240,348	\$325,854	\$229,847	\$379,224	\$220,759	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$2,249	\$91,171	\$40,169	\$156,270	\$22,170		18
19 Beginning Balance, July 1	2,684	2,684	93,855	93,855	250,125		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$4,933	\$93,855	\$134,024	\$250,125	\$272,294		21

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



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Expendable Trust Fund

Financial Aid

(Fund 7)

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

San Mateo County Community College District
2005-2006 Final Budget
Student Aid Fund (Fund 7) - Cañada College



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$832,353	\$926,955	\$1,103,195	\$1,101,514	\$1,100,682	93%	1
2 State Revenue	55,000	78,340	78,340	87,266	87,266	7%	2
3 Local Revenue	0	4,457	0	(597)	0	0%	3
4 Total Revenue	\$887,353	\$1,009,752	\$1,181,535	\$1,188,182	\$1,187,948	100%	4
Expenses							
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 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$3,425	\$0	\$5,939	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(2,721)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(887,353)	(1,020,328)	(1,181,535)	(1,196,417)	(1,187,948)	100%	16
17 Total Transfers/Other	(\$887,353)	(\$1,019,624)	(\$1,181,535)	(\$1,190,478)	(\$1,187,948)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$9,872)	\$0	(\$2,295)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$9,872)	\$0	(\$2,295)	\$0		21

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

San Mateo County Community College District
2005-2006 Final Budget
Student Aid Fund (Fund 7) - College of San Mateo



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$1,871,002	\$2,015,066	\$2,393,506	\$2,076,648	\$2,079,089	92%	1
2 State Revenue	167,000	157,751	157,751	186,285	186,285	8%	2
3 Local Revenue	6,000	33,660	0	(1,984)	0	0%	3
4 Total Revenue	\$2,044,002	\$2,206,476	\$2,551,257	\$2,260,950	\$2,265,374	100%	4
Expenses							
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	23,000	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$23,000	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$14,930	\$61,726	\$0	\$67,450	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(12,922)	0	(12,769)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(2,052,932)	(2,250,171)	(2,551,257)	(2,318,359)	(2,265,374)	100%	16
17 Total Transfers/Other	(\$2,038,002)	(\$2,201,367)	(\$2,551,257)	(\$2,263,678)	(\$2,265,374)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$17,000)	\$5,110	\$0	(\$2,728)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$17,000)	\$5,110	\$0	(\$2,728)	\$0		21

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



**San Mateo County Community College District
2005-2006 Final Budget
Student Aid Fund (Fund 7) - Skyline College**

	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$2,616,164	\$2,901,535	\$3,342,267	\$2,519,512	\$2,514,970	82%	1
2 State Revenue	208,000	215,225	215,225	218,490	218,490	7%	2
3 Local Revenue	231,082	0	269,000	0	340,000	11%	3
4 Total Revenue	\$3,055,246	\$3,116,760	\$3,826,492	\$2,738,002	\$3,073,460	100%	4
Expenses							
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	25,000	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$25,000	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$55,797	\$105,981	\$71,018	\$85,503	\$10,063	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(1,364)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(2,879,961)	(3,222,990)	(3,628,510)	(2,821,062)	(2,743,523)	100%	16
17 Total Transfers/Other	(\$2,824,164)	(\$3,118,373)	(\$3,557,492)	(\$2,735,559)	(\$2,733,460)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$206,082	(\$1,613)	\$269,000	\$2,443	\$340,000		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$206,082	(\$1,613)	\$269,000	\$2,443	\$340,000		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
2005-2006 Final Budget
Student Aid Fund (Fund 7) - District Office

	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	15,000	591	0	3,157	0	0%	3
4 Total Revenue	\$15,000	\$591	\$0	\$3,157	\$0	0%	4
Expenses							
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	138	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$138	\$0	\$0	\$0	0%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$15,000	\$453	\$0	\$3,157	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$15,000	\$453	\$0	\$3,157	\$0		21

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

San Mateo County Community College District
2005-2006 Final Budget
Student Aid Fund (Fund 7) - Total District



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$5,319,519	\$5,843,556	\$6,838,968	\$5,697,674	\$5,694,741	87%	1
2 State Revenue	430,000	451,316	451,316	492,041	492,041	8%	2
3 Local Revenue	252,082	38,707	269,000	576	340,000	5%	3
4 Total Revenue	\$6,001,601	\$6,333,579	\$7,559,284	\$6,190,290	\$6,526,782	100%	4
Expenses							
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	48,000	138	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$48,000	\$138	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$70,727	\$171,132	\$71,018	\$158,892	\$10,063	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(17,007)	0	(12,769)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(5,820,246)	(6,493,489)	(7,361,302)	(6,335,838)	(6,196,845)	100%	16
17 Total Transfers/Other	(\$5,749,519)	(\$6,339,363)	(\$7,290,284)	(\$6,189,715)	(\$6,186,782)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$204,082	(\$5,923)	\$269,000	\$576	\$340,000		18
19 Beginning Balance, July 1	133,309	133,309	127,386	127,386	127,962		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$337,391	\$127,386	\$396,386	\$127,962	\$467,962		21

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



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Retirement Reserve Expendable Trust (Fund 8)

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

This Fund will increase with transfers made from the Unrestricted General Fund and other sources and decrease when benefits are paid out. Because this reserve is relatively new and is small compared to the total liability already incurred, current retiree benefits continue to be paid from the General Fund on a “pay as you go” basis. Eventually, however, an increasing portion of retiree benefits will be paid directly from the Reserve Fund.

**San Mateo County Community College District
2005-2006 Final Budget**

Reserve Fund for Post-Retirement Benefits (Fund 8) - Central Services



	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	2004-05 Actual	2005-06 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	624,000	57,860	510,000	461,185	745,000	100%	3
4 Total Revenue	\$624,000	\$57,860	\$510,000	\$461,185	\$745,000	100%	4
Expenses							
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 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	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	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$2,124,000	\$1,557,860	\$2,010,000	\$1,961,185	\$2,245,000		18
19 Beginning Balance, July 1	18,441,962	18,441,962	19,999,822	19,999,822	21,961,007		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$20,565,962	\$19,999,822	\$22,009,822	\$21,961,007	\$24,206,007		21



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

Supplemental Information

Page 78 – FTES Analysis

Page 80 – Associated Student Body Reports

Page 94 – Long-Term Debt Schedule

**Page 96 - CCFS-311Q Report (Quarter ending
6/30/05)**

**Page 98 – Cash Flow Summary (Period ending
6/30/05)**

Page 99 – 2004-05 Weekly Lottery Sales

**Page 100 – County Investment Pool Average
Rate**

**Page 101 – Cost of 1% Compensation Increase
for 2005-06**

Page 102 - Glossary

San Mateo County Community College District FTES Analysis

	<u>Actual 1995-96</u>	<u>Actual 1996-97</u>	<u>Actual 1997-98</u>	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>
College of San Mateo										
Resident										
Fall & Spring	6,932	6,631	7,135	7,756	7,611	7,263	7,336	8,041	8,059	7,561
Summer	<u>626</u>	<u>625</u>	<u>764</u>	<u>822</u>	<u>925</u>	<u>883</u>	<u>911</u>	<u>1,026</u>	<u>1,122</u>	<u>989</u>
Total, Resident	7,558	7,256	7,899	8,578	8,536	8,146	8,247	9,067	9,181	8,550
Total, Apprenticeship	160	157	212	209	171	173	171	165	131	140
Flex-time	21	17	12	14	15	14	10	9	14	9
Non-Resident										
Fall & Spring	252	290	370	335	360	315	327	288	245	223
Summer	<u>23</u>	<u>23</u>	<u>33</u>	<u>25</u>	<u>31</u>	<u>32</u>	<u>28</u>	<u>33</u>	<u>26</u>	<u>19</u>
Total, Non-Resident	275	313	403	360	391	347	355	321	271	242
College of San Mateo Total	8,014	7,743	8,525	9,161	9,113	8,680	8,783	9,562	9,597	8,941
Canada College										
Resident										
Fall & Spring	2,982	2,787	2,752	2,773	2,816	2,988	3,358	3,489	3,606	3,631
Fall & Spring (N/C)		8	7	5	6	6	25	8	43	50
Summer (N/C)				-	-	-	-	1	-	2
Summer	<u>306</u>	<u>351</u>	<u>318</u>	<u>347</u>	<u>359</u>	<u>381</u>	<u>392</u>	<u>466</u>	<u>18</u>	<u>298</u>
Total, Resident	3,288	3,146	3,076	3,125	3,181	3,375	3,775	3,964	3,667	3,981
Flex-time	8	7	7	11	11	7	4	3	6	3
Non-Resident										
Fall & Spring	158	155	190	157	152	155	152	116	76	73
Fall & Spring (N/C)		1	1	1	1	1	4	2	3	2
Summer (N/C)				-	-	-	-	-	-	-
Summer	<u>12</u>	<u>15</u>	<u>14</u>	<u>13</u>	<u>11</u>	<u>8</u>	<u>12</u>	<u>10</u>	<u>1</u>	<u>2</u>
Total, Non-Resident	170	171	205	171	164	164	169	128	80	77
Canada College Total	3,466	3,324	3,289	3,307	3,356	3,546	3,948	4,095	3,753	4,061
Skyline College										
Resident										
Fall & Spring	5,182	5,155	5,318	5,541	5,470	5,222	5,780	6,375	6,107	6,014
Fall & Spring (N/C)				14	-	-	-	-	-	-
Summer (N/C)										
Summer	<u>625</u>	<u>595</u>	<u>634</u>	<u>749</u>	<u>828</u>	<u>1,021</u>	<u>897</u>	<u>1,010</u>	<u>865</u>	<u>826</u>
Total, Resident	5,807	5,750	5,952	6,304	6,298	6,243	6,677	7,385	6,972	6,840
Total, Apprenticeship	20	23	32	45	43	43	42	31	9	4
Flex-time	12	12	7	10	16	10	4	4	5	4
Non-Resident										
Fall & Spring	70	83	100	121	166	203	159	154	124	109
Summer	<u>9</u>	<u>11</u>	<u>11</u>	<u>16</u>	<u>18</u>	<u>23</u>	<u>26</u>	<u>22</u>	<u>18</u>	<u>13</u>
Total, Non-Resident	79	94	111	137	184	226	185	176	142	122
Skyline College Total	5,918	5,879	6,103	6,496	6,541	6,522	6,908	7,596	7,128	6,970

San Mateo County Community College District FTES Analysis

	<u>Actual 1995-96</u>	<u>Actual 1996-97</u>	<u>Actual 1997-98</u>	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>
<i>District</i>										
Resident										
Fall & Spring	15,096	14,573	15,205	16,070	15,897	15,473	16,474	17,905	17,772	17,206
Fall & Spring (N/C)	0	8	7	19	6	6	25	8	43	50
Summer (N/C)	0	0	0	0	0	0	0	1	0	2
Summer	<u>1,557</u>	<u>1,571</u>	<u>1,716</u>	<u>1,918</u>	<u>2,112</u>	<u>2,285</u>	<u>2,200</u>	<u>2,502</u>	<u>2,005</u>	<u>2,113</u>
Total, Resident	16,653	16,152	16,927	18,007	18,015	17,764	18,699	20,416	19,820	19,371
Total, Apprenticeship	180	180	244	254	214	216	213	196	140	144
Flex-time	41	36	26	35	42	31	18	16	25	16
Non-Resident										
Fall & Spring	480	528	660	613	678	673	638	558	445	405
Fall & Spring (N/C)	0	1	1	1	1	1	4	2	3	2
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>44</u>	<u>49</u>	<u>58</u>	<u>54</u>	<u>60</u>	<u>63</u>	<u>66</u>	<u>65</u>	<u>45</u>	<u>34</u>
Total, Non-Resident	524	578	719	668	739	737	709	625	493	441
District Total	17,398	16,946	17,917	18,964	19,010	18,748	19,639	21,253	20,478	19,972

**Associated Students of Cañada College
Summary of Programs and Activities
4th Quarter Report, April – June 2005**

For the Spring 2005 Fourth Quarter, the ASCC sponsored a variety of events and activities, including: Spring Fling, ASCC Elections, a Cinco de Mayo celebration for evening students and the Graduation Reception. In addition to sponsoring the Graduation Reception, the ASCC sponsored the Transfer Reception; the Learning Center's Tutor Recognition/Cinco de Mayo Party; and the PEEP Graduation Reception.

Additional ASCC Activities included:

- ASCC purchased honor sashes for graduation participants receiving honor recognition. By purchasing the sashes, students were able to purchase their graduation garments at a lower cost.
- Members of the ASSC attended the 2005 Spring Legislative CalSACC Conference in Los Angeles. Students attended workshops on parliamentary procedures, how to be an effective leader, the Brown Act, conflict resolution and creating partnerships.
- ASCC approved the creation of the ASCC Scholarship Book Fund in the amount of \$10,500. The fund was created to assist economically disadvantaged students. To qualify, students must have completed at least 12 units at Cañada, be currently enrolled in at least 6 academic units and maintain a 2.0 GPA. Students will not have to qualify for the Board of Governor's Waiver (BOGW) to apply. Students will be able to apply for a \$250 book voucher during the upcoming Fall and Spring semesters and a total of 26 vouchers will be distributed for the 2005-2006 academic year. \$4,000 of the fund will be allocated to the Cañada College Library to purchase books for the reference section.
- ASCC Elections.

Veronica Espinoza was voted ASCC President and Noel Chavez was voted ASCC Vice President.

- Veronica is a highly active student at Cañada. Last year she was the President of the Young Latino Leaders, Inter Club Council Representative for the ASCC and a Campus Ambassador through the Outreach Office.
- Noel recently graduated from Redwood City's Sequoia High School in 2004. In his position as Vice President, Noel is looking to make connections with students and provide programs and activities that meet the needs of the campus community.

Special elections for general senators will be held during the month of September 2005.

- ASCC granted club recognition to the Early Childhood Education (ECE) Club. This club is designed to promote and maintain interest in early childhood education and to operate as a support network for new and existing students who are studying ECE.

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

CAÑADA COLLEGE ASSOCIATED STUDENTS
Balance Sheet
June 30, 2005

	<u>OPERATIONS</u>	<u>RESTRICTED</u>	<u>TOTALS</u>
ASSETS			
Cash			
Bank Commercial	\$37,791	\$143,257	\$181,048
Bank Time Deposits	0	30,000	30,000
Total Cash	<u>\$37,791</u>	<u>\$173,257</u>	<u>\$211,048</u>
Receivables			
Miscellaneous Receivable	\$1,537	\$0	\$1,537
Loans Receivable	3,412	3,457	6,869
Total Receivables	<u>\$4,949</u>	<u>\$3,457</u>	<u>\$8,405</u>
Furniture, Fixtures & Equipment	\$33,805	\$0	\$33,805
Less Accumulated Depreciation	(31,660)	0	(31,660)
Total Furniture, Fixtures & Equipment	<u>\$2,144</u>	<u>\$0</u>	<u>\$2,144</u>
TOTAL ASSETS	<u><u>\$44,884</u></u>	<u><u>\$176,714</u></u>	<u><u>\$221,598</u></u>
LIABILITIES AND CAPITAL			
Liabilities			
Student Representation Fee	\$0	\$11,212	\$11,212
Accounts Payable	0	72	72
Club Funds	1,500	24,082	25,582
Trust Funds	181	133,253	133,435
Loan Funds	4,845	8,095	12,940
Total Liabilities	<u>\$6,526</u>	<u>\$176,714</u>	<u>\$183,241</u>
Capital			
Capital, July 1, 2004	\$30,096	\$0	\$30,096
Net Income (Loss)	8,261	0	8,261
Vending Capital	0	0	0
Capital, June 30, 2005	<u>\$38,357</u>	<u>\$0</u>	<u>\$38,357</u>
TOTAL LIABILITIES AND CAPITAL	<u><u>\$44,884</u></u>	<u><u>\$176,714</u></u>	<u><u>\$221,598</u></u>

CAÑADA COLLEGE ASSOCIATED STUDENTS
Income Statement--Operations
For the Quarter Ending June 30, 2005

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
INCOME		
Activity Card Sales	\$250	\$84,440
ATM Income	816	1,924
Vending Fees	475	2,010
Student General	1,657	1,657
Interest	185	530
Games	0	0
Festivals/Programs	0	0
Miscellaneous Income	222	232
TOTAL INCOME	\$3,606	\$90,793
EXPENSES		
Activity Card Expense	\$6,698	\$7,720
Awards and Scholarships	5,887	6,488
Office Supplies and Services	2,027	4,309
Publicity	0	659
Conference	0	465
Program Expense	32,109	55,322
Administrative Expense	4,545	4,545
Other Expenditures	(1,927)	1,391
TOTAL EXPENSES	\$49,338	\$80,898
NET INCOME (LOSS) FROM ASB GOVERNMENT	(\$46,289)	\$9,895
Less Depreciation Expense	(406)	(1,635)
NET INCOME (LOSS)	(\$46,693)	\$8,261
<u>VENDING</u>		
Vending Income	\$4,486	\$13,926
Less Expense and Transfer	(11,681)	(13,926)
Net Vending Income (Loss)	(\$7,195)	\$0
Vending Capital, July 1, 2004		\$0
Vending Capital, June 30, 2005		\$0

Associated Students of College of San Mateo
Summary of Programs and Activities
4th Quarter Report, April - June 2005

The Associated Students have had a productive final quarter, with healthy participation in campus and district governance, as well as state and national governance issues. They have also had an impressive quarter filled with student sponsored social, cultural, educational and recreational activities.

Some of the highlights of the April, May, June 2005 quarter are:

Ongoing Activities.

- ASCSM Student ID Cards and Faculty ID Cards.

The Associated Students, in cooperation with the Student Activities Office, continued issuing ID cards to students, as well as offering faculty, staff and administrators the CSM ID cards.

- Involvement in College and District Governance.

ASCSM leaders continued to be involved with College and District governance, representing student viewpoints at all levels. Most notably, students were involved with the budget development committees at the District and College levels, the District Shared Governance Committee, the Faculty Academic Senate Executive Committee, the Committee on Instruction, the hiring committee that carried out the search for a new CSM Vice President of Instruction, and CSM's College Council. At the District level, CSM student leaders have been involved with the District Shared Governance Committee and the District Student Council. Student leaders were also very involved with the District Auxiliary Services Advisory Committee, working to improve bookstore and food services to students.

- Involvement in Statewide Student Governance and Leadership.

The ASCSM continued participating in statewide student advocacy and continued working with local and statewide groups to keep the concerns of community college students at the forefront of the discussion regarding the state budget and other issues important to California community college students.

- Ongoing College Program Support.

The Associated Students continued to generously support several major College programs, including the Mary Meta Lazarus Child Development Center; the CSM Health Center; the High School to CSM Scholarship Program; the CSM Connects program and the CSM Volunteer and Career Fair; the CSM Athletics Department; and the CSM Diversity in Action Group.

- ASCSM Ambassadors Program.

Throughout the semester, the Associated Students sponsored their CSM Ambassadors Program, providing numerous tours to groups and individuals interested in attending College of San Mateo.

Activities and Programs.

Here is a summary of some of the events sponsored and supported by the Associated Students this quarter:

April 2005

- Art and Science Lecture.

On Friday, April 8, 2005, the Student Senate provided co-sponsorship and assistance for Professor Mohsen Janatpour's Annual Art and Science Lecture. This annual event focuses on the merging of mathematics, physics and art. In addition, this year's lecture highlighted the impact that art and science have on our society.

- Get Linked Career and Volunteer Fair.

In cooperation with the CSM Student Employment Office and the CSM Connects Program, the ASCSM once again co-sponsored the annual Get Linked Career and Volunteer Fair on Wednesday, April 13, 2005. This event invites employers and volunteer agencies to showcase opportunities within their organizations for the benefit of CSM students. This year over 35 non-profit agencies and 20 employers participated in the fair.

- Conversation from Iraq.

On Thursday, April 14, 2005, Rusty Wilson shared his experiences serving as a contract supervisor for morale and entertainment on a forward base in Iraq with a lecture presentation and slide show.

- Anti-Violence Conference.

On Saturday, April 16, 2005, the ASCSM co-sponsored the first ever International Student Union/Ethnic Studies Society (ISU/ESS) Anti-Violence Conference. This unprecedented event brought together representatives from the CSM campus, as well as participants from all over the Bay Area to discuss violence in society. The conference also provided an opportunity for dialogue on possible solutions to the escalating amount of violence in local communities.

- Kurdish Club Film Series.

The CSM Kurdish Club concluded its film series on Sunday, April 17, 2005 by showing another film in a series dealing with the Kurdish experience.

- Priority Enrollment Program (PEP).

Throughout the months of April, May, and June 2005, the ASCSM lent support to the Priority Enrollment Program (PEP) by providing campus tours and lunches to the participating high school students who are enrolling as CSM students this Fall.

May 2005

- Latinos Unidos Raza Day.

On Wednesday, May 4, 2005, the Latinos Unidos club sponsored their annual Raza Day event. Drawing Latino students from high schools in San Mateo, Belmont, San Bruno and Redwood

City, the event provided students with a series of workshops designed to illustrate the educational opportunities available and a showcase of Latino culture.

- Cinco de Mayo Celebration.

On Thursday, May 5, 2005, the Latinos Unidos club sponsored an annual Cinco de Mayo Celebration.

- Scholarship Convocation.

On the evening of Thursday, May 5, 2005, CSM's annual Scholarship Convocation took place. As part of this ceremony, scholarships sponsored by the ASCSM were awarded to local high school students that had shown exceptional leadership potential.

- An Evening of Dance.

On Friday, May 6, and Saturday, May 7, 2005, the CSM Dance Ensemble held "An Evening of Dance," the group's annual performance showcase.

- Spring Fling Week.

The week of May 9, 2005, was designated Spring Fling Week by the ASCSM. The week's activities included interactive games, pie-throwing contests, live performances, a car show and the annual Mr. and Ms. CSM Contest.

- Military Draft Forum.

On Monday, May 9, 2005, the ASCSM sponsored an open forum on the issues surrounding a possible military draft.

- ASCSM Elections.

Between Monday, May 9, and Thursday, May 12, 2005, the ASCSM held elections to fill spots in the 2005/2006 Student Senate. The winners of the elections were: President: Mario Medina; Vice President: Karina Orocio; Senators: Rocio Martinez, Amber-Jade Moeller, Dima Khudari, Michael Palza, Olga Mukha, Nan Lu, Sylvia Hie, Luis (Chino) Catane, Marcella Cabrera, Babak Etesami, Matthew Lee, Sandra Rivera, Marisol Patino-Orozco, Gabriel (Tony) Arteaga, Yasha Rezaeihaghighi, Darnell Ford, Payam Herischian, Alvaro Piri, Ayda (Julieth) Cifuentes, Hugo Mora, Bridget Tuisavalo, Deborshi Mondle, and Britian Hammond.

- ASCSM Appreciation Luncheon.

On Monday, May 17, 2005, the ASCSM held its annual appreciation luncheon as a way to say thank you to all the faculty, staff and administrators that had provided support and encouragement to the Student Senate and the many student clubs and organizations at the College. The luncheon also provided an opportunity to recognize and thank the contributions of the members of the Student Senate over the past year.

- UAB 18th Annual Basketball Tournament.

Between Friday, May 20, and Sunday, May 22, 2005, Unity Among Brothers (UAB) sponsored the 18th annual basketball tournament in support of the Twilight Youth Program. The UAB Tournament brings together players from all around the Bay Area for a weekend of friendly

competition in support of a program designed to provide alternatives to the at-risk youth of San Mateo.

- Commencement and Commencement Reception.

On Friday, May 27, 2005, the annual Commencement Ceremony was held, featuring commencement speaker Claire Mack, former Mayor of San Mateo and college employee at KCSM, who was selected by the Associated Students as the speaker this year. The Associated Students also honored the following students at the commencement ceremony with the Allan R. Brown Outstanding Service Award for outstanding volunteer service and leadership. The students so awarded were Chris Eden, William Kong, Lindsay Moore, Erin Parker-Fomby and Marisol Patino-Orozco.

June 2005

- Associated Students Leadership Training Conference.

Between Wednesday, June 8, and Friday, June 10, 2005, the incoming and outgoing members of the ASCSM Student Senate participated in the annual training and transition conference at Pajaro Dunes. The conference provided the newly elected members of the Student Senate with an intensive immersion in all aspects of student government, college governance and participatory decision making. It also provided an opportunity for members of the outgoing Senate to share their experiences and perspectives on the past year's events and activities.

We appreciate the opportunity to be able to share some of the highlights of the past quarter with you. The Associated Students continues to provide significant support for college programs and services that enhance campus life for all students, while also providing advocacy and support for the educational mission of the college.

Steve Robison
Coordinator of Student Activities and ASCSM Advisor
College of San Mateo

COLLEGE OF SAN MATEO ASSOCIATED STUDENTS

Balance Sheet

June 30, 2005

	<u>OPERATIONS</u>	<u>RESTRICTED</u>	<u>TOTALS</u>
ASSETS			
Cash			
Petty Cash	\$25	\$0	\$25
Bank Commercial	125,232	21,783	147,015
Bank Time Deposits	0	0	0
District Investment Pool		342,228	342,228
Total Cash	<u>\$125,257</u>	<u>\$364,011</u>	<u>\$489,268</u>
Receivables			
Miscellaneous Receivable	\$41,528	\$0	\$41,528
Loans Receivable	5,280	1,100	6,380
Total Receivables	<u>\$46,808</u>	<u>\$1,100</u>	<u>\$47,908</u>
Furniture, Fixtures & Equipment	\$114,185	\$32,443	\$146,628
Less Accumulated Depreciation	<u>(110,284)</u>	<u>(29,262)</u>	<u>(139,546)</u>
Total Furniture, Fixt., & Eqpt.	\$3,901	\$3,180	\$7,082
TOTAL ASSETS	<u><u>\$175,966</u></u>	<u><u>\$368,292</u></u>	<u><u>\$544,258</u></u>
LIABILITIES AND CAPITAL			
Liabilities			
Student Representation Fee	\$0	\$59,680	\$59,680
Accounts Payable	2,019	16,038	18,057
Club Funds	0	83,309	83,309
Trust Funds	0	215,933	215,933
Loan Funds	13,537	10,498	24,035
Total Liabilities	<u>\$15,556</u>	<u>\$385,458</u>	<u>\$401,013</u>
Capital			
Capital, July 1, 2004	\$115,447	(\$19,640)	\$95,807
Adjustment to Capital/Prior	44,963	995	45,958
Net Income (Loss)	0	0	0
Vending Capital		1,479	1,479
Capital, June 30, 2005	<u>\$160,410</u>	<u>(\$17,166)</u>	<u>\$143,244</u>
TOTAL LIABILITIES AND CAPITAL	<u><u>\$175,966</u></u>	<u><u>\$368,292</u></u>	<u><u>\$544,258</u></u>

COLLEGE OF SAN MATEO ASSOCIATED STUDENTS
Income Statement--Operations
For the Quarter Ending June 30, 2005

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
INCOME		
Activity Card Sales	\$30,159	\$170,662
ATM	1,528	3,889
Concessions	(0)	3,609
Interest	2,449	9,083
Program Income	0	0
Rec/Game Room	90	1,757
Miscellaneous Income	1,621	7,732
TOTAL INCOME	\$35,848	\$196,732
EXPENSES		
Awards and Scholarships	\$943	\$1,443
Activity Card Expense	0	656
Conference	0	0
Office Supplies	1,198	3,159
Operating Expense	1,173	1,639
Student Assistants	20,162	60,308
Equipment Repairs and Rental	893	1,358
Laundry Service	0	0
Concessions Expense	0	2,997
Programs	15,665	18,679
Other Expenditures	87,623	97,577
Unrealized Loss from Investments	2,058	2,058
TOTAL EXPENSES	\$129,717	\$189,876
NET INCOME SUBTOTAL	(\$93,869)	\$6,856
Less Depreciation Expense	(577)	(4,807)
Less Depreciation Expense - Café International	(501)	(2,049)
NET INCOME	(\$94,947)	(\$0)
<u>VENDING</u>		
Vending Income	12,362	\$35,690
Less Expense & Transfer	(12,362)	(35,690)
Net Vending Income	\$0	\$0
Vending Capital, July 1, 2004		\$1,479
Vending Capital, June 30, 2005		\$1,479

**Associated Students of Skyline College
Summary of Programs and Activities
4th Quarter Report, April – June 2005**

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

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

35th Anniversary Committee
Beautification Committee
Bond Oversight Committee
Bookstore Operations Committee
Calendar Committee
Campus Auxiliary Services Advisory Committee
College Council
College Planning and Budget Committee
Commencement Committee
Curriculum Committee
District Auxiliary Services Advisory Committee
District Associated Students Governing Board
District Planning and Budget Committee
Education Policy Committee
Health and Safety Committee
Honors Celebration Planning Committee
Inter-campus Planning Committee
President Hiring Committee
Student Union / Bookstore Committee
Vice President of Student Services Hiring Committee

Student Handbook and Academic Planners: The ASSC assists the Student Activities Office with the distribution of the Student Handbooks. Final edits have been made and the planners went to print July 1, 2005 and will be delivered to campus on August 1, 2005.

Recruitment of Students: The ASSC continues to encourage student participation in activities, events and student government. The ASSC is planning on conducting a survey to find out student's needs and interests in Fall 2005.

Student Identification Cards: The Associated Students continues to produce student body cards and is working with the Public Information Office and the President's Office to provide identification cards for faculty and staff.

Student Union: The ASSC members continue to work with Swinerton, the District Office and representatives from Skyline College to review the building processes for Building 6 and Building 7A.

Skyline Organization and Club Council (SOCC): SOCC is currently working on an information binder. The binder will list club/organization meeting times, upcoming events and contact information and will be located in the Student Activities Office.

Programs and Events:

National Conference on Student Leadership.

- March 31 – April 5, 2005: The ASSC attended the NCSL Conference to become more effective as student leaders and to achieve the common goal of enhancing campus student life. Keynote speakers, workshops and round-table exchange sessions were offered to the students. Two members of the ASSC participated in the Certified Student Leader Certification Program. Approximately six students and one advisor attended.

Filipino Cultural Night.

- Saturday, May 14, 2005: The Filipino Student Union captured the true meaning of bridging the gap between ages, races and the common stereotypical views of Filipinos and Filipino-Americans. Approximately 400 students, faculty, staff and community members attended the event.

Talisman Publication.

- The Talisman celebrated its 35th Edition, begun in May 1970. Poetry, short stories and original artwork by Skyline College Students was published. The ASSC donated \$2,600 towards the publication of the Talisman.

PTK Regional Conference.

- April 29 – May 1, 2005: Beta Theta Omicron hosted Phi Theta Kappa's Regional Conference at the Hotel Sofitel on San Francisco Bay. Members from the California/Nevada Region attended.

Skyline's Jump Start Program.

- The ASSC donated \$3,500 to the Jump Start Program. This is a summer program that provides assistance to local high school students who are at risk of failing or dropping to grade point averages below 2.0. Jump Start 2005 launched its new mentorship program which will help participants build better relationships with teachers and find greater success in college. Approximately 25 students participated.

Journalism Association of Community Colleges.

- April 7 – 10, 2005: The Journalism students of Skyline College attended this annual convention in Sacramento. Approximately fifteen students and one advisor attended, thanks to the sponsorship of the ASSC.

SOCC Student Appreciation (April 14 – May 12, 2005).

- April 14 – May 12, 2005: SOCC hosted a coffee and donuts give away for the evening students, Open Mic Night and a luncheon for students, staff, faculty and members of the community. They also gave away free gifts to those who attended.
- May 5, 2005: SOCC members gave out papusas in honor of Cinco de Mayo. Approximately 400 students attended.

- End of the Year Party for SOCC members.

4th Annual Week of the Young Child Festival.

- Saturday, April 16, 2005, 10:00 a.m.– 3:00 p.m.: Skyline College Childcare Center hosted a festival/fundraiser that highlighted the importance of family, early childhood professionals and communities working together to support children. Bay Area resource agencies, the ASSC, SOCC, Skyline Men's Basketball Team and Cheerleaders, Skyline Cosmetology Department, EOPS, and outside vendors participated. Jumpers, magicians/clowns, petting zoos, free hair cuts/styles, an ice cream eating contest and a food sale were available to the students and the community. Approximately 50 vendors and well over 500 people attended.

ASSC Elections/Events (April 21 – May 5).

- Thursday, April 21, 2005, 6:00 p.m. – 7:00 p.m.: Candidate Information Meeting. Approximately four students attended.
- Friday, April 22, 2005, 12:15 p.m. – 1:15 p.m.: Candidate Information Meeting. Approximately six students attended.
- Wednesday, April 27, 2005, 10:00 a.m. – Noon: Candidate Forum: A local San Bruno City Council Member spoke about student leadership and the importance of local government.
- May 3 – 4, 2005, 9:00 a.m. – 2:00 p.m.; Election Days.
- Thursday, May 5, 2005, 1:00 p.m. – 4:00 p.m.: Inauguration Day. Approximately 150 attended.

3rd Annual Malcolm X Consciousness Conference.

- April 29 – May 1, 2005: Laney College Club Knowledge hosted this conference to build a statewide coalition of Black College Student Unions and African Student Organizations. Approximately six students and one advisor attended.

Student Recognition and Awards Ceremony.

- Thursday, May 19, 2005, 2:00 p.m. – 6:00 p.m.: Scholarships, Division Scholarships/Awards, Academic Achievement Recognitions and the Phi Theta Kappa Special Award were presented to qualifying students.

2004 – 2005 Commencement Ceremony.

- Friday, May 27, 2005, 8:00 p.m.: Skyline College presented the Graduating Class of 2004 – 2005 with their Associate Degrees. The ASSC donated funds to help pay for the catering costs for the Commencement Reception.

Conferences co-sponsored by the ASSC:

- ***PTK Regional Conference.***
- ***Journalism Association of Community Colleges Conference.***
- ***The ASSC attended: NCSL and the 3rd Annual Malcolm X Consciousness Conference.***

If you have any questions regarding this report, please contact me.

Amory N. Cariadus
Coordinator of Student Activities
Skyline College

SKYLINE COLLEGE ASSOCIATED STUDENTS

Balance Sheet

June 30, 2005

	<u>OPERATIONS</u>	<u>RESTRICTED</u>	<u>TOTALS</u>
ASSETS			
Cash			
Petty Cash	\$25	\$0	\$25
Bank Commercial	64,407	314,053	378,460
District Investment Pool		111,994	111,994
Total Cash	<u>\$64,432</u>	<u>\$426,048</u>	<u>\$490,480</u>
Receivables			
Miscellaneous Receivable	\$124,421	\$136,936	\$261,357
Loans Receivable	4,186	0	4,186
Total Receivables	<u>\$128,607</u>	<u>\$136,936</u>	<u>\$265,543</u>
Furniture, Fixtures & Equipment	\$81,202	\$0	\$81,202
Less Accumulated Depreciation	(72,175)	0	(72,175)
Total Furniture, Fixt., & Eqpt.	<u>\$9,028</u>	<u>\$0</u>	<u>\$9,028</u>
TOTAL ASSETS	<u>\$202,067</u>	<u>\$562,984</u>	<u>\$765,051</u>
LIABILITIES AND CAPITAL			
Liabilities			
Student Representation Fee	\$0	\$41,672	\$41,672
Accounts Payable	0	0	0
Club Funds	21,913	104,739	126,652
Trust Funds	114,528	291,971	406,500
Loan Funds	3,183	0	3,183
Total Liabilities	<u>\$139,623</u>	<u>\$438,383</u>	<u>\$578,006</u>
Capital			
Capital, July 1, 2004	\$19,556	\$0	\$19,556
Adjustment to Capital	2,204	0	2,204
Net Income (Loss)	40,683	0	40,683
Vending Capital		124,601	124,601
Total Capital, June 30, 2005	<u>\$62,443</u>	<u>\$124,601</u>	<u>\$187,045</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$202,067</u>	<u>\$562,984</u>	<u>\$765,051</u>

SKYLINE COLLEGE ASSOCIATED STUDENTS
Income Statement--Operations
For the Quarter Ending June 30, 2005

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
INCOME		
Activity Card Sales	\$1,011	\$113,535
Interest	801	2,213
Controller of Activities	0	0
Game Room	0	0
Miscellaneous Income	10	40
TOTAL INCOME	\$1,822	\$115,788
EXPENSES		
Awards and Scholarships	\$5,500	\$7,599
Activity Card Expense	0	1,799
General Fund	0	39
Office Supplies	2,417	5,943
Publicity	0	0
Salaries and Benefits	3,390	7,297
Unrealized Loss on Investments	770	770
Other Expenditures	29,913	49,662
TOTAL EXPENSES	\$41,989	\$73,109
NET INCOME FROM ASB GOVERNMENT	(\$40,167)	\$42,679
Less Depreciation Expense	(594)	(1,996)
NET INCOME (LOSS)	(\$40,761)	\$40,683
<u>VENDING</u>		
Vending Income (Loss)	(\$8,612)	\$2,118
Less Expense and Transfer	0	0
Net Vending Income (Loss)	(\$8,612)	\$2,118
Vending Capital, July 1, 2004		\$122,483
Vending Capital, June 30, 2005		\$124,601

**San Mateo County Community College District
LONG TERM DEBT
AS OF 06/30/05**

	<u>GO BONDS</u>	<u>GO BONDS</u>	<u>2004 C.O.P.</u>
	<u>SERIES A</u>	<u>SERIES B</u>	
Balance 06/30/03	\$ 96,875,613		
Principal	-		
Interest	-		
Balance 06/30/04	96,875,613		
Principal	2,335,000		
Interest	4,310,013		
Balance 06/30/05	94,540,613	\$ 69,995,132	\$ 30,885,000
Principal	3,455,000	-	-
Interest	3,521,628	1,061,410	515,790
Balance 06/30/06	91,085,613	69,995,132	30,885,000
Principal	3,905,000	1,040,000	-
Interest	3,417,978	2,032,488	1,497,456
Balance 06/30/07	87,180,613	68,955,132	30,885,000
Principal	1,395,000	440,000	385,000
Interest	3,300,828	2,001,288	1,497,456
Balance 06/30/08	85,785,613	68,515,132	30,500,000
Principal	1,560,000	800,000	465,000
Interest	3,258,978	1,988,088	1,485,906
Balance 06/30/09	84,225,613	67,715,132	30,035,000
Principal	1,855,000	980,000	525,000
Interest	3,212,178	1,964,088	1,471,956
Balance 06/30/10	82,370,613	66,735,132	29,510,000
Principal	2,175,000	1,155,000	610,000
Interest	3,150,963	1,934,688	1,456,206
Balance 06/30/11	80,195,613	65,580,132	28,900,000
Principal	2,525,000	1,340,000	240,000
Interest	3,072,119	1,900,038	1,431,806
Balance 06/30/12	77,670,613	64,240,132	28,660,000
Principal	2,935,000	1,535,000	295,000
Interest	2,945,869	1,859,838	1,423,406
Balance 06/30/13	74,735,613	62,705,132	28,365,000
Principal	3,355,000	1,750,000	360,000
Interest	2,828,469	1,813,788	1,411,606
Balance 06/30/14	71,380,613	60,955,132	28,005,000
Principal	3,805,000	1,995,000	425,000
Interest	2,694,269	1,743,788	1,397,206
Balance 06/30/15	67,575,613	58,960,132	27,580,000
Principal	4,285,000	2,260,000	500,000
Interest	2,542,069	1,663,988	1,379,675
Balance 06/30/16	63,290,613	56,700,132	27,080,000
Principal	4,845,000	2,560,000	570,000
Interest	2,327,819	1,550,988	1,359,050
Balance 06/30/17	58,445,613	54,140,132	26,510,000
Principal	3,736,040	2,890,000	650,000
Interest	3,801,360	1,422,988	1,334,825
Balance 06/30/18	54,709,573	51,250,132	25,860,000
Principal	3,962,600	3,245,000	765,000
Interest	3,960,850	1,278,488	1,306,388
Balance 06/30/19	50,746,973	48,005,132	25,095,000
Principal	4,196,431	3,630,000	850,000
Interest	4,127,857	1,116,238	1,271,963
Balance 06/30/20	46,550,542	44,375,132	24,245,000
Principal	4,440,547	4,045,000	955,000
Interest	4,303,559	934,738	1,227,338
Balance 06/30/21	42,109,995	40,330,132	23,290,000
Principal	4,687,950	2,127,124	1,065,000
Interest	4,499,150	732,488	1,177,200
Balance 06/30/22	37,422,045	38,203,009	22,225,000
Principal	4,960,547	2,126,338	1,175,000
Interest	4,692,454	732,488	1,121,288
Balance 06/30/23	32,461,498	36,076,671	21,050,000

**San Mateo County Community College District
LONG TERM DEBT
AS OF 06/30/05**

	<u>GO BONDS</u>	<u>GO BONDS</u>	<u>2004 C.O.P.</u>
	<u>SERIES A</u>	<u>SERIES B</u>	
Principal	5,236,959	2,123,259	1,300,000
Interest	4,905,542	732,488	1,062,538
Balance 06/30/24	27,224,539	33,953,412	19,750,000
Principal	6,184,173	2,117,544	1,425,000
Interest	4,470,077	732,488	997,538
Balance 06/30/25	21,040,366	31,835,868	18,325,000
Principal	6,582,960	2,107,112	1,600,000
Interest	4,612,040	732,488	926,288
Balance 06/30/26	14,457,406	29,728,756	16,725,000
Principal	7,006,327	2,099,943	1,745,000
Interest	4,755,672	732,488	946,288
Balance 06/30/27	7,451,079	27,628,813	14,980,000
Principal	7,451,079	5,220,190	1,895,000
Interest	4,902,920	732,488	759,038
Balance 06/30/28		22,408,623	13,085,000
Principal		5,173,623	2,105,000
Interest		732,488	664,288
Balance 06/30/29		17,235,000	10,980,000
Principal		17,235,000	2,280,000
Interest		732,488	559,038
Balance 06/30/30			8,700,000
Principal			670,000
Interest			445,038
Balance 06/30/31			8,030,000
Principal			730,000
Interest			411,538
Balance 06/30/32			7,300,000
Principal			785,000
Interest			374,125
Balance 06/30/33			6,515,000
Principal			845,000
Interest			333,894
Balance 06/30/34			5,670,000
Principal			910,000
Interest			290,588
Balance 06/30/35			4,760,000
Principal			675,000
Interest			243,950
Balance 06/30/36			4,085,000
Principal			735,000
Interest			209,356
Balance 06/30/37			3,350,000
Principal			790,000
Interest			171,688
Balance 06/30/38			2,560,000
Principal			855,000
Interest			131,200
Balance 06/30/39			1,705,000
Principal			1,705,000
Interest			87,381
Balance 06/30/40			
Principal			
Interest			

Fiscal Year 2004-2005
District:(370)SAN MATEO Quarter Ended: (Q4) June 30, 2005
Certified Date:24-Aug-05 04:04 PM

I. Historical and Current Perspectives of General Fund (Unrestricted and Restricted):

<u>Annual</u>	As of June 30 for fiscal year (FY) specified.			
	FY01-02	FY02-03	FY03-04	FY04-05
General Fund Revenues (Objects 8100, 8600, and 8800)	106,863,685	108,330,923	105,492,515	110,138,051
Other Financing Sources (Objects 8900)	684,017	401,770	2,373,354	1,491,517
General Fund Expenditures (Objects 1000-6000)	99,605,383	104,427,235	100,410,558	107,851,778
Other Outgo (Objects 7100, 7300, 7400, 7500, and 7600)	5,860,275	4,162,196	7,299,540	4,429,954
Reserve for contingency Unrestricted	0	3,767,728	4,105,320	3,621,524
Reserve for contingency Total	0	3,767,728	4,105,320	3,621,524
General Fund Ending Balance Unrestricted	9,926,897	5,864,741	5,842,371	6,305,861
General Fund Ending Balance Total	10,248,124	6,623,658	6,441,837	6,273,469
Prior-Year Adjustments	0	0	0	0
Attendance FTES	16,784	20,417	19,872	20,287
<u>Quarter</u>	For the same quarter to each fiscal year (FY) specified			
	FY01-02	FY02-03	FY03-04	FY04-05
General Fund Cash Balance (Excluding investments)	15,611,757	22,972,375	27,989,734	17,273,387

II. General Fund (Unrestricted and Restricted) Year-To-Date Revenues and Expenditures:

	Total Budget (Annual)	Actual (Year-to-Date)	Percentage %
General Fund Revenues (Objects 8100, 8600, and 8000)	117,616,189	110,138,051	93.64
Other Financing Source (Objects 8900)	1,340,111	1,491,517	111.30
General Fund Expenditures (Objects 1000-6000)	121,382,484	107,851,778	88.85
Other Outgo (Objects 7100, 7300, 7400, 7500, and 7600)	4,499,448	4,429,954	98.46

III. Has the district settled any employee contracts during this quarter? Yes No **If yes, complete the following:** (If multi-year settlement, provide information for all years covered)

Salaries

Contract Period Settled (Specify)	Management		Academic(Certificated)		Classified	
	Total Salary	Cost-Increase %*	Total Salary	Cost-Increase %*	Total Salary	Cost-Increase %*
Year 1	0		0		0	
Year 2	0		0		0	
Year 3	0		0		0	

* As specified in collective bargaining agreement.

Benefits

Contract Period Settled	Management Total	Academic Total	Classified Total
Year 1	0	0	0
Year 2	0	0	0

Year 3

0

0

0

Include a statement regarding the source of revenues to pay salary and benefit increases, e.g., from the district's reserves, from cost-of-living, etc.

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

If yes, list events and their financial ramifications.(Include additional pages of explanation if needed.)

V. Does the district have significant fiscal problems that must be addressed this year? Yes No

Next year? Yes No If yes, what are the problems and what actions will be taken?

(Include additional pages of explanation if needed.)

CERTIFICATION

To the best of my knowledge, the data contained in this report are correct.

To the best of my knowledge, the data contained in this report are correct. I further certify that this report be presented at the governing board meeting below, afforded the opportunity to be discussed entered into the minutes of meeting.

District Chief Business Officer Date

District Superintendent Date

Quarter Ended: (Q4) June 30, 2005

Governing Board Meeting Date ____/____/____



**San Mateo County Community College District
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING JUNE 30, 2005**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE & Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
Beg. Cash Balance in County Treasury	40,383,712.49	7,906,021.08	6,277,732.61	108,590,874.05	85,176.74	133,289.92	-
Cash inflow from operations:							
Year-to-date Income	90,776,599.30	20,852,969.21	10,171,317.99	141,206,445.28	1,060,920.26	6,349,182.88	1,961,185.32
Accounts Receivable	4,054,597.55	(338,186.60)	(470,334.92)	5,735,211.36	24,715.24	(19,530.20)	(98,541.04)
Deferred Income	586,924.59	42,029.98		584,410.08	(5,430.15)	69,117.00	
Cash awaiting for deposit	265,242.83	(62,836.64)		(12,582.62)	6,976.85	703.91	
Total Income	136,067,076.76	28,399,997.03	15,978,715.68	256,104,358.15	1,172,358.94	6,532,763.51	1,862,644.28
Cash outflow for operations:							
Year to date expenditure	90,796,904.62	21,484,827.08	9,005,787.07	115,605,901.57	904,650.27	6,348,606.95	-
Advances / Prepaid	(328,042.49)	5,038.14		16,755.84	-		
Account Payable	11,037,303.44	4,026,148.30	(485,837.51)	2,480,605.98	29,467.40	59,122.65	(7,141,537.59)
Cash Balance From Operations	34,560,911.19	2,883,983.51	7,458,766.12	138,001,094.76	238,241.27	125,033.91	9,004,181.87
Other Cash inflow							
TRANS	12,000,000.00						
TRANS (Taxable)	(20,300,000.00)						
Trusts (JPA & 3CBG)							
Beg. Investment Balance							
LAIF Balance	90,151.07						192,441.05
County Pool Balance	1,232,375.85						19,351,698.58
Special Bond				5,000.00			
C.O.P.- Debt Reserve & Capitalized Int.			3,086,933.82				
Total Beg. Balance	1,322,526.92		3,086,933.82	5,000.00			19,544,139.63
Y.T.D. Investment Balance							
LAIF Balance	92,498.73						197,452.45
County Pool Balance	1,276,325.32						28,538,790.89
Special Bond				5,000.00			
C.O.P.- Debt Reserve & Capitalized Int.	-		2,775,971.84	-			
Y.T.D. Balance	1,368,824.05		2,775,971.84	5,000.00			28,736,243.34
Net Cash changes from Investment	(46,297.13)		310,961.98	-			(9,192,103.71)
Net changes from unrealized gain / (loss)	161,145.45	13,643.68	152,173.50	799,235.54	1,649.22	784.10	187,921.84
Cash Balance in County Treasury	26,375,759.51	2,897,627.19	7,921,901.60	138,800,330.30	239,890.49	125,818.01	(0.00)
Net Cash (Excluding TRANS & Trusts)	14,375,759.51	2,897,627.19	7,921,901.60	138,800,330.30	239,890.49	125,818.01	(0.00)

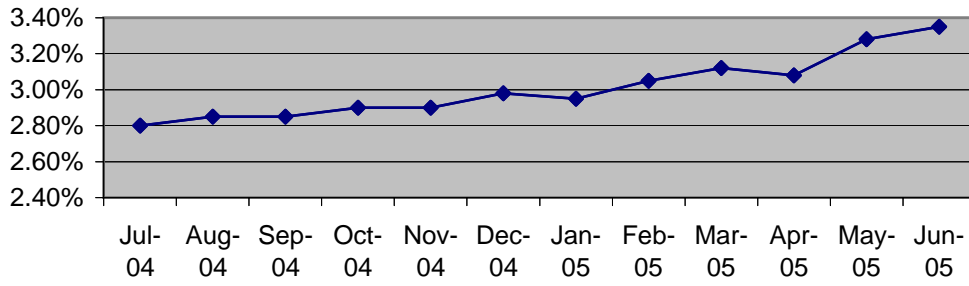
Weekly Lottery Sales

2004-05 Resident FTES=	20,287	Lottery Revenue Per FTES	
2004-05 Non-resident FTES=	439	Recommended by State in Septeml	\$124.00
Total 04-05 FTES=	20,726	Budgeted by District in September	\$127.86
ed on Proj. Sales - Est Rev/FTES=	\$134.46	Current Estimate	\$134.46
imated Total Revenues for District=	\$2,786,818	Estimated Difference per FTES	\$6.60
Budgeted Revenues for District=	\$2,650,000	Estimated Impact on District Reven	\$136,792
Estimated Difference=	\$136,818		

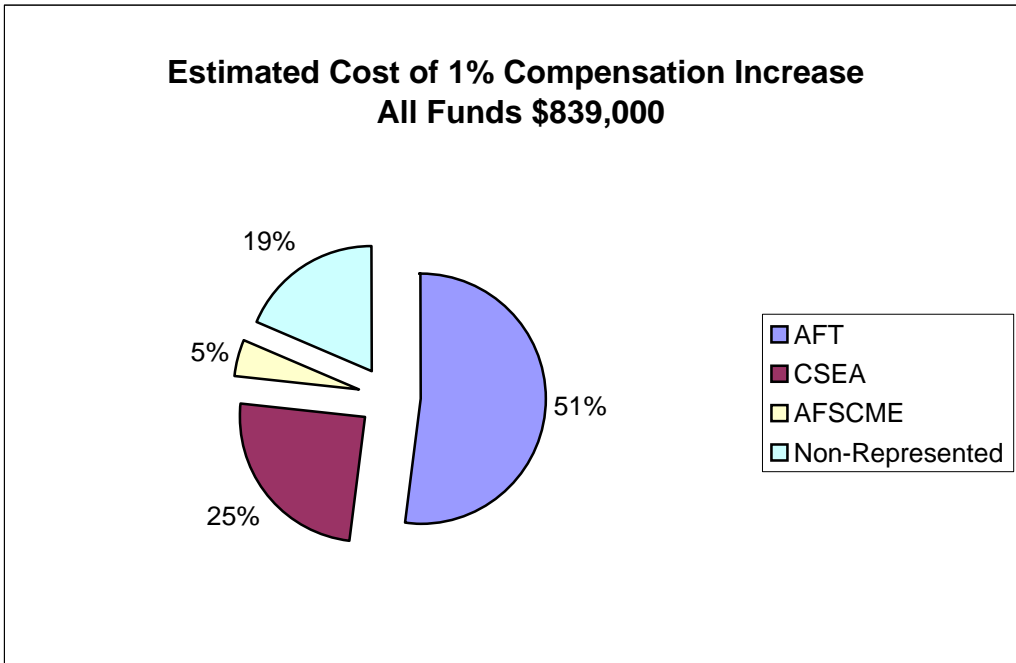
< ----- (in millions) ----- >

Week of:	Scratch	Lotto	Daily 3	Fant. V	Hot Spot	Daily Derby		Total	Cum. Total	Avg/Week	Actual or Projected Avg/Week	Projected Cum Total
Jul-03-04	14.0	9.35	1.15	1.69	1.56	0.10		27.85	27.85	27.85	27.85	27.85
Jul-10-04	31.4	20.04	2.45	3.00	3.17	0.22		60.28	88.13	44.07	44.07	88.13
Jul-17-04	29.4	25.90	2.46	3.09	3.16	0.24		64.25	152.38	50.79	50.79	152.38
Jul-24-04	26.4	14.47	2.43	2.76	3.12	0.25		49.43	201.81	50.45	50.45	201.81
Jul-31-04	26.7	16.88	2.45	2.71	3.13	0.28		52.15	253.96	50.79	50.79	253.96
Aug-07-04	31.5	20.20	2.53	3.27	3.14	0.30		60.94	314.90	52.48	52.48	314.90
Aug-14-04	30.2	24.90	2.46	3.21	3.06	0.31		64.14	379.04	54.15	54.15	379.04
Aug-21-04	28.7	35.01	2.41	3.55	3.01	0.32		73.00	452.04	56.51	56.51	452.04
Aug-28-04	28.1	71.92	2.40	2.91	3.00	0.35		108.68	560.72	62.30	62.30	560.72
Sep-04-04	29.0	14.93	2.47	2.76	3.15	0.37		52.68	613.40	61.34	61.34	613.40
Sep-11-04	29.2	16.39	2.46	2.72	3.07	0.40		54.24	667.64	60.69	60.69	667.64
Sep-18-04	29.0	19.46	2.44	2.88	3.05	0.47		57.30	724.94	60.41	60.41	724.94
Sep-25-04	28.1	23.58	2.42	2.86	3.02	0.49		60.47	785.41	60.42	60.42	785.41
Oct-02-04	32.3	14.46	2.48	3.06	3.04	0.52		55.86	841.27	60.09	60.09	841.27
Oct-09-04	36.3	14.93	2.53	3.07	3.05	0.57		60.45	901.72	60.11	60.11	901.72
Oct-16-04	33.8	14.49	2.46	2.76	3.00	0.61		57.12	958.84	59.93	59.93	958.84
Oct-23-04	32.1	14.98	2.40	3.06	3.02	0.67		56.23	1,015.07	59.71	59.71	1,015.07
Oct-30-04	31.4	17.42	2.41	3.15	3.46	0.73		58.57	1,073.64	59.65	59.65	1,073.64
Nov-06-04	32.8	20.85	2.62	3.03	3.71	0.24		63.25	1,136.89	59.84	59.84	1,136.89
Nov-13-04	33.1	19.12	2.52	3.12	3.74	0.21		61.81	1,198.70	59.94	59.94	1,198.70
Nov-20-04	32.5	15.47	2.50	2.95	3.88	0.22		57.52	1,256.22	59.82	59.82	1,256.22
Nov-27-04	30.4	17.27	2.43	2.83	3.40	0.23		56.56	1,312.78	59.67	59.67	1,312.78
Dec-04-04	32.4	17.11	2.60	2.86	3.39	0.24		58.60	1,371.38	59.63	59.63	1,371.38
Dec-11-04	33.2	15.29	2.65	3.28	3.42	0.25		58.09	1,429.47	59.56	59.56	1,429.47
Dec-18-04	31.5	17.63	2.65	2.86	3.35	0.26		58.25	1,487.72	59.51	59.51	1,487.72
Dec-25-04	30.1	21.35	2.62	9.09	3.33	0.26		66.75	1,554.47	59.79	59.79	1,554.47
Jan-01-05	32.7	25.2	2.54	2.95	3.40	0.27		67.06	1,621.53	60.06	60.06	1,621.53
Jan-08-05	34.5	37.11	2.64	5.03	3.42	0.29		82.99	1,704.52	60.88	60.88	1,704.52
Jan-15-05	32.0	34.62	2.55	3.73	3.34	0.25		76.49	1,781.01	61.41	61.41	1,781.01
Jan-22-05	31.4	15.09	2.55	3.87	3.30	0.19		56.40	1,837.41	61.25	61.25	1,837.41
Jan-29-05	35.3	16.03	2.57	3.07	3.31	0.19		60.47	1,897.88	61.22	61.22	1,897.88
Feb-05-05	41.0	16.36	2.76	3.15	3.45	0.21		66.93	1,964.81	61.40	61.40	1,964.81
Feb-12-05	41.1	17.31	2.75	3.29	3.49	0.22		68.16	2,032.97	61.61	61.61	2,032.97
Feb-19-05	37.4	18.85	2.72	2.85	3.51	0.22		65.55	2,098.52	61.72	61.72	2,098.52
Feb-26-05	35.9	17.80	2.68	3.21	3.40	0.22		63.21	2,161.73	61.76	61.76	2,161.73
Mar-05-05	39.2	16.37	2.87	3.24	3.45	0.24		65.37	2,227.10	61.86	61.86	2,227.10
Mar-12-05	38.3	18.59	2.80	2.94	3.42	0.25		66.30	2,293.40	61.98	61.98	2,293.40
Mar-19-05	37.3	22.10	2.76	3.25	3.40	0.26		69.07	2,362.47	62.17	62.17	2,362.47
Mar-26-05	35.9	29.52	2.70	3.04	3.45	0.27		74.88	2,437.35	62.50	62.50	2,437.35
Apr-02-05	35.34	41.24	2.74	2.95	3.41	0.28		85.96	2,523.31	63.08	63.08	2,523.31
Apr-09-05	37.0	14.77	2.79	3.13	3.48	0.30		61.47	2,584.78	63.04	63.04	2,584.78
Apr-16-05	34.5	17.05	2.76	2.86	3.37	0.32		60.86	2,645.64	62.99	62.99	2,645.64
Apr-23-05	34.3	20.49	2.75	3.74	3.39	0.18		64.85	2,710.49	63.03	63.03	2,710.49
Apr-30-05	34.1	24.73	2.81	3.31	3.38	0.18		68.51	2,779.00	63.16	63.16	2,779.00
May-07-05	36.6	30.56	2.92	2.83	3.45	0.19		76.55	2,855.55	63.46	63.46	2,855.55
May-14-05	34.5	14.72	2.81	3.25	3.37	0.21		58.86	2,914.41	63.36	63.36	2,914.41
May-21-05	33.7	16.65	2.74	3.17	3.33	0.32		59.91	2,974.32	63.28	63.28	2,974.32
May-28-05	31.6	19.50	2.69	2.86	3.28	0.40		60.33	3,034.65	63.22	63.22	3,034.65
Jun-04-05	33.3	33.69	2.78	2.89	3.55	0.38		76.59	3,111.24	63.49	63.49	3,111.24
Jun-11-05	34.3	20.48	2.84	3.30	3.92	0.20		65.04	3,176.28	63.53	63.53	3,176.28
Jun-18-05	32.6	16.68	2.77	3.11	3.86	0.20		59.22	3,235.50	63.44	63.44	3,235.50
Jun-25-05										63.38	63.38	3,239.66
										63.42	63.42	3,298.92

County Investment Pool Average Rate



Estimated Cost of 1% Compensation Increase for 05-06				
As of 7-7-05				
	05-06 Salary	Benefits	Total	Cost of 1%
AFT-Reg	25,434,750	6,362,655	31,797,405	317,974
AFT-Hourly	10,633,134	1,156,314	11,789,448	117,894
				435,869
CSEA	14,842,711	5,987,900	20,830,612	208,306
AFSCME	2,789,807	1,127,655	3,917,462	39,175
Non-Represented				
Executives	645,973	130,888	776,861	7,769
Managers	4,841,774	1,099,902	5,941,676	59,417
Supervisors	6,454,573	2,016,880	8,471,453	84,715
Confidentials	273,969	102,255	376,224	3,762
	12,216,289	3,349,924	15,566,214	155,662
Total			83,901,141	839,011



BUDGET GLOSSARY

(Updated 8/04)

Abatement - The return of part or all of an item of income or expenditure to its source.

Academic employee - A district employee who is required to meet minimum academic standards as a condition of employment.

Account code - A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

Accounting - (a) The special field concerned with the design and implementation of procedures for the accumulation and reporting of financial data. (b) The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users of the information.

Accounting period - Any period of time at the end of which a district determines its financial position and results of operations.

Accounting procedures - All processes that identify, record, classify, and summarize financial information to produce reports and to provide internal control.

Accounting system - The total structure of records and procedures which identify, record, classify, and report information on the financial operations of an agency through its funds, balanced account groups, and organizational components.

Accounts payable - A short-term liability account reflecting amounts due to others for good and services received prior to the end of an accounting period (includes amounts billed but not paid).

Accounts receivable - An asset account reflecting amounts due from others for goods and services provided prior to the end of an accounting period (includes amounts advanced but not repaid).

Accrual basis - The method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flow. Contrast with Cash Basis.

Activity - A set of institutional functions or operations related to an academic discipline or a grouping of services.

Actuarial basis - A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life.

Agency Fund - A fund used to account for assets held by a governmental unit as agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by the county for a college district.

Allocation - Division or distribution of resources according to a predetermined plan.

Amortization - (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Annual Appropriation Limit - (Gann Limit) In California all governmental jurisdictions, including community college districts, must compute an annual appropriation limit based on the amount in prior years adjusted for changes in population, cost-of-living, and other factors, if applicable (Article XIII-B of the State Constitution).

Apportionment - Allocation of State or Federal aid, district taxes, or other moneys to community college districts or other governmental units.

Appropriation - A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

Appropriation for contingencies (formerly termed Undistributed Reserve) - That portion of the current fiscal year's budget not appropriated for any specific purpose and held subject to intrabudget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year. In 1988, the District established guidelines for the maintenance of this account: between 3.5% and 5% but not less than \$1,500,000. For the past several years, the District's appropriation for contingency has been set at 4% of estimated annual income.

Appropriation ledger - A set of accounts for amounts allocated or budgeted. Such accounts usually show the amount originally appropriated, transfers to or from other accounts, amounts charged against the appropriation, the encumbrances, the unencumbered balance, and other related information.

Arbitrage – Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

Assessed valuation - Value placed upon personal and real property by a governmental unit as a basis for levying taxes.

Assessment - (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assessment roll - In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

Assets - A probable future economic benefit

obtained or controlled by an entity as a result of past transactions or events.

Associated Students Fund - The fund designated to account for moneys held in trust by the district for student body associations. The governing board must provide for the supervision of all moneys raised by any student body or student organization using the name of the college (ECS 76065).

Audit - An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the District is usually a financial statement examination and compliance review.

Average Daily Attendance (ADA) - The student workload unit formerly used as the basis for computation of State support for California community colleges. One ADA represents 525 class (contact) hours of student instruction/activity. The term ADA has been replaced by Full-time Equivalent Students (FTES).

Balance sheet - A basic financial statement that shows assets, liabilities, and fund balance by fund of an entity as of a specific date.

Banner - The name of educational software licensed through Sungard SCT Corporation. The District's administrative software which maintains financial, student, personnel, financial aid, human resources and purchasing records.

Basic Skills – This program provides funding for pre-collegiate courses to correct skills deficiency. Districts can get additional funding for Basic Skills enrollment only when the total District enrollment exceeds their regular funded enrollment “cap.”

Board Financial Assistance Program – BFAP –

The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay.

Bond - Most often, a written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bookstore Fund - The fund designated to account for operation of the college store.

Budget - A plan of financial operation for a given period or specified purposes consisting of an estimate of expenditures and the proposed means of financing them.

Budget and Accounting Manual (BAM) - A document produced by the California Community Colleges Chancellor's Office that defines, establishes, and maintains the budgeting and accounting structure and procedures for the California Community Colleges. Periodically revised, the most current edition is effective July 1, 2000.

Budget document - The instrument used by the budget-making authority to present a comprehensive financial program (for California Community Colleges, this is Form CCFS-311). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

Budgetary control - The management of business affairs in accordance with an approved plan of estimated income and expenditures.

Budgeting - The process of allocating available resources among potential activities to achieve the objectives of an organization.

Cafeteria Fund - The fund designated to account for food services.

Capital outlay - The acquisition of fixed assets or additions to fixed assets, including land or existing buildings, improvements of grounds, construction

of buildings, additions to buildings, remodeling of buildings, or equipment.

Capital Outlay Projects Fund - The fund designated to account for the accumulation of receipts and disbursements for the acquisition or construction of capital outlay items. A fund established under Capital Projects Funds as authorized under Education code 85441.

Capital Projects Funds - Category of funds in the Governmental Funds Group used to account for the acquisition or construction of capital outlay items.

CARE - Cooperative Agencies Resources for Education, established in 1982 to provide education support services to Extended Opportunity Programs and Services (EOPS) students who are welfare-dependent single parents with preschool-aged children. CARE provides academically high-risk students with educational support services, including supplemental counseling and advisement, peer support and networking with other single parents, and special classes and activities designed to enhance their personal development, self-esteem, parenting skills and employability.

Cash - An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designated as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.

Cash basis - Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed (contrast with accrual basis).

Certificates of Participation (COP) - Certificates of Participation are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

Chart of Accounts - A systematic list of accounts applicable to a specific entity.

Child Development Fund - The fund designated to account for child development services.

Classification - Assignment of things into a system of categories.

Classification by activity - Categorization of district activities according to the unique function or purpose served.

Clearing accounts - Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account (see also revolving cash account, prepaid expenses, and petty cash).

Code - (1) A distinguishing reference number or symbol. (2) A statement of the laws of a specific field; e.g., Educational Code (EC), Penal Code (PC), Civil Code (CC), Labor Code (LC), etc.

Coding - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. An example is the numbering of monthly recurring journal entries to indicate the month and the nature of the entry and the numbering of invoices or vouchers so that the number reveals the date of entry.

Community services - Educational, cultural, and recreational services which an educational institution may provide for its community in addition to regularly scheduled classes. Community college districts receive no direct State apportionment for community services.

Compensated absences - Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, post-retirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

Contingent liabilities - Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending law suits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted

contracts. All contingent liabilities should be disclosed within the basic financial statements, including the notes thereto, when there is a reasonable possibility a loss may occur.

Contracted services - Services rendered by personnel who are not on the payroll of the college district, including all related expenses covered by the contract.

Controlling account - A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the subsidiary accounts.

Cost - The amount of money or other consideration exchanged for property or services. Cost may be incurred even before money is paid; that is, as soon as liability is incurred.

Cost accounting - That method of accounting which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Cost of Goods Sold - The dollar amount incurred for materials, labor, etc., used in producing a good sold during the period. For example, amount paid for lumber, labor, or utilities used to manufacture a chair would be the cost of that item.

Cost of living adjustment (COLA) - A reflection of the percentage change of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce, from the fourth calendar quarter of the prior year to the fourth calendar quarter of the latest available year rounded up to the next hundredth. Depending upon State funds, this index is used to compute a cost of living adjustment augmentation to community college districts. Most commonly used to refer to percentage adjustments on salary schedules, i.e., a 2.41% COLA.

Current assets - Assets that are available or can be

made readily available to pay for the cost of operations or to pay current liabilities.

Current Expense of Education (CEE) - EC §84362, CCR §59200 et seq. The Unrestricted General Fund expenditures of a community college district in objects of expenditure 1000 through 5000 and 6480 (equipment replacement sub object) for activity codes 0100 through 6700. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded. (See 50 Percent Law.)

Current liabilities - Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

Debt limit - The maximum amount of bonded debt for which an entity may legally obligate itself.

Debt service - Expenditures for the retirement of principal and interest on long-term debt.

Deferred charges - Expenditures which are paid for prior to their occurrence. Examples include discounted bonds sold and prepaid expenses, such as insurance.

Deferred income - Revenue received prior to being earned such as bonds sold at a premium, advances received on Federal or State program grants, or registration fees received for a term in a subsequent fiscal year.

Deficit - (1) Excess of liabilities over assets. (2) The excess of expenditures or expenses over revenues during an accounting period.

Depreciation - Expiration of the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated life of such an asset, and each period is

charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Designated income - Income received for a specific purpose.

Direct activity charges - Charges for goods or services that exclusively benefit the activity.

Direct expenses or costs - Expenses specifically traceable to specific goods, services, activities, programs, functions, units, or departments. Direct expenses or costs differ from indirect expenses or costs in that the latter cannot be specifically traced and so must be allocated on some systematic and rational basis.

Disabled Student Programs and Services (DSPS) – The purpose of these special programs and services is to integrate the disabled student into the general college program; to provide educational intervention leading to vocational preparation, transfer or general education; and to increase independence or to refer student to the community resources most appropriate to their needs.

Drug-free Workplace – All institutions receiving grants from any federal agency must certify that they will provide a drug-free workplace.

Employee benefits - Amounts paid by an employer on behalf of employees. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement plans; (3) district share of O.A.S.D.I. (Social Security) taxes; (4) worker's compensation payments.

Encumbrances - Commitments related to unperformed (executory) contracts for goods and services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enrollment fees - Imposed for the first time in 1984, a per-credit unit fee assessed all students enrolled in community colleges classes. Originally established at \$50 per semester for 6 or more credit units and \$5 per unit for less than 6 credit units, this required student fee is set by the State. The rate of \$18 per semester credit was increased to \$26 effective Fall, 2004.

Enterprise Funds - A subgroup of the Proprietary Funds Group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges; or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Entitlement - An amount of money to which an entity has a right as determined by the granting or awarding party.

Entry - (1) The record of a financial transaction in its appropriate book of account. (2) The act of recording a transaction in the financial books.

Extended Opportunity Programs and Services (EOPS) - Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social and/or economic disadvantages.

Equalization - State funding effort to provide funds to districts in an effort to minimize the revenue per FTES differences between districts based upon funds available for this purpose.

ERAF (Educational Revenue Augmentation Fund) - Implemented in 1992-93, ERAF legislation allows a portion of local property tax going to counties, cities and other local agencies to be redirected to educational agencies within that county.

Estimated income - Expected receipt or accruals of moneys from revenue or nonrevenue sources

during a given period.

Expenditures - Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether or not cash has been paid out. Accounts kept on a cash basis include only actual cash disbursements.

Expendable Trust Fund - A Trust Fund whose resources, including both principal and earnings, may be expended. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

Expense of Education - See Current Expense of Education.

Expenses - Outflow or other use of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operation.

Fees - Amounts collected from or paid to individuals or groups for services or for use of facilities.

Fiduciary Funds Group - A group of funds used to account for assets held by the district in a trustee or agent capacity on behalf of individuals, private organizations, student organizations, other governmental units, and/or other funds.

Fifty (50) percent law - A law (Education Code 84362) requiring districts to spend at least 50% of its current expense of education on the salaries and benefits of classroom instructors and instructional aides.

Fiscal year - For governmental entities in the State of California, the period beginning July 1 and ending June 30. Otherwise, it is usually a period of one year, which can by agreement begin at any time and end one year later.

Fiscally Independent/Fiscally Dependent - A government agency is fiscally independent if it can (1) determine its budget without another

government having the substantial authority to approve and modify that budget, (2) levy taxes or set rates or charges without substantive approval by another agency and (3) issue bonded debt without substantive approval by another agency. A government agency is fiscally dependent if it is unable to complete one or more of these procedures without the substantive approval of another government agency.

Fixed assets - Assets of a permanent character which have continuing value such as land, buildings, machinery, furniture, and equipment.

Fixed costs - Those costs that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

Full-time Equivalent (FTE) Employees - Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 37.5 hours per week; if several classified employees worked 450 hours in one week, the FTE conversion would be 450/37.5 or 12 FTE.

Full-time Equivalent Students (FTES) - One FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of State support for California community colleges. Replaces ADA. (See form CCFS-320, "Apportionment Attendance Report.")

Functional accounting - A system of accounting in which records are maintained to accumulate income and expenditure data by purpose and usually are further classified within generalized functional areas such as instruction, administration, or operations.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund balance - (1) The fund equity of Governmental Funds and Trust Funds; (2) the

difference between assets and liabilities within a fund.

Fund group - Compilation of two or more individual funds used to report sources and uses of resources in providing some major service or group of services.

Gann Limit - See Annual Appropriation Limit.

General Fixed Asset Accounting Group (GFAAG) - A self-balancing group of accounts set up to account for fixed assets used in operations accounted for in governmental funds. General fixed assets include all fixed assets not accounted for in Proprietary Funds or in Trust and Agency Funds.

General Fund - The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

General ledger - A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the community college system. General ledger accounts may be kept for any group of items of receipts or expenditures.

General Long-Term Debt Account Group (GLTDAG) - A self-balancing group of accounts set up to account for the unmatured general long-term debt of a community college district that is expected to be repaid from governmental funds.

General Obligation Bond - A governmental debt instrument voted in by a minimum 2/3 vote (or 55% for a Prop 39 bond) and paid through an increase in property taxes.

General Reserve - An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and State funds become available.

General Revenue - An amount determined by the statewide allocation formula for each community college district to be its base revenue, the major source of revenue for general unrestricted purposes.

Components consist of property taxes, ERAF, 98% of enrollment fees, and State apportionment.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting.

Gift - Anything of value received from any source for which no repayment or service to the contributor is expected.

Governmental accounting - The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of a governmental entity.

Governmental Accounting Standards Board (GASB) - The authoritative accounting and financial reporting standard-setting body for governmental entities.

Governmental Accounting Standards Board Statement No. 35 (GASB 35) - An amendment of GASB Statement No. 34 that incorporates colleges and universities into the new financial reporting model for state and local governments mandated by GASB 34. The new requirements are intended to make annual reports more comprehensive and easier to understand and use.

Governmental funds - Grouping of funds used to account for activities directly related to an institution's educational objectives.

Grants - Contributions or gifts of cash or other assets from another government or private organization to be used or expended for a specified purpose, activity, or facility.

Imprest account - An account into which a fixed amount of money is placed for the purpose of minor disbursements. As disbursements are made, a voucher is completed to record their date, amount, nature, and purpose. At periodic intervals, or when the money is completely expended, a report with substantiating vouchers is prepared and the account is replenished for the exact amount of the disbursements, and appropriate general ledger accounts are charged. The total of cash plus substantiating vouchers must at all times equal the

total fixed amount of money set aside in the imprest account. (See petty cash and revolving cash account.)

Income - A term used in proprietary fund-type accounting to represent (1) revenues, (2) the excess of revenues over expenditures.

Indirect expense or costs - Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management and supervision.

Interfund accounts - Accounts in which transactions between funds are reflected.

Interfund transfers - Money that is taken from one fund and added to another fund without an expectation of repayment.

Internal Service Funds - A subgroup of the Proprietary Funds Group used to account for the financing of goods or services provided on a cost reimbursement basis by one department to other departments within or outside the community college district.

Intrabudget transfers - Amounts transferred from one appropriation account to another within the same fund.

Intrafund transfer - The transfer of moneys within a fund of the district.

Inventory - A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

Investments - Securities, real estate, etc., held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term excludes fixed assets used in governmental operations.

Journal - Any accounting records in which financial transactions of an entity are formally

recorded for the first time, e.g., the cash receipts book, check register, and journal voucher.

LEA – Local Educational Agency.

Ledger - A group of accounts in which are recorded the financial transactions of a governmental unit or other organization. (See also General ledger and Appropriation ledger.)

Liabilities - Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Loan-to-Own Program - Begun in 1997, the Loan-to-Own program provides a means of financing a computer purchase by employees of the District. Based upon the premise that personally accessible computer use will enhance the technological abilities of our employees and thus have a direct benefit to the District, repayment of these loans are through payroll deduction. The program was the result of a recommendation from the District Instructional Technology Council (DITC) in cooperation with the District Bookstores.

Lottery - Funds derived from State lottery sales that began in 1985. Approximately 34% must be distributed to public schools and colleges. Allocation is based upon prior year resident and non-resident attendance.

Modified accrual basis - (modified cash basis). Any method of accounting that combines the concepts of cash basis accounting with those of accrual accounting. Under the modified accrual basis those items of revenue for which a valid receivable can be recorded in advance of their due date, such as property taxes, should be recognized on the accrual basis; all other revenue items are recognized on the cash basis because the time of collection generally coincides with the determination of the amounts.

Nonexpendable Trust Fund - A Trust Fund, the principal of which may not be expended. Nonexpendable Trust Funds are accounted for in essentially the same manner as Proprietary Funds.

Nonrevenue receipts - Amounts received that either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance adjustments constitute most nonrevenue receipts.

Object - Expenditure classification category of an item or a service purchased.

Obligations - Amounts that an entity may be legally required to pay out of its resources. Included are not only actual liabilities but also unliquidated encumbrances. (See Liabilities.)

Partnership for Excellence - (Section 84754 of the Education Code) State program in support of community colleges approved as part of the 1998-99 State Budget within SB 1564, the major education trailer bill. This is a mutual commitment by the State and the community college system to significantly expand the contribution of the community colleges to the social and economic success of California. It is structured in phases, with substantial financial investment by the State in exchange for a credible commitment from the system to specific student and performance outcomes. Funded at \$100,000,000 during 1998-99, goals and measures were finalized by the State and Board of Governors in late Fall 1998. Originally proposed as a three-year program funded at an increased level of double the prior year (\$100M, \$200M, \$300M), the second year of funding, 1999-2000, provided an augmentation to the original \$100M of only \$45M—this due to a change of Governor that year. Funding for 2000-01 was \$155M, which met the original funding plan proposed three years ago. These funds continued for 2001-02 with no COLA adjustment. The amount was reduced by about \$6.5M in 2002-03, reduced to \$225M in 2003-2004 and reduced to \$193.6M in 2004-05 and folded into the base apportionment as well.

PERB - Public Employment Relations Board, established to regulate collective bargaining between school districts and employees. Formerly called EERB.

PERS - The Public Employee Retirement System, a State program utilized primarily for non-academic employees.

Petty cash - A sum of money set aside for the purpose of immediate payments of small accounts for which the issuance of a formal voucher and check would be too expensive and time-consuming. (See also imprest account and revolving cash account).

Position control - A software tool that provides tracking and maintenance of human resource information including employees, salaries, benefits, salary budgets, etc.

Posting - The act of recording in an account in a ledger the data, either detailed or summarized, contained in a book or document of original entry.

Prepaid expenses - Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

Prior Years' Taxes - Taxes received in the current fiscal year for delinquencies or impounds in previous fiscal years.

Procurement card - Begun by the District in 1995, the use of procurement cards has provided an alternative method for purchasing and paying for small dollar transactions within prescribed limitations. This is an alternative to the use of petty cash or purchase orders.

Program - Category of activities with common outputs and objectives. A program may cut across existing departments and agencies.

Program accounting - A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

Program-based funding - Implemented in 1991 as

a result of AB 1725 (enacted in 1988), a State method of calculating base revenue for community college districts on multiple workload measures, incorporating economy of scale factor for small districts and small colleges, and establishing standards and corresponding funding specified levels to achieve standards. This is not a spending formula.

Program costs - Costs incurred and allocated by program rather than by organization or by fund.

Property tax rate - See Tax rate.

Proprietary Funds Group - A group of funds used to account for those ongoing government activities which, because of their income-producing character, are similar to those found in the private sector.

Proration - Allocation of expenditures or income from a single source to two or more accounts to show the correct distribution of charges or income.

Protested (impounded) taxes - Tax money paid under protest and held by the county auditor pending settlement of the protest.

Purchase order - A document issued to a vendor to authorize the delivery of specified merchandise or the performance of certain services and the cost of same.

Real property - Property consisting of land, buildings, minerals, timber, landscaping, and related improvements.

Rebate - Abatement or refund which represents the return of all or part of a payment.

Reclassification - Redesignation of current year's income or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

Requisition - A document submitted initiating a purchase order to secure specified articles or services.

Reserve - An amount set aside to provide for

estimated future expenditures or losses, for working capital, or for other specified purposes.

Reserve for Encumbrances - The segregation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior year encumbrances.

Resources - All assets owned including land, buildings, cash, estimated income not realized and, in certain funds, bonds authorized but unissued.

Restricted accounts - Cash and/or other assets which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

Revenue - Increase in net assets from other than expense or expenditure refunds or other financing sources.

Revolving cash account - A stated amount of money authorized by the district governing board to be used primarily for emergency or small sundry disbursements. The fund is reimbursed periodically through properly documented expenditures which are summarized and charged to proper account classifications.

Sales and use tax - A tax imposed upon the sale of goods and services. The use tax is paid in lieu of the sales tax on goods purchased outside the State, but intended for use in the State.

Schedules - Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

Scholarship and Loan Fund - The fund designated to account for moneys received and disbursed for scholarships, grants-in-aid, and loans to students.

Secured roll - Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor plus the value of the property of public utilities as determined by the State Board of Equalization.

Self-insurance Fund - An Internal Service Fund designated to account for income and expenditures of self-insurance programs.

Shared revenue - Revenue collected by one governmental unit but shared (usually in proportion to the amount collected) with another unit of government or class of governments.

Site - Land which has been acquired or is in the process of being acquired.

Special Populations - Used to identify individuals with the same or similar characteristics. Commonly used in connection with categorical funding sources to identify eligible recipients. More specific information about certain categories of special populations may be obtained with the assistance of college staff working in those program areas.

Special Revenue Funds - A category of funds used to account for proceeds of specific legally restricted revenue for and generated from activities not directly related to the educational program of the college.

Stability - Funds provided by the State Chancellor's Office to districts affected by a decline in the number of students to spread out the resulting loss of base revenue. These funds used to be available over a three-year period but are now only available for the year in which the decline occurs.

Statements - Formal written presentations that provide financial information. The term includes exhibits, schedules, and written reports.

State School Fund-Section B - Moneys appropriated by the Legislature for distribution to community college districts.

Stores - (1) A system that enables supplies to be purchased in large quantities and charged to an asset account. The supplies are charged to the department when distributed. (2) The stockpiling of large amounts of supplies usually in a warehouse for future uses. (3) Large quantities of supplies in

storage. The long-standing District Stores program was eliminated in 1996 with the incorporation of the purchase and distribution of stores items through the District bookstores as well as several arrangements with local suppliers.

STRS - State Teachers Retirement System, a State program for academic employees.

Student Body Fund - A fund to control the receipts and disbursements for student association activities.

Student Financial Aid Fund - The fund designated to account for the deposit and payment of student financial aid including grants and loans or other moneys intended for similar purposes and excluding administrative costs.

Federal Aid:

Pell Grants

SEOG – Supplemental Educational Opportunity Grant

Perkins

State Aid:

EOPS

Cal Grant

Subsidiary account - A related account that supports in detail the debit and credit summaries recorded in a controlling account.

Subsidiary ledger - A group of subsidiary accounts, the sum of the balances of which equal the balance of the related controlling account.

Subvention - A grant or provision of assistance or financial support, usually from a one government unit to a subordinate jurisdiction.

Summary - Consolidation of like items for accounting purposes.

Supplanting - Use of one type of funds to provide goods or services previously paid for with another type of funds. Generally, this practice is prohibited when State or Federal funds are used to replace local funds.

Supply - A material item of an expendable nature that is consumed, wears out, or deteriorates in use;

or one that loses its identity through fabrication or incorporation into a different but more complex unit or substance.

Tax liens - Claims by governmental units upon properties for which taxes levied remain unpaid.

Tax rate - The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

Tax rate limit - The maximum rate of tax that a governmental unit may levy.

Tax redemption - Proceeds from the sale of tax-delinquent property.

Tax relief subventions - Amounts received to compensate community colleges for revenues lost due to tax exemptions, such as that for business inventory or owner-occupied property.

Tax Revenue Anticipation Notes (TRAN) - Instruments issued to secure short-term moneys borrowed in expectation of collection of taxes. The District participates in the TRAN program to alleviate cash flow problems caused by the non-receipt of State apportionment funding which is provided on a monthly formula basis. San Mateo's general revenue is fully met by local taxes, ERAF, and student enrollment fees, and therefore no State apportionment is received. The major source of District revenue is through taxes which are credited to the District's account twice a year. TRAN assists with necessary cash flow during off months.

Tax roll - A list showing the amount of taxes levied against each taxpayer or property.

Taxes - Compulsory charges levied within its boundaries by a governmental unit against the income or property of persons, natural or corporate, to support its activities for the common benefit.

Taxes Receivable - An asset account representing the collected portion of taxes not yet apportioned to an entity at the close of the fiscal year.

TOPS – Taxonomy of Programs and Services. Districts are required for State purposes to report the expenditures by categories identified in the

CCFS 311. The major categories are:

- Instructional
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operation and Maintenance
- Planning and Policy Making
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions
- Long-term Debt
- Transfers
- Appropriations for Contingencies

Trial Balance - A list of the balances of the accounts in a ledger kept by double entry with the debit and credit balances shown in separate columns. If the total of the debit and credit columns are equal or if their net balance agrees with a controlling account, the ledgers from which the figures are taken are said to be "in balance."

Trust Fund - A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

Tuition - An amount charged for instructional services provided to a student. The current 2004-05 rate charged by the District for resident students is \$26 per unit and for non-resident students an additional \$170 per unit.

Unencumbered balance - That portion of an appropriation or allotment not yet expended or obligated.

Unrealized gains and losses

Some short-term investments in securities are actively managed; frequent purchases and sales generally are made with the objective of generating profits on short-term differences in price. Based upon the change in fair market value of these investments, an adjusting entry is made to the income statement recognizing the change (gain/loss) in order to report the current fair market value. For the District, this entry is made at year-end based upon the investment portfolio as

of June 30.

Unrealized income - (1) Estimated income less income received to date; (2) the estimated income for the remainder of the fiscal year.

Unsecured roll - Assessed value of personal property other than secured property.

Variable costs - Costs that fluctuate directly with enrollment or volume of business, as opposed to fixed costs.

Vocational and Applied Technology Education Act of 1990 (VATEA) - Federal act which provides funds for special studies, demonstration projects, and supplemental services to special populations. Refer to the following publications for more specific information:

1. California State Plan for Carl D. Perkins Vocational and Applied Technology Education Act Funds, 1991-1994
2. Guidelines for Application/Plan, Request/Claim for Funds and Program Evaluation, Carl D. Perkins Vocational and Applied Technology Education Act of 1990
3. Federal Register, Volume 57, Number 58, August 14, 1992

Voucher - Any document that supports or verifies a certain financial transaction, usually indicating the account in which it is to be recorded.

Warrant - A written order drawn by the governing board or its authorized officer(s) or employee(s) and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee. A warrant may or may not be payable on demand and may or may not be negotiable.

Withhold - Money deducted from an amount payable to an employee or a business (e.g., Federal and State income taxes withheld from employee payroll checks and, by contract agreement, the amount retained until final inspection and acceptance on construction projects).