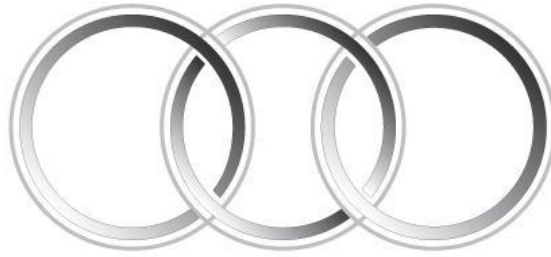


SAN MATEO COMMUNITY COLLEGE DISTRICT 2009-10 FINAL BUDGET REPORT



<http://www.smccd.edu>



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

2009-10
Final Budget
Report

Board of Trustees

Karen Schwarz, *President*

Patricia Miljanich, *Vice-President-Clerk*

Helen Hausman

Richard Holober

Dave Mandelkern

Virginia Medrano Rosales, *Student Trustee, 2009-10*

Ron Galatolo, *District Chancellor*

James Keller, *Executive Vice Chancellor*

Kathy Blackwood, *Chief Financial Officer*

Rachelle Minong, *District Budget Officer*

This page intentionally left blank

CHANCELLOR'S MESSAGE

Dear Colleagues,

Once again, the 2009-10 state budget was approved well after the statutory deadline and that unfortunate circumstance has been a recurring trend over the last several years. Why? The California Legislature has been unable to muster a major majority of votes required to pass the state budget until they've reached the precipice of economic insolvency and virtual statewide collapse. So, what's the problem? From my perspective, one side of the legislature has been unwilling to modify social programs or relax unreasonably restrictive regulations, and the other side has been unwilling to agree to fundamental tax reform. As a result of that perpetual stalemate, Californians continue to demand the same social services even though there's less money to operate them. More recently, the state has borrowed or redirected money from local agencies or restricted state funds to shore-up unaffordable statewide services. This foolish and imprudent mindset cannot be sustained. Nevertheless, the fiscal situation will likely not improve for the coming year and, in all probability, the state leaders will continue to deliver a late budget and, most regrettably, a lack of substantial economic and statutory policy that would promote short-term relief and long-term results.



This year, the entire California Community College System has been forced to adjust its budget downward to contend with the second consecutive year of no COLA and limited or no growth. In fact, in order to sustain the California Community College System's existence, the legislature has permitted community colleges for the first time to lower its student enrollment to somewhat offset the massive funding reductions to our base apportionment and categorical programs. This has come at a time when the demand for community college enrollment is bursting at the seams due to a troubled economy and California's university systems turning away qualified students by the thousands. In turn, the California Community College System will also have to turn away nearly 200,000 students this year. We will still accept applications, like we always do, but there simply will be fewer class sections available and many students will have to be placed on "wait lists" and hope they are one of the lucky few to get selected for a class. Currently, San Mateo Community College District has 17,000 on its fall wait lists.

The District's operating budget has been reduced by 10% and it is highly probable that the budget will be further adjusted downward by another 10% in 2010-11. In some program areas the adjustments will be drastic. For example, the state has reduced categorical and special purpose programs up to 100%. More specifically, instructional equipment funding and scheduled maintenance resources were removed entirely from the state's budget. Many programs designed to assist part-time faculty compensation and their health benefits are all but gone. Accordingly, the District has reduced full-time positions in an effort to live within these financial constraints, and will regrettably continue to reduce more faculty and staff during the current fiscal year.

The District's Budget was developed and adjusted to fit within its means over the course of this past fiscal year in accordance with the resource allocation model developed by the District Committee on Budget and Finance and approved through our shared governance processes. The budget incorporates the community college financing mechanism and formulas adopted in 2006 through Senate Bill 361. The District's budget development process was assisted by the fact that collective bargaining groups and the Board's representatives reached agreement on multi-year contracts two years ago. This is the last year of the current contracts, and collective bargaining for the next contract period begins soon.

While revenues from state apportionment are always unpredictable, the multi-year contracts add a level of stability to the process and allow the District to develop future budgets with greater clarity on the economic impact of future salary improvements. This year's degree of economic certainty is greatly diminished by the fact that there's a significant structural imbalance in the State budget that further implies a distinct possibility of mid-year reductions if state revenues fail to reach forecasted projections.

These next few years are going to be challenging – even more challenging than during the Prop. 13 era. I am truly grateful for the hard work, dedication and perseverance of our faculty and staff. The District will aggressively, yet methodically address the challenge before us. We are a proud community based organization with a tremendous legacy of academic achievement. I am confident that our steadfast determination to endure the economic downturn combined with our dedication to the fundamental mission of teaching and learning will continue to inspire our faculty and staff to support our broad community of learners that, in turn, exert a powerful and positive impact on the economy and social fabric of the local community in which we live.

All my best,

Ron Galatolo
Chancellor

San Mateo County Community College District 2009-10 Final Budget Report

Contents

2009-10 Budget Summary.....	1
2009-10 SMCCCD Budget.....	3
General Fund Revenues.....	4
2009-10 Unrestricted General Fund Revenue Assumptions	6
2009-10 Beginning Balance	7
2009-10 Unrestricted General Fund Expenditure Plan.....	8
2009-10 Budgeted Expenditures	9
Other Funds	11
Self-Insurance Fund	11
Debt Service Fund	11
Restricted General Fund.....	11
Capital Projects Fund	13
Auxiliary Funds.....	17
Child Development Fund	25
Trust Funds (Financial Aid)	26
Reserve for Post-Retirement Funds.....	26
2009-10 Final Budget Summary	27
Budget Tables	29
SMCCCD Funds Chart.....	31
2009-10 Final Budget.....	32
2008-09 Year-End Actuals	34
Unrestricted General Fund (Fund 1).....	37
2009-10 Final Budget – Unrestricted General Fund	
Cañada College.....	38
College of San Mateo	39
Skyline College	40
District Office.....	41
Central Services.....	42
Total District.....	43
Internal Services Fund (Fund 2)	45
2009-10 Final Budget – Self-Insurance Fund.....	46
Debt Service Fund (Fund 25).....	47
2009-10 Final Budget – Debt Service	48
Restricted General Fund (Fund 3).....	49
2009-10 Final Budget – Specially Funded Programs	50
Cañada College.....	53
College of San Mateo	54
Skyline College	55
District Office.....	56
Total District.....	57
Capital Projects Fund (Fund 4).....	59
2008-09 Capital Projects Financial Summary	60

2009-10 Final Budget – Capital Projects Fund	
Cañada College.....	63
College of San Mateo	64
Skyline College	65
District Office.....	66
Total District.....	67
Enterprise – Auxiliary Services (Fund 5)	69
2009-10 Final Budget - Bookstore Fund	70
2008-09 Bookstores Balance Sheet	71
2008-09 Bookstores Income Statement.....	71
2009-10 Final Budget - Cafeteria Fund.....	72
2008-09 Cafeterias Balance Sheet.....	73
2008-09 Cafeterias Income Statement.....	73
Special Revenue Fund (Fund 6)	75
2009-10 Final Budget – Special Revenue Fund	
Cañada College.....	76
College of San Mateo	77
Skyline College	78
District Office.....	79
Total District.....	80
Expendable Trust Fund (Fund 7)	81
2009-10 Final Budget – Expendable Trust Fund	
Cañada College.....	82
College of San Mateo	83
Skyline College	84
Districtwide	85
Reserve Fund for Post-Retirement Benefits (Fund 8)	87
2009-10 Final Budget - Reserve Fund for Post-Retirement Benefits.....	88
Supplemental Information	89
Resource Allocation Model.....	90
2009-10 Board Goals.....	92
Historical FTES Analysis.....	94
Enrollment Fee History	95
Utility Usage Graphs	96
Associated Students of Cañada College Summary of Programs & Activities	99
Associated Students of Cañada College Balance Sheet, 6/30/09	100
Associated Students of Cañada College Income Statement, 6/30/09	101
Associated Students of College of San Mateo Summary of Programs & Activities.....	102
Associated Students of College of San Mateo Balance Sheet, 6/30/09.....	104
Associated Students of College of San Mateo Income Statement, 6/30/09	105
Associated Students of Skyline College Summary of Programs & Activities	106
Associated Students of Skyline College Balance Sheet, 6/30/09.....	108
Associated Students of Skyline College Income Statement, 6/30/09.....	109
SMCCCD Debt Service Payment Schedules	110
District Cash Flow Summary for Quarter Ending June 30, 2009.....	111
County Treasurer Report of Pool Investments and Earnings	112
Fourth Quarter CCFS-311Q Report (6/30/09)	113
Budget Glossary	115

2009-10 Final Budget Report

California had a 2009-10 budget in place in February 2009. By early spring, it was apparent that the package that was agreed upon was seriously flawed and instantly out of balance by billions of dollars. During the ensuing months, the legislature engaged in protracted debates on how to fix the problem. One result was the special election held on May 19th that put forth initiatives before the voters containing funding and tax solutions. All but one of the five initiatives failed. Consequently, the legislature met for many more weeks until finally reaching compromise on July 24th. On July 28th, Governor Schwarzenegger signed into law a package of bills promising to close a \$24 billion shortfall that had emerged since the February budget. It contains budget solutions including: \$15.3 billion in cuts; \$4 billion in revenue accelerations and fees; \$2.7 billion in funding shifts and deferrals; and \$2.1 billion in new borrowing. Additionally, the Governor used his veto authority to cut expenditures by \$600 million, mostly from health and human services programs.

The current State budget does not solve the State's fiscal crisis. Already, there are rumors of the budget being out of balance because of weak revenues and poor budget assumptions. Many anticipate that mid-year community college cuts will occur as a result of further erosion of State revenues.

For community colleges overall, the budget package mitigates severe program reductions and eliminations proposed in the May Revise. The Governor's proposed elimination of all new Cal Grant awards and the elimination of the CalWORKs program were both rejected.

Throughout the spring and summer, SMCCCD kept the college community informed of developments at the State level through emails and meetings. District leadership and College budget committees have met and discussed long-term strategies to address revenue reductions facing the District. Further budget deliberations will continue during the Fall semester as we prepare for probable mid-year adjustments and even deeper reductions for fiscal year 2010-11.

Fortunately, the District is in better shape than most because of some savings from 2008-09 as well as reserves that will mitigate reductions.

The community college budget is consistent with the Conference Committee version adopted in June.

COMMUNITY COLLEGE BUDGET HIGHLIGHTS

- Student fee increase from \$20 to \$26 a unit (even with the increase in fees, there is a budgeted student fee shortfall of \$21 million).
- Elimination of all growth funds.
- No COLA (this marks the 2nd year of no COLA).
- \$120 million reduction to general purpose funds (in lieu of the proposal to reduce funding rates for physical education courses).
- A budgeted 2009-10 property tax shortfall of \$53 million (total budgeted property tax shortfall is \$116 million but \$63 million in relief is provided).
- An estimated allocation of \$130 million in federal funds provided through the State Stabilization provisions of the American Recovery and Reinvestment Act (ARRA). The actual amount of funding received by the community colleges will be determined in the coming weeks based on a formula-driven calculation by the Department of Finance. This amount is likely to be less than half of what was in the State budget.
- \$333 million in cuts to categorical programs (a \$140 million one-time backfill is provided using one-time ARRA funds and fee revenues bringing the net reduction to \$193 million). Cuts to specific categorical programs vary from no cut to total elimination with most programs facing reductions of between 16% to 32% after accounting for the one-time federal backfill. Specifically:
 - No cuts: Financial Aid and Foster Care
 - 16% cut: CalWORKs services, Basic Skills, Disabled Student Programs and Services, EOPS & CARE, Fund for Student Success, Nursing
 - 17% cut: SB 70 CTE
 - 20% cut: Telecomm/Technology
 - 32% cut: Matriculation, Academic Senate, Economic Development, Apprenticeship, Transfer Education and Articulation, Part-time Faculty Office Hours, Part-time Faculty Compensation, Part-time Faculty Health Insurance
 - Elimination of Scheduled Maintenance and Instructional Equipment

- Language authorizing the State Chancellor to reduce base workload measures in proportion to cuts in general apportionment funding. This will bring the enrollment expectations used in the apportionment process in line with the level of funding provided by the State. Legislative intent language states that districts should, to the greatest extent possible, make reductions in course sections in areas other than transfer, basic skills and workforce training.
- Language authorizing community college districts to transfer funds out of certain categorical programs and into any other categorical program included in the State budget. A public board meeting is required before making such a transfer.

According to Robert Miyashiro of School Services, “the 2009-10 Budget contains numerous one-time solutions that will put pressure on future budgets even if the State economy turns around and revenue growth resumes. The loss of these one-time solutions (i.e. limited term tax increases, accounting shifts, and deferred State payroll payment) will present challenges for the Legislature and the Governor for several years to come.” He adds that the next formal assessment of State revenues is scheduled for November 2009 when the Legislative Analyst’s Office will release its five-year forecast of the State’s economy and budget outlook. However, many predict that assessment of the State budget will occur much sooner. Miyashiro further stated that “whether the Legislature is called back to deal with these problems sooner rather than later is up to the Governor because he has the authority to declare a fiscal emergency under Proposition 58.” The LAO is forecasting deficits of \$15 billion for 2010-11, \$20 billion in 2012-13 and \$26 billion thereafter.

As the State continues to grapple with its current financial crisis, Chancellor Galatolo outlined the impact of the State budget on the District in his Opening Day message. He clearly stated the negative effects of drastic cuts to our local budget. The District reduced its site allocations by approximately 10% for 2009-10. The reductions were achieved through offering retirement incentives, voluntary separations, implementing managed hiring, consolidating class sections and reducing part-time faculty assignments, voluntary reduced schedules for classified staff, controlling spending with less travel, conferences and other

discretionary expenses as well as not hiring short term staff and student workers who are not on financial aid. The District is using one-time carryover funds to lessen the depth of cuts that would have been required. Despite these actions and because of the use of one-time funds, the enormous deficit before us will not be sufficiently addressed, thus forcing the District to cut an additional 10% for the 2010-11 fiscal year that will likely include unfunding full-time positions.

Even with record enrollments reported throughout the State and at our three Colleges, the Vice Presidents of Student Services from the three Colleges (Cañada, CSM and Skyline) met over the summer months to discuss service delivery based on reductions in staffing levels. It was decided that all three Colleges have the same hours of operation for the Fall semester. The offices will be open during regular business hours four days a week and only two evenings during the week, closing on Friday afternoons. The Instruction Offices have developed class schedules devoted to strategies that address instructional modalities aligned with student needs and community demands.

In addition to actual enrollment growth, the District’s strategy has been to maximize revenue by shifting FTES from one year to another. Summer 2009 FTES was shifted to 2008-09, thereby increasing the District’s 2008-09 base revenue by \$485,000. This slight increase was immediately countered by a substantial workload reduction that decreased our State apportionment by \$3.7 million. Based on recent enrollment data, the District expects to reach its cap of more than 22,000 FTES this fiscal year 2009-10. Once the District reaches cap, the State no longer funds FTES beyond the maximum level. It is ironic that the possibility of losing funding looms in the horizon when the District is so clearly in need of financial resources to sustain and maintain quality education and service. Moreover, productivity at all three Colleges is above the State average of 525; Cañada—565; CSM—545; Skyline—576, bringing the total District loads to 561, an increase of 12.7% compared to last year.

As Chancellor Galatolo stated, we are in very difficult financial straits and now more than ever, the spirit of cooperation, dedication and perseverance of all District management, faculty, staff and students is vital to the District’s ability to endure and survive.

2008-09 SMCCCD Budget

The 2009-10 Tentative Budget was based on the most current revenue assumptions available in early summer. The Final Budget assumptions have been adjusted to match the budget signed by the Governor. Changes have occurred since June that form the basis for revised revenue and expenditure budgets as follows:

2009-10 Tentative Budget Assumptions

1. Continuation of SB 361 funding as proposed at the State budget workshops. No fee increases.
2. 2008-09 FTES based on the District’s P-2 (Second Principal Apportionment) report to the State as of April 30, 2009:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,607
College of San Mateo	9,041
Skyline College	<u>8,201</u>
Total	21,849

3. 2009-10 FTES estimates received from the Colleges:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,776
College of San Mateo	9,331
Skyline College	<u>8,477</u>
Total	22,584

4. 2009-10 FTES based on funded State growth over 2008-09 FTES goals and no shifting of FTES
5. Zero State revenue COLA
6. No increase for FT faculty outside of what Colleges fund from their site allocations
7. Utilities and benefits are based on 2008-09 increase over 2007-08

Summary

Total Projected Revenue	\$112,664,106
Total Projected Expenses	<u>\$112,967,064</u>
Estimated Marginal Deficit	\$(302,958)

2009-10 Final Budget Assumptions

1. Continuation of SB 361 as proposed at the State budget workshops. Fee increase from \$20 to \$26.
2. 2008-09 FTES based on the District’s P-A (Annual Principal Apportionment) report as of July 15, 2009:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,774
College of San Mateo	9,354
Skyline College	<u>8,139</u>
Total	22,267

3. 2009-10 FTES estimates received from the Colleges:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,734
College of San Mateo	9,101
Skyline College	<u>8,126</u>
Total	21,961

4. 2009-10 FTES based on zero State growth over 2008-09 FTES goals and partial shifting of FTES
5. Zero State revenue COLA
6. No increase for FT faculty outside of what Colleges fund from their site allocations
7. Utilities and benefits are based on 2008-09 increase over 2007-08

Summary

Total Projected Revenue	\$108,474,177
Total Projected Expenses	<u>\$113,881,208</u>
Marginal Deficit	\$ (5,407,031)

NOTE: Summer 2009 FTES were shifted into the 2008-09 fiscal year. Additionally, the workload reduction decrease of 811 FTES accounts for the change in revenues from the Tentative to the Final budget and increased the deficit from \$302,958 to \$5,407,031 million. The District Office and Colleges will be using reserves to address the deficit.

General Fund Revenues

The General Fund consists of two segments – “Unrestricted” and “Restricted.” At SMCCCD, the Unrestricted General Fund is commonly referred to as “Fund 1” and the Restricted Fund is referred to as “Fund 3.” Approximately 80% of the general fund is made up of the unrestricted portion of the general fund budget and supports most of the general programs of the District.

The restricted portion of the general fund (approximately 20%) accounts for federal, state, and local money that must be spent for a specific purpose by law or regulation. Examples of restricted funds include Matriculation, Extended Opportunity Programs and Services (EOPS) and Disabled Students Programs and Services (DSPS).

Other funds may also come from foundations, fundraising and partnerships with industry, the community and grants from the federal government.

The information in this report focuses primarily on the Unrestricted General Fund; however, the District’s other funds are also included.

2009-10 Unrestricted General Fund Revenue

Under State law, each district has a “revenue limit,” which is a maximum amount of the general purpose funding. Base revenue is drawn from three primary sources:

- Local property taxes
- Resident student enrollment fees
- State general apportionment

General Fund allocations to community colleges are based on a formula established in 2006 by Senate Bill 361 which amended and added to California Education Code Sections 84750 - 84760.5. California Community Colleges’ State funding is driven by the Full-Time Equivalent (FTES) workload measure. As explained in a State publication *A Primer on FTES*: FTES is not headcount enrollment but one FTES is the equivalent of 525 hours of class instruction. This is derived by considering that one student could be enrolled in courses for 3 hours a day, 5 days a week, for an academic year of 35 weeks or a total of 525 hours per one FTES (3x5x35=525). The majority of FTES reported by colleges are generated in weekly census procedure courses that are scheduled in the primary terms (quarter or semester system). Courses that are scheduled as “weekly census” must be scheduled the same number of hours each week of the primary term. The terms usually equate to 35 weeks. In the calculation of FTES for any primary term weekly census course, the term-length multiplier (TLM) may not exceed 17.5 (one half of 35).

2009-2010 Rates per FTES

Credit	\$4,565
Non-Credit (i.e. Career Development and College Preparation)	\$3,232
Non-Credit (Regular)	\$2,745

The rates per FTES are revised annually based on COLA. The absence of COLA freezes the rates at the same levels as 2008-09. The State rates depend on enrollment varying year by year based on the economy, employment rates and other factors. A district’s apportionment is based on either current year or prior year FTES levels, whichever is greater. Decreases in FTES will result in revenue reduction at the district’s average level of apportionment funding per FTES and is made in the year following the initial year of decrease in FTES. Therefore, colleges would have time to prepare for revenue reduction. Marginal funding is based on a load of 525 hours of class instruction and a class size of 35 students.

Soaring enrollment growth statistics at the Colleges continue to surpass numbers from last year. For Summer 2009, District enrollment increased 14% and “wait listing” increased 70%. The growth for the Fall 2009 semester is just as remarkable.

A detailed historical chart of FTES can be found on Page 94. The following chart was prepared for the first day of Fall 2009 classes:

End of First Day of Classes

Wednesday, August 19, 2009

Overview	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	15,538	18.7%	27,096	7.2%	25,298	15.8%	67,932	12.8%
College Headcounts	6,550	15.5%	10,709	9.1%	10,014	14.5%	27,273	12.5%
FTES*	2,171	18.2%	3,783	4.7%	3,472	9.9%	9,426	9.5%
Load**	565	20.0%	545	14.1%	576	6.5%	561	12.7%

Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	590	1.0%	1,228	4.4%	867	0.6%	2,685	2.4%
First-Time Transfer	531	43.5%	980	20.4%	1068	35.5%	2,579	30.8%
Returning	646	13.9%	935	-9.3%	854	0.7%	2,435	-0.4%
Returning Transfer	341	34.8%	747	24.9%	643	9.0%	1,731	20.1%
Concurrent K-12	193	17.0%	402	46.2%	222	31.4%	817	34.2%
Continuing	4,249	13.8%	6,415	8.4%	6,358	15.8%	17,022	12.4%

Source: Hyperion Enrollment Static Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 200808 Census Day and then select either Census Enrollment or FTES & WSCH or Section & Load.

For Concurrent Enrollment, please use data in Student Type as identified in the DESR-Official Census Report, not data in Educational Level per ITS/DSSWAG. Note: Change refers to the difference in percentages from a comparable day a year ago.

*FTES: Full Time Equivalent Student. A full time equivalent student (FTES) represents 525 hours of class instruction.

**Load: Teaching Load is taken as the ratio of WSCH[□] to FTE^{□□}. It is point in time and will change as the semester progresses.

□ WSCH: Weekly Student Contact Hours

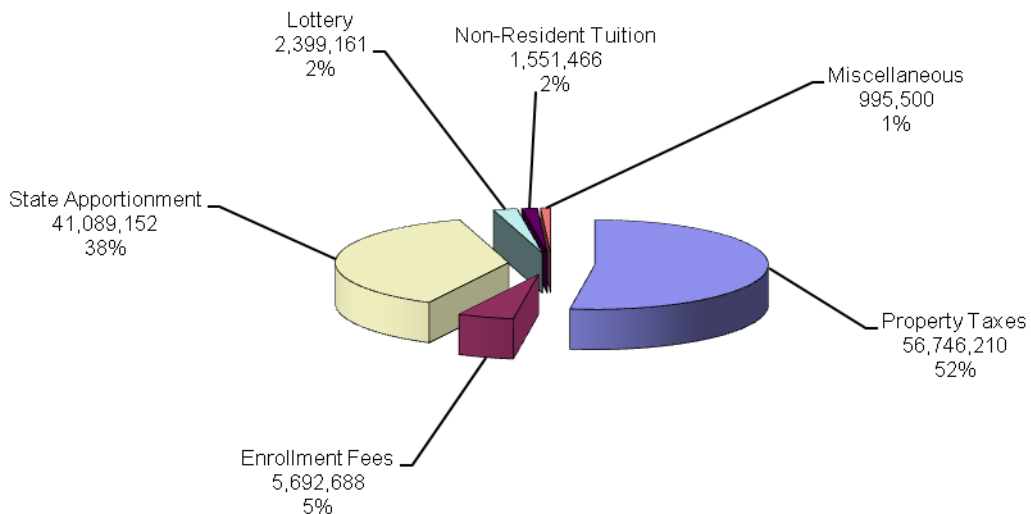
□□ FTE: The Full-Time Equivalent faculty count is determined by a set of rules provided to each college at the time the data are requested. Generally, the figures are the decimal fraction of the teaching hours or units (whichever is standard at a given college) ascribed to the faculty member for teaching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

2009-10 Unrestricted General Fund Revenue Assumptions

2009-10 Tentative	2009-10 Final	REVENUE
\$104,939,9134	\$105,755,349	Base Revenue – Based on 2008-09 P-Annual Report. Base revenue includes student enrollment fees, property taxes, and State general apportionment.
-0-	(3,705,995)	Workload measure reduction of 811 FTES.
2,254,518	2,399,161	Lottery – Projection is based on estimated receipts for 2008-09. Proposition 20 restricts a certain portion of lottery funding for the purchase of instructional materials which are part of the Restricted General Fund. This amount may significantly change due to the Lottery Initiative proposal.
1,609,670	257,547	State Part-Time Faculty Parity - Substantial cut from 2008-09.
221,148	221,148	Apprenticeship – Projection is based on 2008-09 enrollments for continuing programs. This amount does not reflect the 32% reduction in 2009-10.
1,644,137	1,551,466	Non-Resident Tuition – The non-resident rate remains at \$191 per unit (calculated based on State cost-related parameters and approved by the Board on January 28, 2009) and a decrease in enrollment.
1,000,000	1,000,000	Interest – Increased short-term interest rates are expected to generate an increase but cash flow problems are expected to reduce interest as indicated.
-0-	-0-	Mandated Costs – 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 2009-10. The State is not currently funding mandated cost claims. The District is part of a lawsuit filed with other districts claiming that audited claims were wrongly denied.
995,500	995,500	Miscellaneous – Includes most current projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, phone commissions, satellite dish income and other miscellaneous student fees.
\$112,664,106	\$108,474,177	TOTAL PROJECTED REVENUE

The District Committee on Budget and Finance reviews and assists in formulating the District’s revenue assumptions. The following pie chart indicates the various sources of revenue.

2009-10 Unrestricted General Fund Revenue Sources



2009-10 BEGINNING BALANCE

The 2009-10 beginning balance is \$14,530,403. The beginning balance includes specific projects and activities of the 2008-09 year that have been carried over into the new fiscal year as committed to those purposes.

The beginning balance also includes the District’s 5% contingency reserve and the 2008-09 site ending balances. The table below details the components of the District’s 2009-10 beginning balance.

Project/Activity	Balance
Professional Development	\$178,499
Program Improvement	43,536
Staff Development	36,431
Miscellaneous Designated Funds:	
Emergency Preparedness	210,116
Cañada SFSU Facility Contracts	160,911
Satellite Dish Contracts	448,463
Fleet Program	15,420
Equipment Surplus	34,423
Cañada Honors Program	11,459
CSM Science Sales	5,607
Skyline Proctoring Service	2,223
Student Emergency Loans	149,507
Skyline President’s Innovation Fund	7,536
CSM President’s Innovation Fund	12,304
Miscellaneous Projects	922,911
Apprenticeship	15,385
Site Prior Year Commitments	128,087
College Events Funds	84,017
Other Carryover	-0-
Site Ending Balances:	
Cañada College	510,681
College of San Mateo	1,823,485
Skyline College	1,126,861
District Office	715,500
Facilities	755,754
Contingency Reserve (5%)	6,064,016
Unallocated Balance	1,067,272
Total	\$14,530,403

Reserves

The 2009-10 Budget includes a District reserve of \$6,064,016 million in its fund balance. A 5% reserve is now strongly recommended by the State. In the past, contingency reserve was not budgeted as a line item as there was no intention to expend these funds. However, this year it may be used to address the deficit.



The 2008-09 ending balance also includes unallocated (non-committed) funds in the amount of \$1,067,272 which will be used to cover deficits.

2009-10 Unrestricted General Fund Expenditure Plan

Expenditure projections are adjusted throughout the budget development process as new information becomes available.

The expenditure budget for the unrestricted portion of the general fund amounts to \$113,881,208 which represents an increase of \$914,144 from the tentative budget estimate of \$112,967,064. Changes were due in part to decreases in benefits, utilities, legal/election items as well as temporary suspension of the budget for the Museum of Tolerance. There are increases to salary commitments and managed hiring. The annual transfer of \$1.5 million from the General Fund will not occur this year as this is now reflected as a benefit for permanent employees to comply with GASB 45.

In 2006-07, multi-year contracts with all bargaining units were concluded and settled. These contracts are effective through June 30, 2010. The complete contract will be up for reopeners then.

2009-10 Unrestricted General Fund Expenditure Plan

2009-10 Tentative	2009-10 Final	EXPENDITURES
\$72,262,113	\$71,997,018	Site Allocations – Includes allocations adjusted for growth per the allocation model, for step and column changes and longevity. 10% cuts were applied to the allocations after the adjustments. Employee benefits are budgeted separately in Central Services.
20,512,225	19,924,200	Benefits – Includes benefit increases known to date, but does not include health premium cap increases included in negotiated salary agreements. Also includes a benefit for the future cost for District paid retiree medical benefits.
7,114,733	7,112,362	Retiree Benefits – Includes benefit increases for health and dental premiums.
877,161	877,161	Formula Adjustments/Contracts – Cosmetology sales, facility use rental fees, and 8% of non-resident tuition. Expenditure budget corresponds with revenue assumption in Miscellaneous revenue.
221,148	221,148	Apprenticeship – Expenditure budget corresponds with revenue assumption. Programs include automotive technology at Skyline College and electrician and sprinkler fitters at CSM. Plumbers recently moved to Foothill College. Due to a 32% cut from the State, this amount will need to be adjusted.
1,118,000	1,118,000	Miscellaneous – Includes banking and credit card fees, loan to own, IRS fees, AFT and Academic Senate release time, and other miscellaneous fees.
5,236,298	5,009,782	Utilities – Includes gas, electricity, water, garbage, and telephone charges. The Facilities Department analyzes projected costs for new campus buildings as well as rate increases and offsets from the cogeneration plants.
2,587,725	3,504,876	Salary commitments – Includes set-aside for negotiated labor agreements. Collective bargaining salary agreement adjustments were added in the Final Budget in Central Services.
300,000	1,629,000	Managed Hiring – Includes resources necessary for the placement of staff into non-funded positions, thereby avoiding layoffs.
998,928	998,928	Insurance – Includes \$291,000 transfer to Self-Insurance fund and property liability insurance coverage in the amount of \$707,928.
403,200	203,200	Consultant/Legal/Election – Includes \$203,200 in consultant and legal fees and no allocation for election costs.
381,232	381,232	Staff Development – Includes Trustees' Program Improvement fund, Professional Development, Management Development, and Classified Staff Development.
597,400	597,400	Software/Hardware/Telephone – Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges.
306,900	306,900	Technology Advancement – Costs of operating the Centers for Teaching and Learning. Ongoing discussions on how funds will be used in 2009-10.
-0-	-0-	Retirement Reserve Transfer – No transfer to the retirement liability account.
50,000	-0-	Museum of Tolerance – Temporary suspension of MOT activities.
\$112,967,064	\$113,881,208	TOTAL PROJECTED EXPENDITURES

2009-10 BUDGETED EXPENDITURES

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

Salaries **\$73,558,697**
 The expenditure budget for salaries includes increases for step placement and longevity. The salary budgets have also been increased reflecting adjustments on recently settled collective bargaining contracts under salary commitments in Central Services.

Benefits **\$26,686,145**
 Changes to benefit rates for 2009-10 are included. The budget includes the January 1, 2009 increases in non-capped premium rates for employees and retirees and increase in employee health premium caps negotiated as part of the negotiated settlements. This amount also includes a benefit for the future cost for District paid retiree medical benefits.

Supplies **\$ 4,345,709**
 Projected expenditures in this category include all types of supplies, subscriptions, central duplicating, gas, oil and tires.

Other Expenses & Services **\$15,810,837**
 The expenditure budget includes increases for utilities, including projections for new buildings. Also included are projected expenditures for insurance, telephone service, and computer hardware and software.

Historical usage and expense graphs for utilities can be found on Pages 96-97.

Equipments **\$ 104,720**
 Expenditures in this category include equipment, library books, furniture, and site and building improvements. A large majority of the District’s capital outlay expenses are included in the Capital Projects Fund.

Transfers/Other **\$ 1,841,484**
 The Unrestricted General Fund includes transfers to other District funds. The projected transfers include transfer to Self-Insurance, benefit costs in the Child Development Fund, Parking Fund and balance for site transfers.

Total Expenditure Budget **\$122,347,592**

Site Allocations

Cañada College
 Site Allocation \$12,526,747
 08-09 Ending Balance 510,680
 Honors Program 30,000
 Total \$13,067,427

College of San Mateo
 Site Allocation \$25,140,395
 08-09 Ending Balance 1,823,485
 Total \$26,963,880

Skyline College
 Site Allocation \$21,025,791
 08-09 Ending Balance 1,126,861
 Total \$22,152,652

District Office
 Site Allocation \$ 7,904,025
 08-09 Ending Balance 715,500
 Total \$ 8,619,525

Facilities
 Site Allocation \$ 5,400,060
 08-09 Ending Balance 755,754
 Total \$ 6,155,814

Total
 Site Allocations \$71,977,018
 08-09 Ending Balance 4,932,280
 Other 30,000
 Total \$76,939,298

Note: Additional allocations for basic skills, workforce development, career technical education, instructional supplies (Prop 20) are included in the Restricted General Fund.

The 2008-09 ending balances will be used to partially cover deficits in the current year.

Budget Summary

Revenue

Beginning Balance	\$ 14,530,400
2009-10 Revenue	<u>108,474,177</u>
Total	\$123,004,578

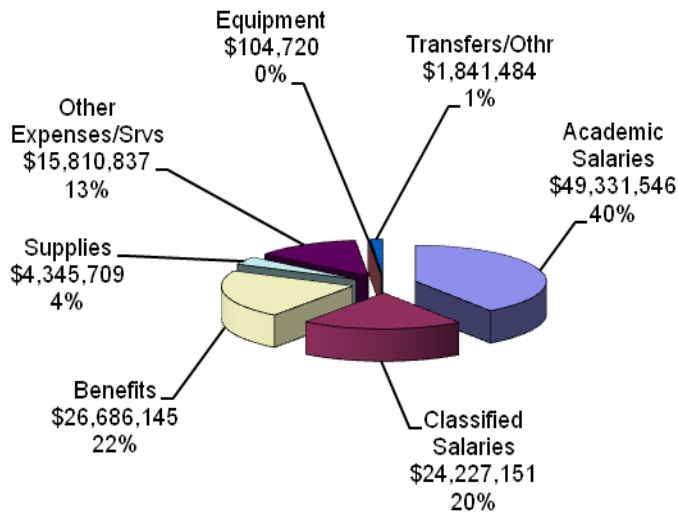
Expense

Site Allocations	\$71,997,018
Central Services	41,884,190
2008-09 Committed	<u>8,466,384</u>
Subtotal	\$122,347,592

Contingency	6,064,016
Total	\$128,411,608

Marginal Deficit	\$5,407,030
------------------	-------------

2009-10 Budgeted Expenditures
By Account Type



District Committee on Budget and Finance

The District Committee on Budget and Finance is a subcommittee of the District Shared Governance Council. Its main purpose is to focus on budget planning. The Committee reviews State budget proposals and assists in developing District income assumptions, budget goals and budget allocations. The Committee meets monthly and members receive regular updates on State and District budget and finance issues and actively contribute to the dissemination of information to their respective constituencies.

Members for 2009-10 include:

Kathy Blackwood, Chief Financial Officer, Committee Chair

Rick Ambrose, Academic Senate, CSM

Anyta Archer, Classified, Skyline

Eloisa Briones, Budget Office, Skyline

Jim Keller, Executive Vice Chancellor

Jacqueline Gamelin, AFT, CSM

Maggie Ko, Classified, CSM

Martin Partlan, Academic Senate, Cañada

Vickie Nunes, Budget Office, Cañada

Virgil Stanford, Budget Office, CSM

Terry Watson, Classified, Cañada

Linda Whitten, Academic Senate, Skyline

Jozsef Veres, AFSCME, Cañada

Student representatives from each campus

OTHER FUNDS

SELF-INSURANCE FUND

The District is entering into its fourth year of a more independent risk management program since withdrawing from the Bay Area Community College Joint Powers Agency (JPA) in 2005-06. The current program permits the District to manage risk with greater flexibility to meet its needs associated with its size and complexity. After withdrawing from the JPA, the District contracted for independent coverage and administration of claims from insurance underwriters and third party claims administrators (TPA's). The largest risk programs are those for property, liability, and workers' compensation risk coverage. The District uses an actuarially based program balancing the use of self-insured retention (SIR) to cover expected losses, and a combination of primary insurance and re-insurance levels to cover unexpected losses. The self-insurance fund is used to fund and manage the expenses associated with this risk management program.

Due to its insured loss experience and current insurance market conditions, the District expects minimal changes to insurance costs for 2009-10. Looking ahead, property insurance is expected to increase considerably in 2010-11 due to the increased square footage resulting from the addition of several new buildings constructed using our bond dollars. In addition, refurbished buildings will result in higher values that will also increase property insurance costs. Base insurance rates may also change due to market conditions and District loss experience.

The 2009-10 budget, detailed on Page 46, totals \$1,090,742. Estimated income is \$2,028,000 which consists of a \$2,028,000 transfer from the Unrestricted General Fund. The net beginning balance of the Self-Insurance Fund is \$8,267,836.

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. Revenue to this fund comes from the General Obligation Bonds (assessed property taxes).

The Debt Service Fund budget for 2009-10, shown on Page 48, totals \$25,148,544 which includes debt reduction principal and interest payments. Estimated income is projected at \$24,871,700. The net beginning balance is \$18,441,349. The schedule for long term debt can be found on Page 110.

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 2009-10 Final Budget includes the most current data available. A list of the specific programs and grants can be found on Pages 50-51.

Included in the Restricted General Fund are the Health Services and Parking Programs. Health fee income is estimated at \$937,498. Parking fee income is estimated at \$3,194,686. In 2008-09, semester parking fees were increased from \$30 to \$40 with a two-term Fall/Spring parking permit for \$70 and daily permits increased from \$1 to \$2. Effective July 1, 2009, the security offices at the Colleges were consolidated under the Facilities and Public Safety Department under the direction of Mike Celeste to ensure that safety functions are efficient, effective, and standardized with maximum resource allocation and benefit District wide.

The Restricted General Fund budget for 2009-10, as shown on Page 57, is \$27,623,020. The net beginning balance in the Restricted General Fund is \$4,207,125.

In response to California's fiscal crisis, Governor Schwarzenegger signed into law major revisions to the 2009-10 State budget. For California Community Colleges, these revisions imposed deep funding cuts and made significant policy changes in order to provide districts greater flexibility to manage the funding reductions. The Systems' Office Vice Chancellor Erik Skinner distributed a memorandum that included the following section which provides clarification and guidance for districts regarding recently enacted changes to community college categorical programs.

Frequently Asked Questions

Q1: When will the final ARRA funding allocations be known?

A1: The California Department of Finance is in charge of making the calculation. We understand that they are in the process of doing so at this time. We will provide further information on these funding levels as soon as it is available.

Q2: What does it mean for programs in the flexibility category to be "deemed in compliance" with statutory, regulatory, and provisional requirements?

A2: If a district chooses to exercise its authority to move funds from programs in the flexibility category, then the district will be relieved of responsibility to comply with any state statutes or regulations governing the program from which the funds are being moved and for all other programs in the flexibility category. However, any funds that are not formally moved out of a program must be used for that program's stated purpose. For example, if a district moves half its Apprenticeship funds to another categorical program and retains the other half for Apprenticeship, then the funds that remain in Apprenticeship must be spent on apprenticeship training. Districts that use flexibility will be required to report to the Chancellor's Office the amount of funds transferred from each program and where the funds were transferred. The Chancellor's Office will then use this information to report to the Legislature, per the trailer bill reporting requirements, about how these funds were used. The Chancellor's Office will provide appropriate reporting forms to districts in the near future in order to collect this information.

Q3: In order to be relieved of state statutory, regulatory, and provisional requirements, are we required to take separate actions for each of the twelve categorical programs?

A3: No, transferring funds from any one of the categorical programs will result in the district being deemed in compliance for all twelve programs.

Q4: Can we use the flexibility provided to transfer funds out of a categorical program and into the district's General Fund?

A4: No, the language is clear that funds can only be transferred into other categorical programs included in the state budget.

Q5: Can a district take a single action to move funds out of a program for all four years or is annual action required?

A5: Because funds are appropriated for each categorical program on an annual basis, the district would need to take public action each year to transfer funds.

Q6: What are the requirements for the public hearing?

A6: Because the law references "a regularly scheduled open public hearing," a properly noticed open meeting of the local board of trustees would meet the requirement, provided there is an opportunity for public comment on

the item before action is taken. It is clear that the Legislature intended that any fund transfers be appropriately sunshined.

Q7: Is there any regulatory flexibility with regard to programs that are not in the flexibility category?

A7: Not at this time. Except for the 12 programs included in the flexibility category, all current laws and regulations remain in effect. With specific regard to the student services categorical programs, the Chancellor's Office is reviewing its administrative guidelines to determine whether any sub-regulatory requirements can be lifted and administration streamlined. Discussions to consider pursuing further administrative relief are planned.

Q8: How will allocations be determined for programs not included in the flexibility category?

A8: Each program (EOPS, CARE, CalWORKs and DSPS) is working within its advisory structures to determine how the budget cuts should affect normal allocation formulas. More information will be forthcoming.

Q9: If a district chooses to backfill cuts to any categorical program with district general funds, will the district be locked into a higher maintenance of effort obligation in future years?

A9: No. The maintenance of effort requirements is somewhat different for each categorical program and so there will need to be follow-up guidance specific to each program. This guidance will reflect the intent of the Chancellor's Office to enable districts to use district general fund resources to temporarily backfill cuts to categorical programs without having an impact on districts' future maintenance of effort requirements.

Q10: Can districts spend 2008-09 funds that were carried over for 2009-10 expenses?

A10: Districts were given authority to carry over 2008-09 funds for specific categorical programs (EOPS, CARE, DSPS, Student Financial Aid Administration and Matriculation) until September 30, 2009. All 2008-09 funds must be spent by that date. To the extent the 2008-09 funds are able to pay salaries or other expenses that would otherwise have to be paid from 2009-10 funds; the carry-over funds may help districts manage their 2009-10 funding cuts. However, districts should ensure that the 2008-09 funds are fully expended by the September 30, 2009 deadline.

Q11: If a district transfers funds from one categorical program into another categorical program that is not in the flexibility category, do the transferred funds have to be spent in accordance with the existing rules for the receiving program?

A11: Yes.

Q12: Can a district use funds transferred from one categorical program to meet its match requirement for another categorical program?

A12: No. Districts are required to match categorical funds with general or non-state funds. Since the flexibility provisions only allow selected categorical funds to be transferred to other categorical programs, these transferred funds cannot be used as a match in lieu of district general funds.

CAPITAL PROJECTS FUND

The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. A project list can be found on Pages 60-62.

The 2009-10 budget detailed in Page 67 totals \$176,757,204. Budgeted income is projected at \$11,065,113.

The Bond Construction Fund, a sub-account of the Capital Projects Fund, was established for the deposit of proceeds from the sale of bonds. Deposits are used to meet the costs of property acquisition, facilities planning, inspections, surveys, new construction, modernization, and new equipment.

Capital Improvement Program

The focus of the Capital Improvement Program for fiscal year 2009-2010 continues to be the refinement of the design and continuing active construction of the College of San Mateo Design-Build Project, Skyline College Design-Build Project, and the conclusion of construction on the Gateways Project at Cañada College. These projects, which comprise approximately 70% of the value of the District's second phase of the Capital Improvement Program (CIP2), are proceeding according to schedule. In addition to these major projects, planning and construction continues on renovation projects and construction is active at all three campuses.

The Construction Planning Department continues to revise and update the master schedule and the master budget of the Capital Improvement Program to coincide with the funding and programming requirements of CSM and Skyline College's Design-Build Projects, State and locally funded modernization projects. Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed reflect currently planned schedules as of August 2009, but are subject to change.



--Images of Cañada College Gateways, Circulation and Parking Project--

Completed Projects – The following projects were completed in the Spring and Summer of 2009:

- Building 8 Administration Phase 2 Modernization
- Building 7 Facilities Maintenance Center
- Gateways, Circulation and Parking Project
 - Parking Lot 6A

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

- Buildings 2/3/16/17/18 Exterior Painting
 - Construction Period: July 2009 - November 2009
- Cañada Vista Faculty/Staff Housing
 - Construction Period: April 2009 - Fall 2010

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

- Buildings 5/6 Student Center/Classroom Modernization
 - Design has been approved by Division of State Architect (DSA). This State project has been approved and funded. Reimbursement to the District remains contingent on the State's financial situation. Since the project was on hold since last December, Staff is currently finalizing design loose ends and expects to bid the project in October 2009. Swing moves will occur over winter break 2009 followed by hazardous materials abatement, contractor award and construction early in the Spring 2010 semester.

- Campus Tree Trimming Project
 - Construction phase expected: August 2009 – October 2009
- Electrical Infrastructure Upgrades
 - This project was approved and funded as a Priority A-4 Immediate Infrastructure Failure Project.
 - Pre-construction design will begin during the 2010 Spring semester

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

- Building 1 Gymnasium Modernization
 - Approved in the 2008/2009 cycle, but not funded. Funding depends on the successful passage of a Higher Education Facilities bond measure in November 2010.
- Building 13 Instructional Building Modernization (Final Project Proposal)
- Building 3 Fine Arts Modernization - Phase 2 (Initial Project Proposal)



-Construction Photos of CSM B10 Campus Center and B5 Allied Health & Wellness --

Completed Projects – The following projects were completed in Spring of 2009:

- Building 16 Classroom Modernization Phase 3
- Buildings 2/4 Fine Arts Complex Modernization
- Building 14 Classroom Modernization Phase 2
- South East Infrastructure Project
- CIP2 Design-Build Project
 - Demolition of Buildings 10, 11, 13
 - Central Chiller Plant

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

- CIP2 Design-Build Project
 - New Building 5 Allied Health and Wellness / Aquatic Center
 - Construction Period: Fall 2008 - Spring 2010
 - New Building 10 Campus Center
 - Construction Period: Spring 2009 - Spring 2011 Site Work Improvements
 - Construction Period: Spring 2009 - Spring 2011
 - Building 4 Stelevator
 - Construction Period: Spring 2009 - Fall 2009
- Buildings 12/15/17/34 Design Build Modernization
 - Building 12
 - Construction Period: Spring 2010 - Summer 2010

- Building 15 and 17
 - Construction Period: Spring 2009-Winter 2009
- Building 34
 - Construction Period: Spring 2011-Summer 2011

Active Planning Projects – The following projects are in the planning stages at CSM:

- Building 9 Modernization
 - Design and Pre-Construction: Spring 2009 – Fall 2009
- North Gateway (Demolition of Buildings 21-29) Project
 - This State Funded Project has been approved by DSA and it has been approved and funded by the State Chancellor’s Office. Reimbursement to the District remains contingent on the State’s financial situation. Since the project was on hold since last December, Staff is currently finalizing design loose ends and expects to bid the project in early 2010.

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

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



--Conceptual Rendering of Skyline College Building 4 & Building 11 --

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

- Building 7 Science and Allied Health
- Facilities Corporation Yard
- Building 5 Library Classroom and Facelift
- Parking Lot 7A (R) and 10 (H)

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

- Replacement Facilities Maintenance Center
- Construction Phase: Spring 2008 – Fall 2009 CIP2 Design-Build Project
 - New Building 4 Multicultural Center, Cosmetology, Administration & Classroom
 - Construction Phase: Spring 2009 - Spring 2011
 - New Building 11 Automotive Transmission Facility
 - Construction Phase: Spring 2009 - Spring 2011
 - Sitework Improvements
 - Construction Phase: Spring 2008 - Spring 2011

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

- Building 1 Ceramics Lab
 - Pre-Construction and Design: Spring - Summer 2009

- Construction Period: Fall 2009
- Building 1 Skylights Replacement & Waterproofing
 - Pre-Construction and Design: Spring 2009 – Fall 2009
 - Construction Period: Fall 2009
- Electrical Infrastructure Upgrades
 - This State Funded Project was approved and funded as a Priority A-4 Immediate Infrastructure Failure Project and will be funded in the 2010-2011 funding cycle
 - Pre-Construction and Design: Spring 2010

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

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

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

- Districtwide Data Center - New Construction (Initial Project Proposal)

AUXILIARY or ENTERPRISE FUNDS

Associated Students

The Student Bodies represent student interests at each of the Colleges. Associated Student Body financial statements and summaries of activities, as submitted by the Colleges, are included on Pages 99-109 of this report. Total income and expenditures for the Associated Student Body (ASB) for the fiscal years 2007-08 and 2008-09 are listed below:

Associated Students Income	2007-08	2008-09	\$ Change	%Change
Cañada College ASB	\$97,789	\$111,650	\$13,861	14.17%
College of San Mateo ASB	205,236	213,614	8,378	4.08%
Skyline College ASB	146,146	153,571	7,425	5.08%

Associated Students Expenditures	2007-08	2008-09	\$ Change	%Change
Cañada College ASB	\$79,609	\$85,878	\$6,269	7.87%
College of San Mateo ASB	167,978	205,099	37,121	22.10%
Skyline College ASB	96,400	85,613	(10,787)	-11.19%

Activity card sales are the major source of income for the Associated Students. Payment of the Student Body Fee supports many student-sponsored activities and programs and entitles students to a photo-ID student body card providing discounts throughout the year.

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

The following table is a comparison of Net Income from ASB Operations:

Associated Students Net Income	2007-08	2008-09	\$ Change	%Change
Cañada College ASB	\$18,180	\$25,772	\$7,592	41.76%
College of San Mateo ASB	37,258	8,515	(28,743)	-77.15%
Skyline College ASB	49,746	67,958	18,212	36.61%

Bookstores

Fiscal year 2008-09 proved to be both a very rewarding and exciting year with our enrollment increase at all three Colleges as well as a challenging year for the Bookstores with financial losses suffered as a result of the Lehman collapse and the lower interest rates paid on our investments. As the most visited place on any college campus, the Bookstore is charged with both meeting and exceeding the needs of students, faculty and staff. The Bookstore team is committed to striving for further innovation and will continue to provide exceptional service to the community.

Following are highlights of the successes and challenges this past year and provide detail about financial performance.

Course Materials Sales

The sale of new and used textbooks, coursepacks, digital books and rental books are the core mission of the District Bookstores and account for roughly 74% of the total sales in the District Bookstores. The Bookstore managers, Judy Worster from College of San Mateo, Jai Kumar from Cañada College and Kevin Chak from Skyline College, work very closely with our faculty and academic support staff as well as publishing company representatives to ensure that the Bookstores meet their goal in providing the right book at the best price at the exact time the student needs it. In addition to this, the Bookstore managers are charged with obtaining as many used textbooks as possible as well as identifying titles to add to our textbook rental program. Used textbooks represent the best overall savings to our students. Priced 25% less than new textbooks, used textbooks are obtained through a rigorous procurement process by each store manager.

To date, there are five major used textbook wholesale companies in the United States today. Every college and university in the country sends its textbook list to these wholesalers with the hope of obtaining as many used textbooks as possible. The key to success is getting the booklist from the faculty as early as possible to work with the companies for the longest period possible. Equally important and doubly beneficial to the student is our ability to buy back books at the end of each semester. When textbook orders are processed by the Bookstore on time and the textbook is being readopted in the same edition for the coming semester, the Bookstore can give the student a 50% cash return on his or her investment and further supplement the stock of used textbooks for future students. This year, each Bookstore increased the number of used books procured and sold to students for an overall increase in use book sales of \$285K or 14%. This increase is substantial as used textbook sales account for 48% of all textbook sales, delivering substantial savings to our students. Coursepack sales, the sale of materials assembled by the faculty and properly cleared for copyright use by the Bookstore staff, also increased 4% over last year. Total unit sales measured by leveling the price of all textbooks to what they would sell for at the new price increased this year over last year by 3%. Our store managers along with our faculty and academic support

staff are to be congratulated for focusing on textbook price and availability, getting the booklists in to the store promptly for the work done by the entire Bookstore staff to ensure delivery of more used books sold than before.

Textbook Rental Program

The textbook rental program continues to flourish and serve as a model for college bookstores around the country. Thanks to the joint efforts of Auxiliary Services Director Tom Bauer and the District Foundation team in partnership with our District Bookstore and auxiliary vendors, over \$50K was raised or allocated to fund the purchase of additional textbooks for the rental program now active at all three of the Colleges. In addition, the Bookstores added \$52,000 worth of books to the program using its reserve dollars. These dollars are used to purchase inventory that will enter the rental program. Cañada College continues its efforts to raise funds for the program as well making Cañada Bookstore the leader in textbook rentals in the District and possibly the State. The District Bookstores are currently partners in a discussion with other bookstore leaders in the Bay 10 about creating a textbook rental program that will serve all of the Bay 10 colleges using federal grant money with our own Cañada College Bookstore as the lead store in this endeavor. The Bay 10 group will file for the grant in the 2009-10 academic year.

Textbook rentals increased 17% this year over last year with increases at each store. In this academic year alone, the Bookstores rented textbooks valued at \$751K for \$187K, saving students a total of \$564K; the program has saved students over \$1.3 million since 2005 with recent inventory additions increasing that number exponentially. We expect the cumulative savings to top \$2 million dollars in this academic year with our rental library, which started out with 35 titles in 2005, exceeding 700 titles spanning almost all disciplines. Special acknowledgement and congratulations go to Jai Kumar, manager of the Cañada College Bookstore and the store staff Brian Horowitz and Laura Brugioni. The Cañada Bookstore leads the District in all matters concerning rentals and was the founding store of the program. Jai and his team receive unparalleled support from the College administration and faculty to make this program a shining success, enabling it to be duplicated at both CSM and Skyline.

2008-09 Course Materials Sales Comparison

CSM	Description	2007-08	2008-09	\$ Difference	% Difference
	New	\$ 2,033,286.87	\$ 1,840,735.53	\$(192,551.34)	-10%
	Used	\$ 739,638.82	\$ 947,360.94	\$ 207,722.12	22%
	CoursePacks	\$ 66,094.47	\$ 61,873.68	\$ (4,220.79)	-7%
					0%
	Total	\$ 2,839,020.16	\$ 2,849,970.15	\$ 10,949.99	
	Rental	\$ 9,512.25	\$ 15,723.18	\$ 6,210.93	40%
	NTE (Unit Sales)	\$ 3,019,471.96	\$ 3,103,883.45	\$ 84,411.49	3%

SKYLINE	New	\$1,472,922.24	\$1,477,251.27	\$ 4,329.03	0%
	Used	\$ 729,720.70	\$ 760,223.27	\$ 30,502.57	4%
	CoursePacks	\$ 68,555.63	\$ 67,484.45	\$ (1,071.18)	-2%
	Total	\$2,271,198.57	\$2,304,958.99	\$ 33,760.42	1%
	Rental	\$ 38,707.60	\$ 44,722.93	\$ 6,015.33	13%
	NTE (Unit Sales)	\$2,445,883.17	\$2,490,882.30	\$ 44,999.12	2%

CANADA	New	\$ 988,467.33	\$1,031,462.08	\$ 42,994.75	4%
	Used	\$ 324,572.20	\$ 372,231.63	\$ 47,659.43	13%
	CoursePacks	\$ 28,473.20	\$ 40,895.50	\$ 12,422.30	30%
	Total	\$1,341,512.73	\$1,444,589.21	\$ 103,076.48	7%
	Rental	\$ 108,028.28	\$ 127,320.55	\$ 19,292.27	15%
	NTE (Unit Sales)	\$1,421,230.26	\$1,527,770.92	\$ 106,540.66	7%

Total District	New	\$4,494,676.44	\$4,349,448.88	\$(145,227.56)	-3%
	Used	\$1,793,931.72	\$2,079,815.84	\$ 285,884.12	14%
	CoursePacks	\$ 163,123.30	\$ 170,253.63	\$ 7,130.33	4%
	Total	\$6,451,731.46	\$6,599,518.35	\$ 147,786.89	2%
	Rental	\$ 156,248.13	\$ 187,766.66	\$ 31,518.53	17%
	NTE (Unit Sales)	\$6,886,585.40	\$7,122,536.67	\$ 235,951.27	3%

Computer Sales

The District Bookstores’ partnership with Apple Computer continues to be a jewel in the array of services that the Bookstores provide to the District community. Sales actually dropped this year by \$151.8K or 12% from our record sales year last year. The sole reason for this decrease is the drop in institutional sales to the District. The District purchases its Apple computers, primarily for use in computer labs across the District. These sales are cyclical as the life span of computers ranges from 3-4 years on average. Institutional sales have dropped by 40% this year. The positive note here is that our consumer sales or the sales to individual students, faculty and staff have increased by 28%. There are a number of people to acknowledge for this continued achievement including Skyline Bookstore manager, Kevin Chak, who has spearheaded the project with Apple; Jai Kumar; CSM Bookstore Operations Assistant Munendra Sharma; and Brad Witham of the District ITS department. Last year, Brad began to work with Kevin to place all Apple computer orders through the Bookstores. As a result, the Bookstores increased sales of Apple computers and were able to share a portion of sales commission totaling \$8,520 with Information Technology Services (ITS) to help defray the costs of recycling computers. This partnership helps the entire District, and the Bookstore team is proud to be a part of it.

Student Employees

The District Bookstores are fortunate to have the talents of many students working in the Bookstores at all three Colleges. Student employees provide essential perspective on the needs of students to the Bookstore management and classified staff, provide essential services to the Bookstore and are able to learn how to work in a fast paced retail environment with a focus on exceptional customer service. Our student employees are so successful that most of the classified and professional supervisory staff working in the Bookstores today actually started as student employees. Outstanding “senior” students in each Bookstore provide exceptional service and serve as mentors and role models for newer student employees. From CSM, Patricia Brown, Gerard Contreras, Daniel Corzantes, Rosalyn Fischer, Fernando Martinez; from Skyline, Sara Torrigino, Michelle Brackett, Jennifer Wong,

Alex Torres; and from Cañada, Reshma Prasad, Charles Cianos, Juan Guzman, Wilder Garcia, Elizabeth Alipate, Alvin Lal and Francisco Olivares. Congratulations to each of these students on a job well done!

Bookstore Contribution

It is important to note that the Bookstores are self-sustaining and cover all of their expenses. In addition, the Bookstores return money to the District for support and for the support of students each year. Below are some of the highlights of this District support:

- \$109K in salary and benefit support to District which offsets Fund 1 expenses
- \$67.7K in support to the Peninsula Library System
- \$6K per year in student textbook scholarships
- \$20K per year in product donations to campus causes
- \$52K in product to support the textbook rental program

The Bookstores are proud of this support and plan to continue supporting the goals and objectives of the District. These contributions would not be possible if not for the continued efforts of the Bookstore team; From CSM, Judy Worster, James Peacock, Jo Pisa, Mary Leonard, Jackie Collado, Munendra Sharma; from Skyline, Kevin Chak, Marta Cuellar, Matt Hernandez and Tan Tam Wai; from Cañada, Jai Kumar, Brian Horowitz and Laura Brugioni.

Financial Performance

The Bookstore Fund returned a modest sum to its reserve in 2008-09. The lion's share of that return came from successful efforts at each store with the procurement of used books. In addition to the success we realized with used books, the impact of food and convenience sales, which realized a 61% increase in sales or \$409K this year versus \$254K last year, and textbook rentals have aided significantly in our achievement. We are especially proud of our financial return in light of the dramatic loss in our investment account due to the collapse of Lehman Brothers; this resulted in a \$ 151.6K loss booked on the October income statement.

Financial Information

The Bookstore Fund budget for 2009-10 totals \$8,957,700 as indicated on Page 70. The net beginning balance for the Bookstore Fund is \$6,471,738. The budget includes provisions for increased annual cash flow requirements, inventory and full maintenance needs of the store facilities.

The following data reflects Bookstore operations for the fiscal year beginning July 1, 2008 through June 30, 2009. It includes Fall 2008, Spring 2009 and Summer 2009 semesters.

Bookstore Sales	2007-08	2008-09	\$ Change	% Change
Regular Merchandise Sales	\$7,326,484	7,613,662	\$287,179	3.92%
Computer Products Sales	1,242,727	1,090,891	(\$151,836)	-12.22%
Total Merchandise Sales	8,569,211	8,704,553	\$135,342	1.58%

Regular merchandise sales have increased this year compared to last year. The increase in textbook sales as a result of our strong enrollment as well as the increase in food and convenience sales drives this increase.

Computer sales, as stated previously, have declined this year due to a decrease in institutional sales. Computer and computer product sales bring a great service to the District students and staff. They are, unfortunately, very

low margin items. The Bookstore is committed to selling these items despite the low margin because of the service provided to the District.

There was a slight decrease in cost of goods sold; this is significant due to the fact that we realized an overall increase in sales. The increase in operating expenses over last year reflects the Lehman loss. Had we not experienced this loss, the Bookstores would have shown a decrease in operating expenses despite salary increases. We also show a loss in interest and other income due to the reduction in interest payments on our investments coupled with lower commissions from Apple Computer due to the decrease in institutional computer purchases.

Below is a summary of comparative figures:

Bookstore Recap	2007-08	2008-09	\$ Change	% Change
Total Merchandise Sales	8,569,211	8,704,553	135,342	1.58%
Cost of Goods Sold	6,222,221	6,194,387	(27,834)	-0.45%
Gross Profit	2,346,990	2,510,166	163,176	6.95%
Total Operating Expenses	2,350,961	2,498,138	147,177	6.26%
Net Income from Operations	(3,971)	12,028	15,999	402.89%
Interest and Other Income	517,463	462,233	(55,230)	-10.67%
Net Income Before Other Expenses	513,492	474,261	(39,231)	-7.64%
Other Income: In-Kind Donation, POS System	-	64,516	64,516	100.00%
Other Expense: Salary/Benefits, POS Contribution, Donations	162,775	248,963	86,189	52.95%
Net change in Fund Balance	350,718	289,814	(60,904)	-17.37%

While the Bookstores ended 2008-09 in the black after all expenses, it was still a very challenging year financially as demonstrated above. As the District focuses on enrollment growth coupled with the Bookstores' efforts to improve service, offer more used textbooks, grow the rental program, launch digital textbooks at all three Colleges, increase the amount of custom and institutionally adopted textbooks District wide and further maximize the interest and other income potential of all the stores, the stores' service to the campus community and the resulting financial performance in 2009-10 will only get better.

Cafeterias

The Cafeteria Fund budget for 2009-10 totals \$187,000 as indicated on Page 72. The net beginning balance in the Cafeteria Fund is \$398,444.

Beverage, Snack and Food Service Vendors –

- The District's beverage vending service partner is Pepsi Bottling Group. The contract was awarded effective July 1, 2007 ending on June 30, 2012.
- The District's snack vending partner is Action Vending. The contract was awarded on January 1, 2007 ending on June 30, 2011.
- The District's food service partner is Pacific Dining Services. The contract was awarded on July 1, 2007 ending on June 30, 2010 with an option for two one year renewals thereafter.

Pacific Dining, under the leadership of Rick McMahon, Enrique Alonso and Octavio Amezcua operate the food service at the three District campuses after being awarded the contract in June 2007. College of San Mateo has

both a mobile kitchen procured to augment operations with the demolition of Building 5 (where the CSM cafeteria was previously housed) and a satellite food operation (kiosk) to serve the central campus. KJ Café has contracted to operate beverage and snack kiosks at both Skyline and College of San Mateo. The District’s vending services contractors are Pepsi Bottling Group and Action Vending.

Food service income has decreased by 11.94% largely due to the temporary closure of the café facility at CSM and slower than usual sales at Canada College due to the fact that Building 5 and the Administration building are essentially vacant. Further effecting sales is the State fiscal crisis which has dramatically impacted the catering requests throughout the District. Catering accounts for a significant portion of income for the food service team. Skyline cafeteria sales are very strong since the opening of Building 6.

Vending incomes have increased by 20.76% compared to last year. The increase in vending sales can be seen at all three colleges with the addition of machines at Building 9 on the Cañada campus and at CSM, which could be a result of the temporary closure of the main café facility as well as the influx of construction related staff who utilize the machines frequently.

Overall expenditures have decreased dramatically this year as the procurement of the mobile kitchen impacted us last year. The main contributors to the decrease were decrease in special college support in van purchase and reduction of depreciation expenses.

Income from food service and vending contracts enables the District to provide food and beverage services to the students. These combined resources, along with interest income, also provides a stable Cafeteria fund not requiring support from the general fund. The fund is also responsible for the long-term maintenance and upgrading of aging facilities and equipment, as well as all expenses relating to the ongoing operational requirements under the food service and vending contracts.

Cafeteria Fund summary:

CAFETERIA FUND	2007-08	2008-09	\$ Change	% Change
Food Service Income	\$120,691	\$106,286	(\$14,405)	-11.94%
Vending Income	86,265	104,175	\$17,911	20.76%
Interest Income	21,834	4,383	(\$17,451)	-79.93%
Other Income	917	997	\$80	100.00%
Total Income	229,707	215,842	(13,865)	-6.04%
Expenditures	451,013	225,465	(\$225,548)	***
Net Change in Fund Balance, includes restricted vending income	(\$221,306)	(\$9,624)	\$211,683	***
*** Disposal of Café equipment and furniture at Skyline and CSM in prior year.				

It is important to note that our Auxiliary Services vendors offer great service as well as support for our students via scholarships and donations. The following is a highlight of the support from our vendors:

Pacific Dining:

- \$6K per year of the 3 year contract in student scholarships (\$2K per campus)

- \$27.9K per year of the three year contract in in-kind catering services supporting the Scholarship Awards Ceremony at each campus as well as numerous activities sponsored by the President's Office and Associated Students at each college.
- Commission on sales paid monthly that support the maintenance of all our food service facilities and equipment.

Pepsi:

- \$20K donation each year of the five year contract used to support college endeavors.
- \$12K in support of the textbook rental program in 08-09 based on a \$1.00 per case rebate on sales through the bookstores and cafeterias; we receive this support each year.
- \$13.5K in donated product each year of the five year contract; each campus receives 100 free cases of Pepsi product each year of the contract.
- \$6K in marketing dollars per campus each year of the five year contract to support bookstore, food service and associated students endeavors.
- Commission on sales paid monthly which is turned over to the Associated Students to support the many programs and services they offer.

Action Vending:

- \$3K in student scholarships per year each year of the five year contract (\$1K per campus).
- Commission on sales paid monthly which is turned over to the Associated Students to support the many programs and services they offer.

The support of our vendors displays their commitment to our students, our goals as a District. Each of them is a valued partner for which we are all grateful.

While income from contracts enables the District to provide services to students, faculty and staff, the program must be self-supporting. The income from food services and vending contracts, along with interest income, provides a stable Cafeteria fund that does not require support from the general fund.

The Cafeteria fund provides for long-term maintenance and upgrade of aging facilities and equipment including expenses relating to ongoing operations.

San Mateo Athletic Club and the San Mateo Aquatic Center

In the Spring 2010, the District will be opening a state of the art fitness and aquatic center on the campus of College of San Mateo in the newly constructed Building 5. We are building a 24,500 square foot Fitness Center along with an aquatics complex containing a 50 meter Olympic size swimming pool along with a 25 meter pool for Adaptive Fitness. The Fitness and Aquatic Centers will serve the needs of the academic programs at College of San Mateo. Operating as an enterprise, the Fitness and Aquatic Centers will be a community focused fee-based operation offering numerous service options to the San Mateo campus community and the community at large.

Currently, a team including the Chancellor, CSM Dean of Athletics, CSM Fitness faculty, Construction Planning staff, Director of Auxiliary Services and others are working on finalizing the plans for the layout and procurement of equipment in the facility. The Director of Auxiliary Services is working with various teams to create budgets, job descriptions, staffing and marketing plans as well as long-term strategic goals and objectives.

The Fitness Center will include:

Over 14,000 sq. ft. of main floor space dedicated to:

- Strength Training
- Cardiovascular Training
- Open Workout Area

Over 5,500 sq. ft. of space dedicated to:

- Spinning Room
- Group Exercise Room
- Yoga Room
- Pilates Room

The San Mateo Aquatic Center will be used for our academic programs as well as enterprise endeavors including rental of the pool to various clubs and groups throughout the San Mateo County area. We also hope to start our own club swimming program at College of San Mateo and attract major swimming competitions to our pool which will be among the best and largest in the area.

The two centers offer many opportunities for future endeavors. These include:

- Club Swimming
- Masters Swimming
- Personal Trainer Certification
- Lifeguard Certification
- Water Safety Instructor Certification
- Aesthetics Program
- Spinning Certification
- Pilates Certification
- Yoga Certification
- Partner programs with Peninsula Healthcare District
- Nutrition Counseling

There is a great deal of excitement building across the District for the opening of these new facilities this spring. We expect a number of staff and faculty along with members of the San Mateo County community to become members to support and celebrate an outstanding facility.

CHILD DEVELOPMENT FUND

The Child Development Fund detailed on Pages 76-80 maintains the required financial accounting for the District's child development centers. The Fund was established by the Board of Trustees on April 8, 1981, to account for the Child Development Center at College of San Mateo (Mary Meta Lazarus Child Care Center). During Spring 1996, the Skyline College Children's Center was established. In Fall 1998, the Cañada College Child Development Center opened; however, the Center closed in 2002-03. Cañada College subcontracted its portion of the State General Center contract to the City of Pacifica in 2008-09, but for 2009-10 the College has agreed to let the California Department of Education temporarily contract directly with the City of Pacifica pursuant to an agreement between the CDE and the San Mateo County Office of Education.

The 2009-10 budget for the Child Development Fund totals \$1,150,371. Estimated income is projected at \$715,708. The net beginning balance of the Child Development Fund is \$166,888. Income and expenditures are based on 2008-09 and have been increased for cost of living adjustments.

TRUST FUNDS (FINANCIAL AID)

The Student Aid Fund detailed on Pages 82-85 includes the 2009-10 estimated allocations from the Federal government for Pell Grants (PELL), Supplemental Educational Opportunity Grants (SEOG), and Academic Competitiveness Grants (ACG), as well as estimated State funding for Cal Grants. The 2009-10 budget for the Student Aid Fund totals \$10,173,444. Estimated income in the Student Aid Fund is also \$10,173,444. The net beginning balance of the Fund is \$235,313.

Estimating Financial Aid is difficult because three funding sources (PELL, ACG 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. Given the State budget crisis and overall economic downturn, applications for Financial Aid are expected to increase.

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 EOPS and CARE grants typically are paid from the Student Aid Fund. Income and expenditures will be recognized in this Fund during 2009-10 when these grants are finalized and amounts are determined for aid purposes.

RESERVE FUND FOR POST-RETIREMENT BENEFITS

The Reserve Fund for Post-Retirement Benefits budget for 2009-10 totals \$2,676,250 as shown on Page 88. The net beginning balance in the fund totals \$34,564,987. The Fund consists of estimated interest income and transfers from other funds. Effective July 1, 2009, the District started charging itself an amount to cover the future medical benefit costs for current employees. These charges appear as part of the benefit expenses in all funds, and are transferred to this fund.

Governmental Accounting Standards Board Statement 45 (GASB 45) establishes uniform financial reporting standards for Other Post-Employment Benefits (OPEB) other than pensions and requires school districts to financially recognize their liabilities for retiree health and welfare benefits. For the District, this includes the cost of post retirement medical benefits for its current and future retirees. Like many governmental employers, the District pays for medical insurance for retirees. Unlike PERS and STRS, these retirement costs are not pre-funded. Instead, the District pays each year's cost out of the current year's budget, also called the "pay as you go" method.

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

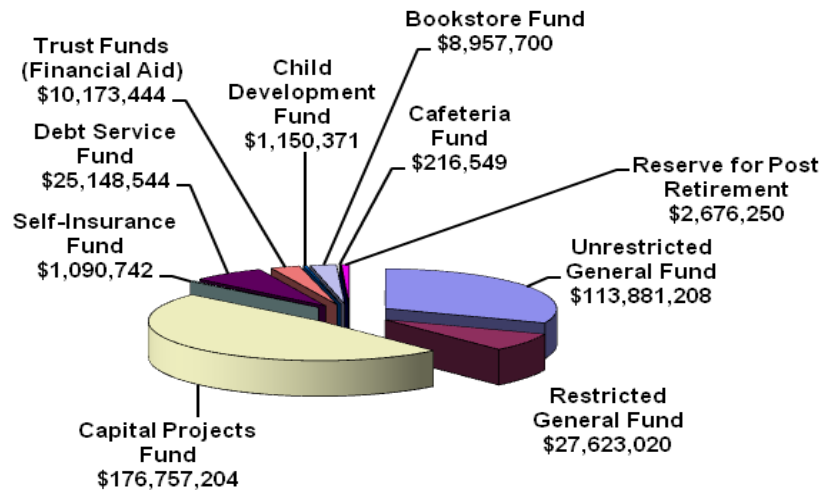
New Governmental Accounting Standards Board (GASB) standards have required public entities to disclose the existence and/or cost of retiree health benefits. The District selected consultants to assist in developing a plan, establishing a retirement board of authority and creating and managing an irrevocable trust for these benefits. Establishing an irrevocable trust allows the District to invest the funds in more long-term and more lucrative investments and also to allow the retirement reserve to actually reduce the District's liability for post-retirement benefits. Establishing the trust and the agreements does not obligate the District to place funds in the trust, and

funds may be disbursed from the trust for any current retiree benefit expense. This tends to lessen the negative aspects of the trust and continues to allow the District cash management flexibility.

2009-10 FINAL BUDGET SUMMARY

The 2009-10 budgets for each fund include, for the most part, expenditure budgets. For fund balance information, please refer to Pages 32-33. The relationship of each fund to the total Final Budget is illustrated in the following table.

Fund	2009-10 Budget	% of Total
Unrestricted General Fund	\$113,881,208	30.97%
Self-Insurance Fund	1,090,742	0.30%
Debt Service Fund	25,148,544	6.84%
Restricted General Fund	27,623,020	7.51%
Capital Projects Fund	176,757,204	48.07%
Bookstore Fund	8,957,700	2.44%
Cafeteria Fund	216,549	0.06%
Child Development Fund	1,150,371	0.31%
Trust Funds (Financial Aid)	10,173,444	2.77%
Reserve for Post-Retirement Benefits	2,676,250	0.73%
TOTAL	\$367,449,005	100.00%



This page intentionally left blank



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Budget Tables

Page 31 – SMCCCD Funds Chart

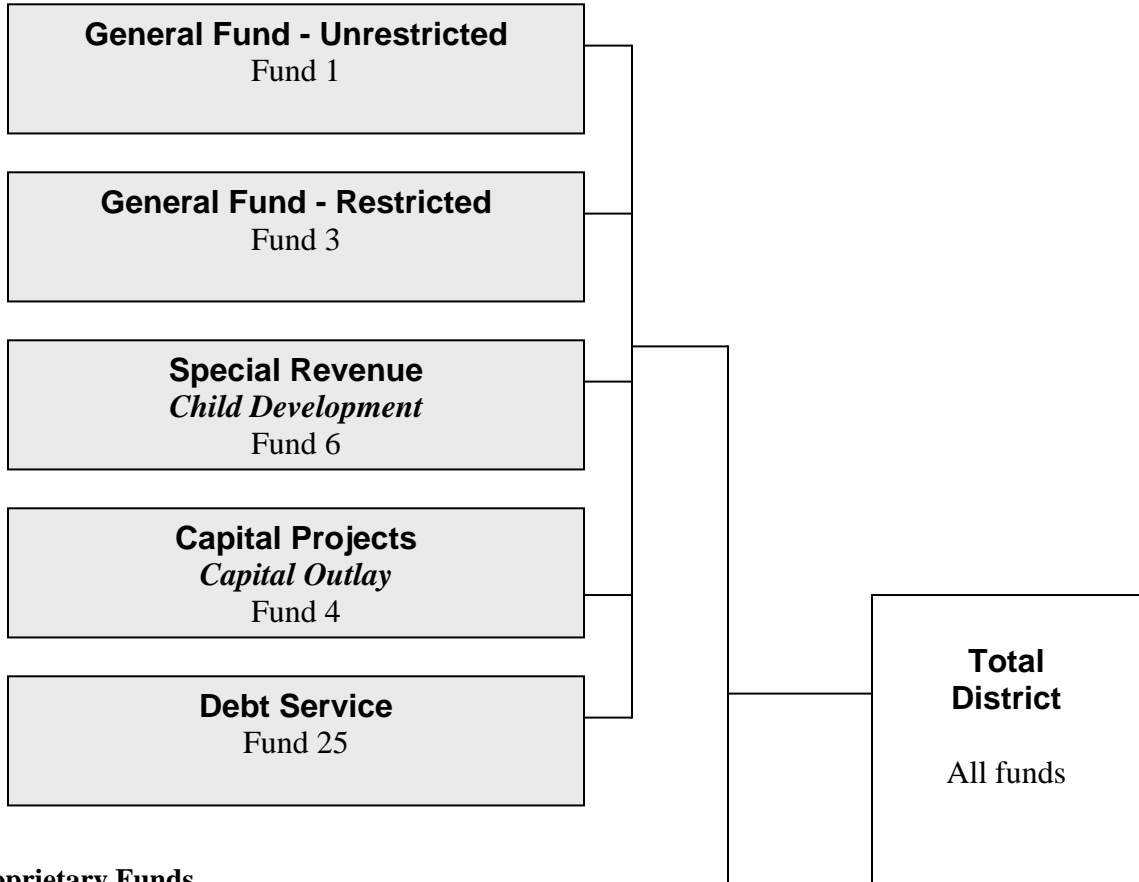
Page 32 – 2009-10 Adoption Budget

Page 34 – 2008-09 Year-End Actuals

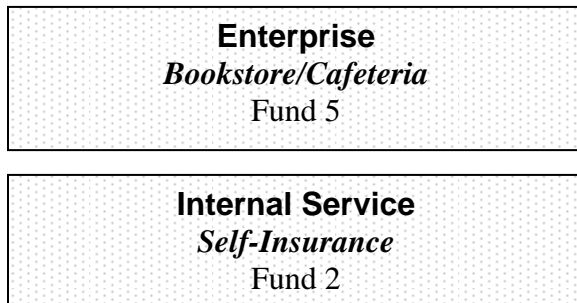
This page intentionally left blank

San Mateo County Community College District Funds

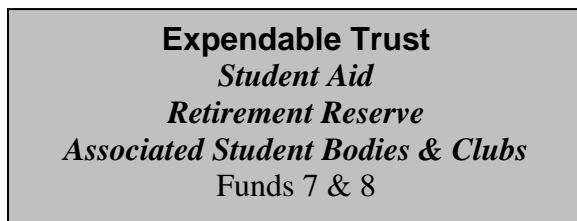
Governmental Funds



Proprietary Funds



Fiduciary Funds



**San Mateo County Community College District
2009-2010
Final Budget - All Funds**



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

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

Revenue

1	Federal Revenue	0	5,715,546	35,680	0	0
2	State Revenue	42,490,877	9,138,547	452,100	635,893	0
3	Local Revenue	65,983,300	11,960,794	227,928	10,429,220	24,871,700
4	Total Revenue	108,474,177	26,814,886	715,708	11,065,113	24,871,700

Expenses

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

Transfers & Other

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

Fund Balance

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

**San Mateo County Community College District
2009-2010
Final Budget - All Funds**

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

**San Mateo County Community College District
2008-2009**

Year-End Actuals - All Funds



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

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

Revenue

1	Federal Revenue	0	3,693,819	53,434	0	0
2	State Revenue	52,812,232	10,415,648	481,150	11,279,112	0
3	Local Revenue	62,036,662	7,674,458	241,850	(9,613,416)	24,871,700
4	Total Revenue	114,848,894	21,783,926	776,434	1,665,696	24,871,700

Expenses

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	46,855,299	4,973,149	187,560	142,601	0
7	Classified Salaries	23,991,331	8,356,387	548,475	2,846,929	0
8	Employee Benefits	23,810,307	3,338,068	296,271	856,319	0
9	Materials & Supplies	1,453,316	1,994,360	75,589	5,018,976	0
10	Operating Expenses	9,768,956	3,725,647	96,837	13,813,156	0
11	Capital Outlay	132,358	269,788	15,484	111,895,932	0
12	Total Expenses	106,011,566	22,657,400	1,220,215	134,573,913	0

Transfers & Other

13	Transfers In	\$0	2,476,031	432,795	1,332,122	0
14	Other Sources	0	0	0	470,000	0
15	Transfers out	(4,612,935)	(531,070)	0	(464,924)	0
16	Contingency	0	0	0	0	0
17	Other Out Go	(6,542)	(841,328)	0	0	(25,148,544)
18	Total Transfers/Other	(4,619,477)	1,103,633	432,795	1,337,198	(25,148,544)

Fund Balance

19	Net Change in Fund Balance	4,217,848	230,159	(10,986)	(131,571,019)	(276,844)
20	Beginning Balance, 7/1/08	10,312,552	3,976,966	177,874	180,753,596	18,441,349
21	Balance	0	0	0	0	0
22	Net Fund Balance, 6/30/09	14,530,400	4,207,125	166,888	49,182,578	18,164,505

**San Mateo County Community College District
2008-09
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	8,538,477	0	12,285,731	1	
0	0	0	486,129	0	75,474,271	2	
9,166,786	215,843	1,807,121	61,812	297,538	96,760,353	3	
9,166,786	215,843	1,807,121	9,086,418	297,538	184,520,355	4	
6,194,387	0	0	0	0	6,194,387	5	
0	20,402	0	0	0	52,179,011	6	
1,412,817	4,887	121,604	0	0	37,282,430	7	
375,511	89,564	41,531	0	0	28,807,571	8	
45,657	110,614	0	0	0	8,698,512	9	
913,116	0	1,802,343	0	69,013	30,189,067	10	
0	0	0	0	0	112,313,562	11	
8,941,488	225,467	1,965,478	0	69,013	275,664,539	12	
0	0	0	121,265	1,500,000	5,862,213	13	
64,516	0	1,981,139	0	0	2,515,655	14	
					0		
0	0	0	(3,791)	0	(5,612,720)	15	
0	0	0	0	0	0	16	
0	0	0	(9,160,580)	0	(35,156,995)	17	
64,516	0	1,981,139	(9,043,106)	1,500,000	(32,391,847)	18	
289,814	(9,624)	1,822,782	43,312	1,728,525	(123,536,033)	19	
6,181,924	408,068	6,445,054	192,001	32,836,442	559,997,476	20	
0	0	0	0	0	0	21	
6,471,738	398,444	8,267,836	235,313	34,564,967	433,938,765	22	

This page intentionally left blank



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund (Fund 1)

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

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

San Mateo County Community College District
2009-2010 Final Budget
Unrestricted General Fund (Fund 1) - Cañada College



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 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	1,529,445	1,568,824	1,647,086	1,662,118	1,648,937	100%	3
4 Total Revenue	\$1,529,445	\$1,568,824	\$1,647,086	\$1,662,118	\$1,648,937	100%	4
Expenses							
5 Certificated Salaries	\$8,990,168	\$9,845,546	\$10,001,011	\$9,895,460	\$9,096,724	55%	5
6 Classified Salaries	3,248,075	3,199,693	3,368,686	3,323,871	3,088,815	19%	6
7 Employee Benefits	2,820,138	2,920,233	3,172,888	3,001,316	3,327,632	20%	7
8 Materials & Supplies	239,109	96,527	382,872	97,421	372,319	2%	8
9 Operating Expenses	337,967	624,959	141,446	524,352	649,459	4%	9
10 Capital Outlay	20,335	26,308	0	0	5,000	0%	10
11 Total Expenses	\$15,655,792	\$16,713,266	\$17,066,903	\$16,842,420	\$16,539,948	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	(10,564)	(17,652)	(10,721)	(11,700)	(8,326)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(4,422)	0	0%	16
17 Total Transfers/Other	(\$10,564)	(\$17,652)	(\$10,721)	(\$16,122)	(\$8,326)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$14,136,911)	(\$15,162,094)	(\$15,430,539)	(\$15,196,424)	(\$14,899,338)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$14,136,911)	(\$15,162,094)	(\$15,430,539)	(\$15,196,424)	(\$14,899,338)		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
2009-2010 Final Budget**

Unrestricted General Fund (Fund 1) - College of San Mateo



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budet	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	3,429,833	4,269,741	3,095,584	3,468,768	3,603,333	100%	3
4 Total Revenue	\$3,429,833	\$4,269,741	\$3,095,584	\$3,468,768	\$3,603,333	100%	4
Expenses							
5 Certificated Salaries	\$20,392,536	\$21,861,864	\$20,825,154	\$21,025,439	\$20,100,229	61%	5
6 Classified Salaries	6,163,473	6,084,482	6,376,032	6,247,000	5,988,521	18%	6
7 Employee Benefits	5,855,124	6,205,681	6,537,423	6,314,448	6,924,772	21%	7
8 Materials & Supplies	461,249	432,473	451,545	312,927	413,046	1%	8
9 Operating Expenses	940,928	1,506,681	1,128,016	1,331,141	(335,301)	-1%	9
10 Capital Outlay	10,899	0	0	0	0	0%	10
11 Total Expenses	\$33,824,209	\$36,091,181	\$35,318,170	\$35,230,955	\$33,091,267	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	(330,171)	(366,185)	(250,143)	(262,531)	(84,796)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(1,000)	0	0	0	0	0%	16
17 Total Transfers/Other	(\$331,171)	(\$366,185)	(\$250,143)	(\$262,531)	(\$84,796)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$30,725,547)	(\$32,187,625)	(\$32,472,728)	(\$32,024,718)	(\$29,572,730)		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	(\$30,725,547)	(\$32,187,625)	(\$32,472,728)	(\$32,024,718)	(\$29,572,730)		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
2009-2010 Final Budget
Unrestricted General Fund (Fund 1) - Skyline College



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 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	2,467,364	2,575,194	3,113,228	2,902,594	2,758,570	100%	3
4 Total Revenue	\$2,467,364	\$2,575,194	\$3,113,228	\$2,902,594	\$2,758,570	100%	4
Expenses							
5 Certificated Salaries	\$14,905,200	\$15,623,167	\$16,146,899	\$16,508,725	\$15,646,715	59%	5
6 Classified Salaries	4,680,039	4,552,722	4,812,160	4,764,004	4,366,076	16%	6
7 Employee Benefits	4,251,619	4,359,983	4,650,649	4,606,975	5,065,400	19%	7
8 Materials & Supplies	396,333	325,738	449,521	341,815	546,540	2%	8
9 Operating Expenses	591,556	897,496	799,982	896,576	888,735	3%	9
10 Capital Outlay	84,058	31,661	81,648	21,761	45,194	0%	10
11 Total Expenses	\$24,908,805	\$25,790,767	\$26,940,859	\$27,139,856	\$26,558,659	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	(166,237)	(586,618)	(135,504)	(188,638)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(1,120)	0	0%	16
17 Total Transfers/Other	(\$166,237)	(\$586,618)	(\$135,504)	(\$189,758)	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$22,607,678)	(\$23,802,191)	(\$23,963,135)	(\$24,427,019)	(\$23,800,089)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$22,607,678)	(\$23,802,191)	(\$23,963,135)	(\$24,427,019)	(\$23,800,089)		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
2009-2010 Final Budget
Unrestricted General Fund (Fund 1) - District Office

	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1	\$0	\$0	\$0	\$0	\$0	0%	1
2	0	0	0	150	0	0%	2
3	0	18,008	0	46,696	0	0%	3
4	\$0	\$18,008	\$0	\$46,846	\$0	0%	4
Expenses							
5	\$272,912	\$347,049	\$634,400	\$608,387	\$475,220	3%	5
6	9,815,247	9,502,823	10,282,448	10,053,019	9,296,499	54%	6
7	3,474,794	3,478,348	3,864,348	3,816,906	3,939,744	23%	7
8	568,622	820,247	623,170	630,454	623,079	4%	8
9	1,188,045	1,129,170	2,219,184	1,417,903	2,871,407	17%	9
10	75,343	10,016	37,880	28,590	37,880	0%	10
11	\$15,394,963	\$15,287,653	\$17,661,430	\$16,555,259	\$17,243,829	100%	11
Transfers & Other							
12	\$0	\$0	\$0	\$0	\$0	0%	12
13	0	0	0	0	0	0%	13
14	(196,472)	(578,735)	(221,846)	(223,068)	0	0%	14
15	0	0	0	0	0	0%	15
16	0	0	0	0	0	0%	16
17	(\$196,472)	(\$578,735)	(\$221,846)	(\$223,068)	\$0	0%	17
Fund Balance							
18	(\$15,591,435)	(\$15,848,380)	(\$17,883,276)	(\$16,731,482)	(\$17,243,829)		18
19	0	0	0	0	0		19
20	0	0	0	0	0		20
21	(\$15,591,435)	(\$15,848,380)	(\$17,883,276)	(\$16,731,482)	(\$17,243,829)		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
2009-2010 Final Budget
Unrestricted General Fund (Fund 1) - Central Services*

	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1	Federal Revenue	\$0	\$0	\$0	\$0	0%	1
2	State Revenue	36,823,645	36,879,304	42,037,918	52,812,082	42%	2
3	Local Revenue	68,302,320	68,752,350	66,856,385	53,956,485	58%	3
4	Total Revenue	\$105,125,965	\$105,631,654	\$108,894,303	\$106,768,567	100%	4
Expenses							
5	Certificated Salaries	\$4,749,713	\$249,405	\$4,846,286	(\$1,182,711)	15%	5
6	Classified Salaries	614,657	376,915	565,382	(396,564)	5%	6
7	Employee Benefits	7,225,752	6,457,326	6,776,159	6,070,663	27%	7
8	Materials & Supplies	1,824,159	89,191	1,376,006	70,698	9%	8
9	Operating Expenses	8,261,599	5,713,408	9,486,013	5,598,984	43%	9
10	Capital Outlay	118,180	31,789	18,332	82,006	0%	10
11	Total Expenses	\$22,794,059	\$12,918,034	\$23,068,178	\$10,243,077	100%	11
Transfers & Other							
12	Transfers In	\$0	\$0	\$0	\$0	0%	12
13	Other Sources	0	232,268	0	0	0%	13
14	Transfers out	(2,488,862)	(5,973,426)	(2,292,345)	(3,926,998)	-48%	14
15	Contingency	(1,725,495)		2,030,001		148%	15
16	Other Out Go	0	0	(187,645)	(1,000)	0%	16
17	Total Transfers/Other	(\$4,214,357)	(\$5,741,158)	(\$449,989)	(\$3,927,998)	100%	17
Fund Balance							
Net Change in Fund							
18	Balance	\$78,117,549	\$86,972,461	\$85,376,136	\$92,597,492	\$77,049,601	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	\$78,117,549	\$86,972,461	\$85,376,136	\$92,597,492	\$77,049,601	21

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

San Mateo County Community College District
2009-2010 Final Budget
Unrestricted General Fund (Fund 1) - Total District



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	36,823,645	36,879,304	42,037,918	52,812,232	42,490,877	39%	2
3 Local Revenue	75,728,962	77,184,117	74,712,283	62,036,662	65,983,300	61%	3
4 Total Revenue	\$112,552,607	\$114,063,421	\$116,750,201	\$114,848,894	\$108,474,177	100%	4
Expenses							
5 Certificated Salaries	\$49,310,529	\$47,927,031	\$52,453,750	\$46,855,299	\$49,331,546	41%	5
6 Classified Salaries	24,521,491	\$23,716,635	25,404,710	\$23,991,331	24,227,151	20%	6
7 Employee Benefits	23,627,427	\$23,421,571	25,001,468	\$23,810,307	26,686,145	22%	7
8 Materials & Supplies	3,489,472	\$1,764,176	3,283,113	\$1,453,316	4,345,709	4%	8
9 Operating Expenses	11,320,095	\$9,871,714	13,774,640	\$9,768,956	15,810,837	13%	9
10 Capital Outlay	308,815	\$99,774	137,860	\$132,358	104,720	0%	10
11 Total Expenses	\$112,577,829	\$106,800,903	\$120,055,541	\$106,011,568	\$120,506,108	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	(3,192,306)	(7,522,616)	(2,910,559)	(4,612,935)	(1,841,484)	-52%	14
15 Contingency	(1,725,495)	1	2,030,001	0	5,407,030	152%	15
16 Other Out Go	(1,000)	1,000	(187,645)	(6,542)	0	0%	16
17 Total Transfers/Other	(\$4,918,801)	(\$7,521,615)	(\$1,068,203)	(\$4,619,477)	\$3,565,546	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$4,944,022)	(\$259,097)	(\$4,373,542)	\$4,217,848	(\$8,466,384)		18
19 Beginning Balance, July 1	10,571,651	10,571,651	10,312,554	10,312,552	14,530,400		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$5,627,629	\$10,312,554	\$5,939,011	\$14,530,400	\$6,064,016		21

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

This page intentionally left blank



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Internal Service Fund (Fund 2)

*This fund is used to account for the financing of tangible goods provided by one department or agency to other departments or agencies on a cost-reimbursement basis. The **Self-Insurance Fund** is the fund designated to account for revenue and expense of the District's self-insurance programs, including both Property and Liability and Workers' Compensation insurance needs.*

An amount is transferred into this fund each year from the Unrestricted General Fund in anticipation of estimated losses. This is a reserve for current and future losses; it may or may not be depleted during the year.

San Mateo County Community College District
2008-2009 Final Budget
Internal Service - Self-Insurance Fund (Fund 2) - Central Services



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	422,129	210,000	1,807,121	2,028,000	100%	3
4 Total Revenue	\$0	\$422,129	\$210,000	\$1,807,121	\$2,028,000	100%	4
Expenses							
5 Certificated Salaries	\$0	\$28,040	\$0	\$0	\$0	0%	5
6 Classified Salaries	26,875	122,455	27,109	121,604	27,395	3%	6
7 Employee Benefits	8,772	41,051	9,508	41,531	12,346	1%	7
8 Materials & Supplies	10,000	2,139	10,000	0	10,000	1%	8
9 Operating Expenses	700,000	789,608	1,063,000	1,802,343	1,041,000	95%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$745,647	\$983,293	\$1,109,617	\$1,965,478	\$1,090,742	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$178,000	9%	12
13 Other Sources	2,005,000	1,981,139	2,001,000	1,981,139	1,850,000	91%	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	\$2,005,000	\$1,981,139	\$2,001,000	\$1,981,139	\$2,028,000	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$1,259,353	\$1,419,975	\$1,101,383	\$1,822,782	\$2,965,258		18
19 Beginning Balance, July 1	5,025,079	5,025,079	6,445,054	6,445,054	8,267,836		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$6,284,432	\$6,445,054	\$7,546,437	\$8,267,836	\$11,233,094		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Debt Service Fund (Fund 25)

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

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

San Mateo County Community College District
2008-2009 Final Budget
Debt Service Fund (Fund 25) - Central Services



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	165,053	0	156,142	0	0%	2
3 Local Revenue	21,450,000	24,614,967	32,034,500	23,642,115	24,871,700	100%	3
4 Total Revenue	\$21,450,000	\$24,780,020	\$32,034,500	\$23,798,257	\$24,871,700	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	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	\$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	(28,149,707)	(28,852,468)	(32,129,136)	(32,129,135)	(25,148,544)	100%	16
17 Total Transfers/Other	(\$28,149,707)	(\$28,852,468)	(\$32,129,136)	(\$32,129,135)	(\$25,148,544)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$6,699,707)	(\$4,072,447)	(\$94,636)	(\$8,330,878)	(\$276,844)		18
19 Beginning Balance, July 1	30,844,674	30,844,674	26,772,227	26,772,227	18,441,349		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$24,144,967	\$26,772,227	\$26,677,591	\$18,441,349	\$18,164,505		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Restricted General Fund (Fund 3)

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

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

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

2009-10 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS**New Funds for the Current Fiscal Year****State Categorical funds reflect estimated cuts before allocating Federal ARRA funds**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO - Student Support Services	Federal			497,720		497,720
30004	TRIO - Upward Bound	Federal		250,000			250,000
30005	Work Study	Federal	106,385	83,799	262,102		452,286
30007	Career and Tech Ed Act (CTEA) Title IC	Federal	295,293	140,308	227,551		663,152
30028	TRIO - Student Support Services	Federal		231,550			231,550
30034	CTEA Tech Prep	Federal	65,145	65,144	65,144	7,817	203,250
30057	Workability III	Federal			149,214		149,214
30077	National Science Foundation - Chemistry	Federal		269,964			269,964
30079	Minority Science and Engineering Impr Prog	Federal		327,908			327,908
30080	College Cost Reduction and Access	Federal		570,825			570,825
30082	SAFE - Sequoia Union HSD	Federal		1,917			1,917
30085	USDOL-ETA CBJTG BayCEC	Federal			380,000		380,000
31002	Disabled Students Prog & Services	State	508,110	259,618	436,935		1,204,663
31003	Extended Opportunity Prog & Services	State	455,333	364,281	399,435		1,219,049
31004	Cooperative Agencies Resources for Educ	State	20,618	23,731	36,140		80,489
31009	Matriculation	State	215,942	147,993	178,929		542,864
31012	Foster Care Education	State		89,054			89,054
31016	Board Fin Asst Prog Adm Allow	State	282,020	210,658	257,170		749,848
31031	CalWORKs	State	75,735	75,735	75,735		227,205
31032	Middle College High School	State	77,981	77,981			155,962
31033	TANF	Federal	26,125	26,125	26,125		78,375
31035	Center for Int'l Trade Development	State			77,900		77,900
31043	Transfer and Articulation	State	1,520	1,520	1,520		4,560
31045	Staff Diversity	State				8,476	8,476
31055	MESA/CCCP	State		50,595	50,595		101,190
31055	MESA/CCCP	Local		8,326			8,326
31078	Enrollment Growth AD Nursing	State	80,512				80,512
31103	Econ Dev IDRC Surgical Technology	State			126,983		126,983
31109	Basic Skills 09-10	State	100,000	107,203	186,532		393,735
32003	Public Bdcst-CSG-TV	Local	612,481				612,481
32004	Public Bdcst-CSG-FM	Local	146,864				146,864
32005	Public Bdcst-Interconnect	Local	12,578				12,578
32015	SM Co JPA/Genentech Science	Local		4,000			4,000
32017	Menlo Park Redevelopment	Local		198,000			198,000
32055	Peninsula Health Care District	Local	353,338				353,338
32063	Early Childhood Impr Prog - SMCOE - First 5	Local		306,220	31,360		337,580
35022	KCSM TV	Local	2,800,000				2,800,000
35023	KCSM FM	Local	1,500,000				1,500,000
35046	Peninsula Library Systems	Local				140,000	140,000
38165	SMC Ind Living Skills	Local	150,000				150,000
38179	SMC Business Writing Academy	Local		25,000			25,000
39001	Parking Fees	Local				3,194,686	3,194,686
39017	Community Education	Local	599,950				599,950
39030	Health Service Fees	Local	388,235	205,349	343,914		937,498
Total 2009-2010 New Funds			8,874,165	4,122,804	3,811,004	3,350,979	20,158,951

2009-10 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS
Carry-over balance from the prior year

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO Student Support Services	Federal			128,701		128,701
30004	TRIO Upward Bound	Federal		24,975			24,975
30005	Work Study	Federal		3,034			3,034
30028	TRIO Student Support Services	Federal		72,288			72,288
30075	UISFL Asian Studies	Federal			11,478		11,478
30077	National Science Foundation - Chemistry	Federal		101,495			101,495
30079	MSEIP Minority Science Engineering	Federal		114,021			114,021
30080	CCRAA Hispanic Serving Inst	Federal		322,406			322,406
30083	WIA - EWD/Allied Health Prog	Federal		46,011			46,011
30085	USDOL-ETA CBJTG BayCEC	Federal			752,950		752,950
30086	NSF S-STEM (M-SETS) Scholarships	Federal		54,103			54,103
31002	AB 77/DSPS/Handicap	State	22,498		30,602		53,099
31003	Extended Opportunity Program	State	11,390		60,113		71,502
31004	Care/EOP	State	10,094		12,307		22,401
31009	Matriculation	State	46,266	43,014	33,941		123,221
31016	Board Fin Asst Prog Adm Allow	State			55,472		55,472
31028	Inst Equip & Sch Maint Block Grant	State	145,736	138,974	113,165		397,874
31029	Inst Equip Block Grant	State				938,634	938,634
31030	Tele-Com & Technology	State	19,239	7,786	9,039	150,810	186,874
31043	Transfer and Articulation	State			457		457
31045	AB1725 Staff Diversity	State				2,943	2,943
31046	Faculty and Staff Development	State	27,068	6,541	22,686		56,295
31047	AB1725 Faculty and Staff Development	State			2,340		2,340
31051	Middle College High School	State	14,839	13,831			28,670
31066	CCSF CA Early Childhood Mentor Prgm	State			558		558
31069	Lottery-Prop 20-Instruct Materials	State	112,661	87,623	137,859	410,723	748,867
31077	MESA/CCCP	State		22,133	18,829		40,962
31078	Enrollment Growth AD Nursing	State	84,439				84,439
31079	TTIP Video over Internet	State				11,619	11,619
31099	Basic Skills 07-08	State	75,207	34,833			110,040
31102	CTE Equipment Allied Health	State	1,904			145	2,048
31104	CTE Community Collaborative Project	State			194,614		194,614
31105	Basic Skills 08-09 appropriation	State	100,000	166,759	210,505		477,264
31106	CTE Com Collaborative Project 09-10	State			375,651		375,651
31107	Entrepreneurship Career Pathways	State			50,000		50,000
31108	LACCD - CCC ESL/BSI Prof Dev Grant	State		31,250			31,250
32006	Silicon Valley Community Fdtn Grant	Local		1,025			1,025
32011	Pen Com Fdt C/S Grant	Local		2,000	269		2,269
32015	SM Co JPA/Genentech Science	Local		1,017			1,017
32045	SMCCC Fdtn-New Gateway Proj	Local		2,474			2,474
32055	Peninsula Health Care District	Local	129,362				129,362
32058	CPB Digital Dist Fund Phase 2	Local	190,327				190,327
32059	SMCCC Fdtn-SBC Pacific Bell	Local			4,862		4,862
32062	Carnegie Foundation Grant	Local	363				363
32066	Kaiser Foundation - CSM Nursing Lab	Local	7				7
32068	Calif Dental Assoc Foundation Grant	Local	949				949
32071	SMCDS Dental Health Foundation	Local	2,463				2,463
32074	Chabot-Las Positas - FINP - MOU	Local			13,168		13,168
32075	SF Fdtn - BAWFC - SSS Grant	Local			30,000		30,000
35001	Miscellaneous Donations	Local	83,146	23,488	37,255	614,517	758,406
35003	Physical Education	Local		10,368			10,368
35005	Toyota T-Ten	Local			6,161		6,161
35014	Expanding Your Horizons	Local			13,489		13,489
35020	Athletics - Women's Soccer	Local		3,977			3,977
35021	Bookstore	Local			1,460		1,460
35029	Career Development	Local	3,299	1,073	2,111		6,484
35036	Bookstore PLS Support	Local				19,943	19,943
35037	Instrument Tech Consortium	Local	779				779
35041	Ctr for Int'l Trade Match	Local			73,981		73,981
35045	Financial Aid Admin Allowance	Local	11,138	8,883	123,069	22,109	165,200

2009-10 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS
Carry-over balance from the prior year

<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>
35046	Peninsula Library Systems	Local				279,366	279,366
35048	SMCCC Fdntrn Donations	Local	3,533	1,238			4,771
35052	IVES	Local				240,248	240,248
36010	San Mateo County WIB Rapid Response	Federal			7,364		7,364
38001	Corp/Continuing Ed (C&CE) Indirect	Local	419,035		7,582	124,795	551,412
38035	ROP Cont Cls Manicure	Local			10,486		10,486
38115	Genentech Contract Ed	Local			14,543		14,543
38169	Prudential Realty Contract Ed	Local			5,614		5,614
38171	SEIU UHWW JEEF Contract Ed	Local			1,694		1,694
39017	Community Education	Local	5,810	9,263	104		15,177
39024	Summer Camp Volleyball	Local			957		957
Total 2009-2010 Carry-over Funds			1,530,588	1,356,235	2,575,687	2,815,851	8,278,361
Total 2009-2010 Specially Funded Programs			<u>10,404,753</u>	<u>5,479,039</u>	<u>6,386,691</u>	<u>6,166,829</u>	<u>28,437,312</u>

San Mateo County Community College District
2009-10 Final Budget
Restricted General Fund (Fund 3) - Cañada College



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$1,014,314	\$930,017	\$1,252,830	\$1,841,289	\$2,705,874	47%	1
2 State Revenue	2,539,743	2,557,376	2,884,127	2,631,290	1,961,114	34%	2
3 Local Revenue	933,090	935,021	1,029,493	864,461	1,145,402	20%	3
4 Total Revenue	\$4,487,147	\$4,422,415	\$5,166,449	\$5,337,041	\$5,812,389	100%	4
Expenses							
5 Certificated Salaries	\$1,177,467	\$1,307,619	\$1,345,708	\$1,584,583	\$1,274,862	25%	5
6 Classified Salaries	1,311,137	1,418,384	1,498,080	1,523,404	1,437,391	29%	6
7 Employee Benefits	479,364	541,239	600,991	688,918	733,791	15%	7
8 Materials & Supplies	442,682	397,774	507,478	493,575	556,809	11%	8
9 Operating Expenses	459,330	338,828	675,503	376,182	748,731	15%	9
10 Capital Outlay	248,910	74,903	140,689	139,259	278,995	6%	10
11 Total Expenses	\$4,118,891	\$4,078,747	\$4,768,448	\$4,805,920	\$5,030,578	100%	11
Transfers & Other							
12 Transfers In	\$110,254	\$126,041	\$125,745	\$126,282	\$8,326	-2%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(72,975)	0	(116,074)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(347,299)	(403,611)	(373,364)	(421,077)	(492,040)	102%	16
17 Total Transfers/Other	(\$237,044)	(\$350,545)	(\$247,619)	(\$410,869)	(\$483,714)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$131,212	(\$6,877)	\$150,382	\$120,252	\$298,097		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	\$131,212	(\$6,877)	\$150,382	\$120,252	\$298,097		21

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

San Mateo County Community College District
2009-10 Final Budget
Restricted General Fund (Fund 3) - College of San Mateo



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$872,836	\$895,288	\$524,713	\$572,467	\$492,948	4%	1
2 State Revenue	4,232,247	3,935,122	3,757,468	3,242,288	2,498,148	22%	2
3 Local Revenue	6,481,781	5,649,873	7,914,611	5,727,490	8,219,364	73%	3
4 Total Revenue	\$11,586,864	\$10,480,283	\$12,196,792	\$9,542,245	\$11,210,460	100%	4
Expenses							
5 Certificated Salaries	\$1,624,791	\$1,592,024	\$1,663,780	\$1,636,876	\$1,172,437	11%	5
6 Classified Salaries	4,113,020	4,034,397	3,871,000	4,143,732	2,940,112	28%	6
7 Employee Benefits	1,388,757	1,475,151	1,626,656	1,507,019	1,249,888	12%	7
8 Materials & Supplies	1,503,139	1,196,601	1,665,642	1,003,177	1,489,710	14%	8
9 Operating Expenses	3,698,312	3,089,209	3,133,793	2,378,392	3,174,178	31%	9
10 Capital Outlay	102,494	110,722	98,847	65,338	346,948	3%	10
11 Total Expenses	\$12,430,512	\$11,498,104	\$12,059,718	\$10,734,534	\$10,373,273	100%	11
Transfers & Other							
12 Transfers In	\$419,785	\$1,820,452	\$446,535	\$1,788,853	\$108	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(45,497)	(376,912)	0	(220,609)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(265,036)	(260,388)	(287,956)	(226,081)	(142,429)	100%	16
17 Total Transfers/Other	\$109,252	\$1,183,152	\$158,579	\$1,342,164	(\$142,321)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$734,395)	\$165,330	\$295,653	\$149,874	\$694,865		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	(\$734,395)	\$165,330	\$295,653	\$149,874	\$694,865		21

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

San Mateo County Community College District
2009-10 Final Budget
Restricted General Fund (Fund 3) - Skyline College



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
1 Federal Revenue	\$1,285,066	\$1,245,759	\$1,369,567	\$1,270,670	\$2,508,907	36%	1
2 State Revenue	4,373,924	3,745,962	4,559,840	4,027,253	3,155,936	46%	2
3 Local Revenue	956,896	1,120,129	1,129,343	1,002,303	1,256,421	18%	3
4 Total Revenue	\$6,615,886	\$6,111,850	\$7,058,750	\$6,300,225	\$6,921,264	100%	4
Expenses							
5 Certificated Salaries	\$1,403,680	\$1,776,301	\$1,476,505	\$1,751,690	\$1,513,167	24%	5
6 Classified Salaries	2,208,389	2,004,642	2,075,081	2,134,526	1,505,704	24%	6
7 Employee Benefits	985,582	861,605	962,532	930,240	811,324	13%	7
8 Materials & Supplies	634,421	502,107	577,400	342,282	495,006	8%	8
9 Operating Expenses	1,021,166	594,232	1,595,796	730,195	1,780,103	29%	9
10 Capital Outlay	156,751	58,914	148,526	62,590	115,560	2%	10
11 Total Expenses	\$6,409,989	\$5,797,802	\$6,835,841	\$5,951,523	\$6,220,864	100%	11
Transfers & Other							
12 Transfers In	\$338,984	\$346,772	\$342,142	\$347,133	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(92,872)	(200,510)	(85,014)	(181,150)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(266,786)	(296,791)	(290,303)	(194,170)	(147,520)	100%	16
17 Total Transfers/Other	(\$20,673)	(\$150,529)	(\$33,175)	(\$28,188)	(\$147,520)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$185,224	\$163,520	\$189,734	\$320,514	\$552,880		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	\$185,224	\$163,520	\$189,734	\$320,514	\$552,880		21

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

**San Mateo County Community College District
2009-10 Final Budget
Restricted General Fund (Fund 3) - District Office**

	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$8,844	\$8,844	\$14,393	\$9,393	\$7,817	0%	1
2 State Revenue	198,574	410,440	2,127,487	514,818	1,523,350	53%	2
3 Local Revenue	371,673	231,555	1,307,236	80,204	1,339,607	47%	3
4 Total Revenue	\$579,092	\$650,838	\$3,449,116	\$604,415	\$2,870,774	100%	4
Expenses							
5 Certificated Salaries	\$25,866	\$25,993	\$3,899	\$0	\$0	0%	5
6 Classified Salaries	562,654	604,166	522,440	554,726	2,151,973	36%	6
7 Employee Benefits	189,304	217,287	197,726	211,891	798,043	13%	7
8 Materials & Supplies	186,071	112,307	2,265,969	155,326	1,600,881	27%	8
9 Operating Expenses	193,658	181,257	916,422	240,878	1,156,599	19%	9
10 Capital Outlay	3,580	0	497,831	2,600	290,809	5%	10
11 Total Expenses	\$1,161,133	\$1,141,009	\$4,404,287	\$1,165,422	\$5,998,305	100%	11
Transfers & Other							
12 Transfers In	\$0	\$187,825	\$85,014	\$213,763	\$1,379,604	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(15,895)	0	(13,236)	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	\$171,930	\$85,014	\$200,527	\$1,379,604	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$582,041)	(\$318,242)	(\$870,158)	(\$360,480)	(\$1,747,927)		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	(\$582,041)	(\$318,242)	(\$870,158)	(\$360,480)	(\$1,747,927)		21

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

San Mateo County Community College District
2009-10 Final Budget
Restricted General Fund (Fund 3) - Total District



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$3,181,060	\$3,079,907	\$3,161,503	\$3,693,819	\$5,715,546	21%	1
2 State Revenue	11,344,489	10,648,900	13,328,922	10,415,648	9,138,547	34%	2
3 Local Revenue	8,743,441	7,936,579	11,380,682	7,674,458	11,960,794	45%	3
4 Total Revenue	\$23,268,989	\$21,665,386	\$27,871,107	\$21,783,926	\$26,814,886	100%	4
Expenses							
5 Certificated Salaries	\$4,231,803	\$4,701,937	\$4,489,892	\$4,973,149	\$3,960,466	14%	5
6 Classified Salaries	8,195,200	8,061,589	7,966,601	8,356,387	8,035,180	29%	6
7 Employee Benefits	3,043,007	3,095,282	3,387,906	3,338,068	3,593,046	13%	7
8 Materials & Supplies	2,766,312	2,208,789	5,016,490	1,994,360	4,142,406	15%	8
9 Operating Expenses	5,372,466	4,203,526	6,321,513	3,725,647	6,859,611	25%	9
10 Capital Outlay	511,735	244,539	885,893	269,788	1,032,312	4%	10
11 Total Expenses	\$24,120,524	\$22,515,662	\$28,068,295	\$22,657,400	\$27,623,020	100%	11
Transfers & Other							
12 Transfers In	\$869,023	\$2,481,089	\$999,437	\$2,476,031	\$1,388,038	229%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(138,368)	(666,292)	(85,014)	(531,070)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(879,120)	(960,790)	(951,623)	(841,328)	(781,989)	-129%	16
17 Total Transfers/Other	(\$148,465)	\$854,008	(\$37,201)	\$1,103,633	\$606,049	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$1,000,000)	\$3,731	(\$234,388)	\$230,159	(\$202,085)		18
19 Beginning Balance, July 1	3,973,235	3,973,235	3,976,966	3,976,966	4,207,125		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$2,973,235	\$3,976,966	\$3,742,578	\$4,207,125	\$4,005,040		21

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

This page intentionally left blank



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Capital Projects Fund (Fund 4)

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

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

**2008-09 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2009**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2008-09 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CAÑADA	Library & Student Resource Ctr (Bldg 9)	41315	0.00	55,424.38	55,424.38	0.00	0.00
CAÑADA	CAN Facilities Maintenance Center	41316	0.00	4,627,184.70	4,504,936.66	69,160.48	53,087.56
CAÑADA	CAN Bldgs 5/6 Academic Facilities Reconstruction	41317	0.00	44,414.11	44,414.11	0.00	0.00
CAÑADA	CAN Heating Hot Water	43332	0.00	25,000.00	25,000.00	0.00	0.00
CAÑADA	CAN Water Valve Replacement	43333	0.00	43,170.00	43,170.00	0.00	0.00
CAÑADA	CAN HV System Component Replacement	43334	0.00	49,676.00	38,329.75	0.00	11,346.25
CAÑADA	Science Lab Upgrade	44329	0.00	15,737.20	0.00	0.00	15,737.20
CAÑADA	Arts Project	44343	0.00	8,500.00	1,040.54	0.00	7,459.46
CAÑADA	CAN Bldg 13 Modernization	47301	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 16/18 Modernization	47302	0.00	1,968,771.63	1,345,420.18	31,245.00	592,106.45
CAÑADA	CAN Bldg 7 FMC	47303	0.00	2,343,281.47	1,977,909.55	170,684.87	194,687.05
CAÑADA	CAN Bldgs 5/6 Modernization	47304	0.00	10,648,756.99	425,915.47	741,353.38	9,481,488.14
CAÑADA	CAN Bldg 1 Modernization	47305	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldg 8 Admin Renovation	47306	0.00	2,982,807.71	2,084,758.08	35,182.26	862,867.37
CAÑADA	CAN Valve Replacement Project	47307	0.00	1.00	0.00	0.00	1.00
CAÑADA	CAN Concession Stand	47308	0.00	151,037.12	150,419.21	0.00	617.91
CAÑADA	CAN Bldg 3 Modernization	47309	0.00	(1,664.80)	(1,664.80)	0.00	0.00
CAÑADA	CAN Gateways, Circulation & Parking	47312	0.00	8,209,348.10	7,973,358.18	194,935.43	41,054.49
CAÑADA	CAN Quad Water Feature	47313	0.00	45,388.41	(183.31)	0.00	45,571.72
CAÑADA	CAN Exterior Building Signage	47314	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldg 9 Heating Water Pump	47315	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 20/21 Modernization	47316	0.00	72,000.00	51,451.05	91.80	20,457.15
CAÑADA	CAN Small Projects	47323	0.00	100,000.00	1,776.25	7,450.00	90,773.75
CAÑADA	CAN Emergency Building Repairs	47324	0.00	150,000.00	8,956.35	0.00	141,043.65
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	0.00	3,954,685.75	2,505,301.39	916,293.00	533,091.36
CAÑADA	CAN Bldg 3 Modernization	49301	0.00	3,666.14	3,666.14	0.00	0.00
CAÑADA	CAN Bldg 6	49302	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldg 9	49303	0.00	76,918.36	76,918.37	0.00	(0.01)
CAÑADA	CAN Space Programming	49304	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Utility Infrastructure Upgrade	49308	0.00	1,520.00	1,520.00	0.00	0.00
CAÑADA	CAN Bldg 13	49309	0.00	4,469.00	4,469.00	0.00	0.00
CAÑADA	CAN Bldg 2	49312	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 16/17/18	49320	0.00	4,107,608.37	4,107,608.37	0.00	0.00
CAÑADA	CAN Emerg. Bldg Repairs Allow.	49324	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldsg 16/17 Modernization	49901	0.00	0.00	0.00	0.00	0.00
CSM	CSM Bldgs 21-27 Demolition	41415	0.00	643,466.00	578,691.00	36,484.12	28,290.88
CSM	CSM B15/17 Removal of ACBM	41416	0.00	195,224.00	111,936.00	0.00	83,288.00
CSM	CSM Dental Hygiene Program	42402	0.00	25,000.00	0.00	0.00	25,000.00
CSM	CSM Fitness Center	42403	0.00	1,000,000.00	0.00	0.00	1,000,000.00
CSM	CSM Bldg 9 Exterior Waterproofing	43479	0.00	25,487.01	25,486.02	0.00	0.99
CSM	CSM Replace Air Handlers	43482	0.00	49,677.00	49,677.00	0.00	0.00
CSM	Reading for Success	44427	0.00	0.00	0.00	0.00	0.00
CSM	CSM Regional Public Safety Center	44433	0.00	62,060.25	3,500.00	0.00	58,560.25
CSM	Ergonomic office furniture (completion)	44435	0.00	14,890.86	1,486.57	0.00	13,404.29
CSM	Haz. Mat. clean-up/disposal	44438	0.00	10,121.43	2,669.22	0.00	7,452.21
CSM	Window blinds for Bldg. 1 & other depts.	44448	0.00	0.09	0.00	0.00	0.09
CSM	Technology Improvements	44452	0.00	27,186.65	0.00	0.00	27,186.65
CSM	CSM CIP2 Design Build Project	47401	0.00	185,852,956.64	65,679,406.66	79,918,792.77	40,254,757.21
CSM	CSM Bldg 14 Facelift	47402	0.00	6,361,596.73	3,047,946.33	76,050.20	3,237,600.20
CSM	CSM Bldg 16 Modernization	47403	0.00	2,695,734.90	1,519,391.84	107,666.93	1,068,676.13
CSM	CSM Bldgs 2/3/4 Fine Arts Complex Modernization	47404	0.00	5,376,706.92	4,263,488.63	112,209.96	1,001,008.33
CSM	CSM Bldg 12 Modernization	47405	0.00	0.00	0.00	0.00	0.00
CSM	CSM CIP2 Programming/Space Planning	47406	0.00	200,000.00	0.00	0.00	200,000.00
CSM	CSM Coastside Shoreline Station T1	47407	0.00	584,132.91	203,534.24	316,008.75	64,589.92
CSM	CSM North Gateway	47408	0.00	3,917,445.41	207,494.77	49,450.37	3,660,500.27
CSM	CSM Bldg 8 Modernization	47409	0.00	3,553,548.70	8,526.18	0.00	3,545,022.52
CSM	CSM Bldg 19 Modernization	47410	0.00	0.00	0.00	0.00	0.00
CSM	CSM Bldg 9 Modernization	47411	0.00	1,603,809.00	161,572.74	143,973.85	1,298,262.41
CSM	KCSM Lift	47412	0.00	(207.54)	(207.54)	0.00	0.00
CSM	KCSM Projects	47413	0.00	4,000,000.00	955,054.46	0.00	3,044,945.54
CSM	CSM Parking Lights	47414	0.00	10,982.54	(335.43)	0.00	11,317.97
CSM	CSM SE Infrastructure and Yard	47415	0.00	2,541,186.85	277,974.77	107,356.04	2,155,856.04
CSM	CSM Lot 7 Stairs	47416	0.00	45,000.00	38,989.47	0.00	6,010.53
CSM	CSM Weather Station Project	47418	0.00	40,000.00	38,527.77	0.00	1,472.23
CSM	CSM Bldg 1 Renovation	47419	0.00	500,000.00	0.00	0.00	500,000.00
CSM	CSM bldg 15 Modernization	47420	0.00	9,453,237.00	1,716,151.84	5,037,441.88	2,699,643.28
CSM	CSM Bldg 17 Modernization	47421	0.00	25,000.00	0.00	0.00	25,000.00
CSM	CSM Athletic Facilities Upgrade, Phase 2	47422	0.00	222,626.17	35,341.28	0.00	187,284.89
CSM	CSM Small Projects	47423	0.00	185,000.00	167,189.83	11,108.33	6,701.84
CSM	CSM Emergency Building Repairs	47424	0.00	150,000.00	83,223.04	825.00	65,951.96
CSM	CSM T1 Relocation and Remodel	47425	0.00	192,000.00	53,517.54	0.00	138,482.46
CSM	Bookstore Project	48400	0.00	1,146,433.46	75,611.07	0.00	1,070,822.39
CSM	CSM Bldg 18	49401	0.00	1,998.00	1,998.00	0.00	0.00
CSM	CSM Integrated Science Center	49403	0.00	21,040.69	21,040.69	0.00	0.00
CSM	CSM Swing Space	49405	0.00	(2,483.00)	(2,483.00)	0.00	0.00

**2008-09 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2009**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2008-09 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CSM	CSM Space Programming	49406	0.00	0.00	0.00	0.00	0.00
CSM	KCSM Digital Project	49409	0.00	352,776.55	352,776.55	0.00	0.00
CSM	CSM Bldg 1/5/6	49410	0.00	9,649.18	9,649.18	0.00	0.00
CSM	CSM Utility Infrastructure Upgrade	49413	0.00	300.00	300.00	0.00	0.00
CSM	CSM Bldg 9	49421	0.00	670.00	670.00	0.00	0.00
CSM	CSM Landscape Upgrades	49423	0.00	9,700.00	9,700.00	0.00	0.00
CSM	CSM Emergency Building Repairs	49429	0.00	0.00	0.00	0.00	0.00
CSM	CSM Bldgs 21-24	49433	0.00	0.00	0.00	0.00	0.00
CSM	CSM Classroom Technology	49438	0.00	35,102.50	0.00	20,312.50	14,790.00
DISTRICTWIDE	General Capital Projects	40000	0.00	10,960,979.37	624.00	0.00	10,960,355.37
DISTRICTWIDE	College Housing Project	40003	0.00	1,618,500.00	0.00	0.00	1,618,500.00
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009	0.00	59,267.34	54,174.92	0.00	5,092.42
DISTRICTWIDE	College Art	42003	0.00	178,966.00	1,900.00	0.00	177,066.00
DISTRICTWIDE	Redevelopment Program	43001	0.00	7,744,553.26	4,547.50	0.00	7,740,005.76
DISTRICTWIDE	Property Management Study	44001	0.00	336,015.92	997.22	0.00	335,018.70
DISTRICTWIDE	District Facilities Projects	44102	0.00	990,924.28	88,208.44	67.98	902,647.86
DISTRICTWIDE	District Funded FCI Contingency	44103	0.00	845,721.52	38,145.39	0.00	807,576.13
DISTRICTWIDE	District Office Improvements	44106	0.00	29,925.24	29,925.24	0.00	0.00
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	0.00	2,668,816.97	46,321.96	0.00	2,622,495.01
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	0.00	11,488.20	0.00	0.00	11,488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	4,568.44	4,568.44	0.00	0.00
DISTRICTWIDE	Chem Hygiene Hazmat/Comm Plan	46213	0.00	1,117.90	1,117.90	0.00	0.00
DISTRICTWIDE	Bond Construction General	47000	0.00	15,166,298.37	0.00	0.00	15,166,298.37
DISTRICTWIDE	DW CIP2 Planning	47001	0.00	10,283,998.84	708,639.19	253,644.09	9,321,715.56
DISTRICTWIDE	DW Legal Services	47002	0.00	2,000,000.00	0.00	0.00	2,000,000.00
DISTRICTWIDE	DW Energy Efficiency Projects	47004	0.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Safety and Security Cameras	47006	0.00	1,567,623.27	1,204,069.28	75,350.11	288,203.88
DISTRICTWIDE	DW Contingency	47007	0.00	2,042,492.90	0.00	0.00	2,042,492.90
DISTRICTWIDE	DW Small Projects	47008	0.00	134,242.88	58,530.04	824.00	74,888.84
DISTRICTWIDE	DW Infrastructure Projects	47009	0.00	5,662,837.08	(28,980.46)	0.00	5,691,817.54
DISTRICTWIDE	DW Halon Fire Suppression	47010	0.00	972.00	461.03	0.00	510.97
DISTRICTWIDE	C.O.P. Projects	48001	0.00	882,925.22	52,133.55	0.00	830,791.67
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	0.00	2,501.57	0.00	0.00	2,501.57
DISTRICTWIDE	DW Athletic Facilities	48101	0.00	159,907.87	29,224.02	0.00	130,683.85
DISTRICTWIDE	Bond Construction General	49000	0.00	615,284.28	4,500.00	0.00	610,784.28
DISTRICTWIDE	DW Energy Efficiency Projects	49001	0.00	(26,582.16)	(26,582.16)	0.00	0.00
DISTRICTWIDE	DW Program and Project Management	49004	0.00	(205,332.48)	(208,122.48)	0.00	2,790.00
DISTRICTWIDE	DW Legal Services	49009	0.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Teledata Upgrade	49015	0.00	733,292.55	733,292.19	0.00	0.36
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	0.00	120,090.67	70,851.02	5,076.73	44,162.92
DISTRICTWIDE	DW CIP Contingency	49017	0.00	0.00	0.00	0.00	0.00
SKYLINE	College Contingency	40001	0.00	544,207.21	100,207.21	0.00	444,000.00
SKYLINE	Allied Health (Bldg 7)	41221	0.00	2,517,089.85	2,517,089.85	0.00	0.00
SKYLINE	SKY Facilities Maintenance Center	41222	0.00	3,136,199.22	2,930,197.61	9,201.24	196,800.37
SKYLINE	Pacific Heights Project	42202	0.00	26,903,595.95	1,750.00	0.00	26,901,845.95
SKYLINE	SKY Bldg 3, Phase 2	42204	0.00	151,137.03	151,137.03	0.00	0.00
SKYLINE	SKY Replace Bldg 3 Air Handler	43236	0.00	68,386.00	68,386.00	0.00	0.00
SKYLINE	SKY Bldg 3, Elevator Replacement	43237	0.00	195,768.00	189,895.08	5,872.92	0.00
SKYLINE	SKY Campuswide Exterior Waterproofing	43238	0.00	100,000.00	16,300.00	0.00	83,700.00
SKYLINE	SKY Mechanical Upgrade and Repair	43239	0.00	49,676.00	26,912.75	0.00	22,763.25
SKYLINE	Avon Damages Repair	44241	0.00	65,100.04	0.00	0.00	65,100.04
SKYLINE	SKY Bldg 5 C/ITD Office Repairs	46214	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 3 Modernization	47201	0.00	276,770.92	65,146.24	1,221.12	210,403.56
SKYLINE	SKY Bldg 7 Allied Health	47202	0.00	463,777.98	252,435.16	0.00	211,342.82
SKYLINE	SKY Bldg 12 FMC	47204	0.00	3,326,028.35	2,683,198.63	260,602.81	382,226.91
SKYLINE	SKY CIP2 Programming/Space Planning	47206	0.00	157,616.22	42,284.31	0.00	115,331.91
SKYLINE	SKY CIP2 Design Build Project	47209	0.00	87,059,382.42	14,170,595.00	51,257,640.71	21,631,146.71
SKYLINE	SKY Bldg 1 Modernization	47210	0.00	3,281,760.18	11,985.94	66,670.81	3,203,103.43
SKYLINE	SKY Bldg 2 Modernization, Phase 3	47211	0.00	998,167.47	36,728.44	0.00	961,439.03
SKYLINE	SKY Bldg 5 Partial Renovation	47213	0.00	561,649.15	(314.92)	0.00	561,964.07
SKYLINE	SKY Loma Chica Project	47215	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 9 Auto Shop Project	47216	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Corporation Yard Project	47218	0.00	838,815.21	751,301.48	25,327.44	62,186.29
SKYLINE	SKY Pac Heights Facelift and Paint Project	47217	0.00	(250.03)	(250.03)	0.00	0.00
SKYLINE	SKY Dance Room Lighting	47219	0.00	44,194.10	44,194.10	0.00	0.00
SKYLINE	SKY NW Bldg 5 Stairs	47220	0.00	50,055.26	49,075.08	0.00	980.18
SKYLINE	SKY Interior Building Signage	47221	0.00	25,000.00	2,868.14	0.00	22,131.86
SKYLINE	SKY Small Projects	47223	0.00	760,268.66	378,980.81	89,035.36	292,252.49
SKYLINE	SKY Emergency Building Repairs	47224	0.00	200,000.00	77,554.56	0.00	122,445.44
SKYLINE	SKY Lot 10 Expansion	47226	0.00	493,196.45	493,196.45	0.00	0.00
SKYLINE	Sky Bldg 3	49202	0.00	5,859.30	5,859.30	0.00	0.00
SKYLINE	Sky Bldg 6/7A	49203	0.00	10,297.64	10,297.64	0.00	0.00
SKYLINE	Sky Bldgs 7/8	49204	0.00	0.00	0.00	0.00	0.00
SKYLINE	Sky Bldg 5	49205	0.00	20,900.00	20,900.00	0.00	0.00

**2008-09 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2009**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2008-09 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
SKYLINE	SKY Space Programming	49206	0.00	9,936.08	9,936.08	0.00	0.00
SKYLINE	SKY Swing Space	49207	0.00	817.49	817.49	0.00	0.00
SKYLINE	SKY Exterior Walkway Lighting	49208	0.00	9,387.35	9,387.35	0.00	0.00
SKYLINE	SKY Bldg 1	49209	0.00	13,080.00	13,080.00	0.00	0.00
SKYLINE	SKY Bldg 2	49210	0.00	3,200.00	3,200.00	0.00	0.00
SKYLINE	SKY Utility Infrastructure Upgrade	49211	0.00	19,066.89	19,066.89	0.00	0.00
SKYLINE	SKY Landscape Upgrade	49214	0.00	2,975.00	2,975.00	0.00	0.00
SKYLINE	SKY Access Controls	49223	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Emerg. Bldg. Repair Allow.	49224	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 7 Allied Health	49225	0.00	1,171,793.27	1,171,793.27	0.00	0.00
TOTAL			0.00	468,953,060.50	134,326,125.81	140,154,612.24	194,472,322.45

San Mateo County Community College District
2009-10 Final Budget
Capital Projects Fund (Fund 4) - Cañada College



	2007-2008 Adoption Budget	2007-2008 Actual	2008-09 Adoption Budget	2008-2009 Actual	2009-2010 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	794,318	2,985,676	7,157,349	0	0	0%	2
3 Local Revenue	6,000	0	0	0	0	0%	3
4 Total Revenue	\$800,318	\$2,985,676	\$7,157,349	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	17,919	12,546	0%	6
7 Employee Benefits	0	0	0	1,441	1,009	0%	7
8 Materials & Supplies	2,202,982	637,596	597,929	1,503,341	1,052,597	6%	8
9 Operating Expenses	1,667,092	1,559,386	1,564,612	4,297,447	3,008,953	18%	9
10 Capital Outlay	24,744,545	18,789,014	19,815,015	19,020,173	12,931,582	76%	10
11 Total Expenses	\$28,614,619	\$20,985,996	\$21,977,556	\$24,840,321	\$17,006,687	100%	11
Transfers & Other							
12 Transfers In	\$0	\$2,300,000	\$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	\$2,300,000	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$27,814,301)	(\$15,700,320)	(\$14,820,207)	(\$24,840,321)	(\$17,006,687)		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	(\$27,814,301)	(\$15,700,320)	(\$14,820,207)	(\$24,840,321)	(\$17,006,687)		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
2009-10 Final Budget
Capital Projects Fund (Fund 4) - College of San Mateo



	2007-2008 Adoption Budget	2007-2008 Actual	2008-09 Adoption Budget	2008-2009 Actual	2009-2010 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	32,216	227,750	6,200,000	0	0	0%	2
3 Local Revenue	54,472	13,472	0	0	0	0%	3
4 Total Revenue	\$86,688	\$241,222	\$6,200,000	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$1,450	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	7,737	0	62,923	\$89,832	0%	6
7 Employee Benefits	0	466	0	5,523	\$7,884	0%	7
8 Materials & Supplies	1,346,321	1,118,716	1,662,233	1,509,066	\$2,154,429	2%	8
9 Operating Expenses	3,474,066	2,979,318	4,616,529	5,872,423	\$8,383,807	8%	9
10 Capital Outlay	27,034,406	26,316,519	39,269,685	69,787,345	\$97,124,623	90%	10
11 Total Expenses	\$31,854,793	\$30,424,207	\$45,548,447	\$77,237,279	\$107,760,575	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	(476,008)	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	(\$476,008)	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$31,768,105)	(\$30,658,993)	(\$39,348,447)	(\$77,237,279)	(\$107,760,575)		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	(\$31,768,105)	(\$30,658,993)	(\$39,348,447)	(\$77,237,279)	(\$107,760,575)		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
2009-10 Final Budget
Capital Projects Fund (Fund 4) - Skyline College



	2007-2008 Adoption Budget	2007-2008 Actual	2008-09 Adoption Budget	2008-2009 Actual	2009-2010 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	9,556,885	9,560,165	4,727,717	0	0	0%	2
3 Local Revenue	8,000	634,331	0	0	0	0%	3
4 Total Revenue	\$9,564,885	\$10,194,496	\$4,727,717	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	281	0	9,177	\$14,694	0%	6
7 Employee Benefits	0	33	0	821	\$1,315	0%	7
8 Materials & Supplies	1,982,574	228,132	641,775	1,606,810	\$2,572,684	6%	8
9 Operating Expenses	2,254,916	1,391,519	2,388,465	2,788,069	\$4,464,014	11%	9
10 Capital Outlay	26,711,268	13,822,665	26,465,700	21,488,440	\$33,633,792	83%	10
11 Total Expenses	\$30,948,758	\$15,442,630	\$29,495,940	\$25,893,318	\$40,686,499	100%	11
Transfers & Other							
12 Transfers In	\$0	\$2,600	\$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	(135,384)	0	0	0	0%	16
17 Total Transfers/Other	\$0	(\$132,784)	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$21,383,873)	(\$5,380,918)	(\$24,768,223)	(\$25,893,318)	(\$40,686,499)		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	(\$21,383,873)	(\$5,380,918)	(\$24,768,223)	(\$25,893,318)	(\$40,686,499)		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
2009-10 Final Budget
Capital Projects Fund (Fund 4) - District Office**

	2007-2008 Adoption Budget	2007-2008 Actual	2008-09 Adoption Budget	2008-2009 Actual	2009-2010 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	19,802	(11,123)	0	11,279,112	635,893	6%	2
3 Local Revenue	18,826,000	24,053,014	17,958,800	(9,613,416)	10,429,220	94%	3
4 Total Revenue	\$18,845,802	\$24,041,891	\$17,958,800	\$1,665,696	\$11,065,113	100%	4
Expenses							
5 Certificated Salaries	\$100,000	\$142,283	\$331,200	\$142,601	\$141,000	1%	5
6 Classified Salaries	3,400,000	2,624,864	2,620,394	2,756,910	2,654,082	23%	6
7 Employee Benefits	884,000	773,785	931,948	848,534	1,063,049	9%	7
8 Materials & Supplies	410,000	248,520	744,358	399,759	415,000	4%	8
9 Operating Expenses	440,875	1,907,468	3,726,397	855,216	900,000	8%	9
10 Capital Outlay	6,717,832	1,129,054	2,427,231	1,599,974	6,130,312	54%	10
11 Total Expenses	\$11,952,707	\$6,825,974	\$10,781,528	\$6,602,995	\$11,303,444	100%	11
Transfers & Other							
12 Transfers In	\$0	\$1,332,122	\$0	\$1,332,122	\$0	0%	12
13 Other Sources	0	470,000	0	470,000	0	0%	13
14 Transfers out	0	(464,924)	0	(464,924)	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	\$1,337,198	\$0	\$1,337,198	\$0	0%	17
Fund Balance							
Net Change in Fund							
18 Balance	\$6,893,095	\$18,553,115	\$7,177,272	(\$3,600,101)	(\$238,331)		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	\$6,893,095	\$18,553,115	\$7,177,272	(\$3,600,101)	(\$238,331)		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
2009-10 Final Budget
Capital Projects Fund (Fund 4) - Total District



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2007-2008 Adoption Budget	2007-2008 Actual	2008-2009 Adoption Budget	2008-2009 Actual	2009-2010 Adoption Budget	Percent of Total Budget	
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	10,403,221	12,762,469	18,085,066	11,279,112	635,893	6%	2
3 Local Revenue	18,894,472	24,700,817	17,958,800	(9,613,416)	10,429,220	94%	3
4 Total Revenue	\$29,297,693	\$37,463,285	\$36,043,866	\$1,665,696	\$11,065,113	100%	4
Expenses							
5 Certificated Salaries	100,000	143,733	331,200	142,601	141,000	0%	5
6 Classified Salaries	3,400,000	2,632,882	2,620,394	2,846,929	2,771,154	2%	6
7 Employee Benefits	884,000	774,284	931,948	856,319	1,073,258	1%	7
8 Materials & Supplies	5,941,877	2,232,965	3,646,295	5,018,976	6,194,710	4%	8
9 Operating Expenses	7,836,949	7,837,691	12,296,003	13,813,156	16,756,773	9%	9
10 Capital Outlay	85,208,051	60,057,252	87,977,631	111,895,932	149,820,309	85%	10
11 Total Expenses	\$103,370,877	\$73,678,806	\$107,803,471	\$134,573,913	\$176,757,204	100%	11
Transfers & Other							
12 Transfers In	0	3,634,722	0	1,332,122	0	0%	12
13 Other Sources	0	470,000	0	470,000	0	0%	13
14 Transfers out	0	(940,932)	0	(464,924)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(135,384)	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$3,028,405	\$0	\$1,337,198	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$74,073,184)	(\$33,187,116)	(\$71,759,605)	(\$131,571,019)	(\$165,692,091)		18
19 Beginning Balance, July 1	514,212,363	514,212,363	481,025,247	481,025,247	346,931,551		19
20 Adjustments to Beginning Balance							20
21 Net Fund Balance, June 30	\$440,139,179	\$481,025,247	\$409,265,642	\$346,931,551	\$181,239,459		21

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

This page intentionally left blank



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Enterprise Fund Auxiliary Fund (Fund 5)

The District maintains two enterprise funds. These funds account for operations that the Board requires to be self-supporting via user charges.

*The **Bookstore Fund** is used to account for revenues received and expenses made to operate the District's bookstores.*

*The **Cafeteria Fund** is used to account for revenues received and expenses related to the contracted food service and vending operations of the District. Both of these funds are maintained independently of other District funds to facilitate the entrepreneurial nature of the activities involved. This also provides the necessary flexibility to report the retail and operational requirements of these self-supporting services.*

San Mateo County Community College District
2009 - 2010 Final Budget
Enterprise Fund - Bookstore (Fund 5)



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 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	8,179,563	9,086,674	9,000,000	9,166,786	9,225,000	100%	3
4 Total Income	\$8,179,563	\$9,086,674	\$9,000,000	\$9,166,786	\$9,225,000	100%	4
Expenses							
5 Cost of Sales	\$5,433,777	\$6,222,221	\$6,220,000	\$6,194,387	\$6,300,000	70%	5
6 Certificated Salaries	0	0	0	0	0	0%	6
7 Classified Salaries	1,420,450	1,361,412	1,403,918	1,412,817	1,500,000	17%	7
8 Employee Benefits	339,638	378,901	382,035	375,511	410,000	5%	8
9 Materials & Supplies	0	43,010	0	45,657	0	0%	9
10 Operating Expenses	787,385	730,413	742,700	913,116	747,700	8%	10
11 Capital Outlay	0	0	0	0	0	0%	11
12 Total Expenses	\$7,981,250	\$8,735,957	\$8,748,653	\$8,941,488	\$8,957,700	100%	12
Transfers & Other							
13 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	64,516	0	0%	14
15 Transfers out	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0%	17
18 Total Transfers/Other	\$0	\$0	\$0	\$64,516	\$0	0%	18
Fund Balance							
19 Net Change in Fund Balance	\$198,313	\$350,717	\$251,347	\$289,814	\$267,300		19
20 Beginning Balance, July 1	5,831,207	5,831,207	6,181,924	6,181,924	6,471,738		20
21 Adjustments to Beginning Balance	0	0	0	0	0		21
22 Net Fund Balance, June 30	\$6,029,520	\$6,181,924	\$6,433,271	\$6,471,738	\$6,739,038		22



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT BOOKSTORES
Balance Sheet
June 30, 2009

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
ASSETS		
Cash for Operations and Investments	\$4,680,376	\$4,464,559
Accounts Receivable	315,528	285,163
Inventory	1,880,174	1,807,787
Furniture, Fixtures & Equipment (Net)	353,856	380,327
TOTAL ASSETS	<u>\$7,229,934</u>	<u>\$6,937,836</u>
LIABILITIES AND CAPITAL		
Liabilities	758,196	755,912
Capital-Reserved	6,471,738	6,181,924
TOTAL LIABILITIES AND CAPITAL	<u>\$7,229,934</u>	<u>\$6,937,836</u>



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT BOOKSTORES
Income Statement
For the Year Ending June 30, 2009

	<u>Year to Date Actual</u>	<u>2008-2009 Budget</u>
INCOME		
Merchandise Sales	\$8,704,553	\$8,500,000
Commission	76,490	\$135,115
Interest	124,563	198,000
Other Income	196,664	166,885
In-kind Donation	64,516	-
TOTAL INCOME	<u>\$9,166,786</u>	<u>\$9,000,000</u>
EXPENSES		
Salaries	\$1,310,436	\$1,330,986
Benefits	368,531	360,148
Merchandise Purchases	6,194,387	6,220,000
Store and Office	45,657	20,180
Travel, Conference, Membership	24,104	29,610
Utilities	51,255	26,128
Contracted Services	51,841	86,487
Depreciation Expense	90,987	94,344
Freight	259,939	205,460
Other	225,175	268,491
Administrative Salary and Benefits	109,361	106,819
TOTAL EXPENSES	<u>\$8,731,673</u>	<u>\$8,748,653</u>
NET INCOME FROM OPERATIONS	<u>\$435,113</u>	<u>\$251,347</u>
Loss on Investments	(145,299)	\$0
NET INCOME	<u>\$289,814</u>	<u>\$251,347</u>
Capital, July 1, 2008	6,181,924	
Capital, June 30, 2009	<u>\$6,471,738</u>	

San Mateo County Community College District
2009 - 2010 Final Budget
Enterprise Fund - Cafeteria (Fund 5)



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	173,063	229,707	246,720	215,843	210,000	100%	3
4 Total Revenue	\$173,063	\$229,707	\$246,720	\$215,843	\$210,000	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	17,226	19,758	20,000	20,402	21,000	11%	6
7 Employee Benefits	4,337	4,476	4,500	4,887	4,600	2%	7
8 Materials & Supplies	59,383	86,175	69,373	89,564	65,000	35%	8
9 Operating Expenses	94,500	340,604	115,500	110,614	96,400	52%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$175,446	\$451,013	\$209,373	\$225,467	\$187,000	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	(\$2,383)	(\$221,306)	\$37,348	(\$9,624)	\$23,000		18
19 Beginning Balance, July 1	629,374	629,374	408,068	408,068	398,444		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$626,991	\$408,068	\$445,415	\$398,444	\$421,444		21



DISTRICT CAFETERIAS
Balance Sheet
June 30, 2009

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
ASSETS		
Cash for Operations and Investments	\$245,659	\$350,319
Accounts Receivable & Prepayment	42,205	171,242
Furniture, Fixtures & Equipment (Net)	168,118	51,793
TOTAL ASSETS	<u>\$455,982</u>	<u>\$573,354</u>
LIABILITIES AND CAPITAL		
Liabilities	\$57,538	\$165,286
Capital, July 1, 2008	\$408,068	\$629,374
Adjustment to Capital	(9,624)	(221,306)
Capital, June 30, 2009	<u>\$398,444</u>	<u>\$408,068</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$455,982</u>	<u>\$573,354</u>



DISTRICT CAFETERIAS
Income Statement
For the Year Ending June 30, 2009

	<u>Year to Date Actual</u>	<u>2008-2009 Budget</u>
INCOME		
Special Service Income	\$37,684	\$20,000
Vending Income	66,492	52,872
Food Service Income	106,287	150,000
Interest	4,383	23,848
Other Income	997	0
TOTAL INCOME	<u>\$215,843</u>	<u>\$246,720</u>
EXPENSES		
Salary	\$20,402	20,000
Benefits	\$4,887	4,500
Depreciation Expense	29,978	15,000
Service Contracts & Repairs	70,439	99,400
Non Inventory Equipment	1,025	1,000
College Support	89,564	69,373
Other	254	100
TOTAL EXPENSES	<u>\$216,549</u>	<u>\$209,373</u>
NET INCOME FROM OPERATIONS	<u>(\$706)</u>	<u>\$37,347</u>
Loss on Investments	(16,700)	\$0
Profit on Disposal of Fixed Assets	7,782	\$0
NET INCOME	<u>(\$9,624)</u>	<u>\$37,347</u>
Capital, July 1, 2008	\$408,068	
Capital, June 30, 2009	<u>\$398,444</u>	

This page intentionally left blank



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Special Revenue Fund (Fund 6)

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

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

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

San Mateo County Community College District
2009-2010 Final Budget
Child Development Fund (Fund 6) - Cañada College



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	100,000	97,409	100,000	95,523	0	0%	2
3 Local Revenue	0	17	0	29	0	0%	3
4 Total Revenue	\$100,000	\$97,426	\$100,000	\$95,552	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	2,913	0	0%	6
7 Employee Benefits	0	0	0	977	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	92,000	90,028	92,000	93,161	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$92,000	\$90,028	\$92,000	\$97,051	\$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	\$8,000	\$7,398	\$8,000	(\$1,499)	\$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	\$8,000	\$7,398	\$8,000	(\$1,499)	\$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
2009-2010 Final Budget
Child Development Fund (Fund 6) - College of San Mateo



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$14,000	\$14,196	\$13,000	\$15,505	\$15,000	4%	1
2 State Revenue	148,202	126,755	126,800	99,734	150,900	45%	2
3 Local Revenue	170,000	184,717	186,912	214,380	170,677	51%	3
4 Total Revenue	\$332,202	\$325,668	\$326,712	\$329,619	\$336,577	100%	4
Expenses							
5 Certificated Salaries	\$96,069	\$98,209	\$98,895	\$98,895	\$98,511	17%	5
6 Classified Salaries	244,891	265,628	268,680	273,212	281,052	49%	6
7 Employee Benefits	120,589	115,210	132,396	126,843	156,562	27%	7
8 Materials & Supplies	40,500	39,373	41,900	37,359	36,400	6%	8
9 Operating Expenses	1,000	627	650	1,543	1,037	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$503,048	\$519,047	\$542,521	\$537,851	\$573,563	100%	11
Transfers & Other							
12 Transfers In	\$203,028	\$196,714	\$216,038	\$207,842	\$240,294	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	\$203,028	\$196,714	\$216,038	\$207,842	\$240,294	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$32,182	\$3,336	\$230	(\$390)	\$3,308		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	\$32,182	\$3,336	\$230	(\$390)	\$3,308		21

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

San Mateo County Community College District
2009-2010 Final Budget
Child Development Fund (Fund 6) - Skyline College



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$17,000	\$22,411	\$20,000	\$22,445	\$19,000	5%	1
2 State Revenue	292,068	330,079	331,300	285,893	301,200	80%	2
3 Local Revenue	30,000	31,082	31,000	27,441	57,252	15%	3
4 Total Revenue	\$339,068	\$383,572	\$382,300	\$335,779	\$377,452	100%	4
Expenses							
5 Certificated Salaries	\$80,139	\$80,553	\$81,932	\$88,665	\$81,932	14%	5
6 Classified Salaries	232,550	262,209	259,054	272,350	257,420	45%	6
7 Employee Benefits	143,645	157,008	165,357	168,451	197,677	34%	7
8 Materials & Supplies	25,000	27,315	35,400	38,230	35,700	6%	8
9 Operating Expenses	1,379	2,611	2,500	2,133	2,400	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$482,713	\$529,696	\$544,243	\$569,829	\$575,129	100%	11
Transfers & Other							
12 Transfers In	\$143,645	\$157,008	\$165,357	\$224,952	\$197,677	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	\$143,645	\$157,008	\$165,357	\$224,952	\$197,677	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$10,884	\$3,414	(\$9,097)	\$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	\$10,884	\$3,414	(\$9,097)	\$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
2009-2010 Final Budget
Child Development Fund (Fund 6) - District Office

	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$15,484	\$1,680	100%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$15,484	\$1,680	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	15,484	1,680	100%	10
11 Total Expenses	\$0	\$0	\$0	\$15,484	\$1,680	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	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$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
2009-2010 Final Budget
Child Development Fund (Fund 6) - Total District



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$31,000	\$36,607	\$33,000	\$53,434	\$35,680	5%	1
2 State Revenue	\$540,270	554,243	\$558,100	481,150	\$452,100	63%	2
3 Local Revenue	\$200,000	215,816	\$217,912	241,850	\$227,928	32%	3
4 Total Revenue	\$771,270	\$806,666	\$809,012	\$776,434	\$715,708	100%	4
Expenses							
5 Certificated Salaries	\$176,208	\$178,762	\$180,827	\$187,560	\$180,443	16%	5
6 Classified Salaries	477,441	527,837	527,734	548,475	538,472	47%	6
7 Employee Benefits	264,233	272,218	297,753	296,271	354,239	31%	7
8 Materials & Supplies	65,500	66,688	77,300	75,589	72,100	6%	8
9 Operating Expenses	94,379	93,266	95,150	96,837	3,437	0%	9
10 Capital Outlay	0	0	0	15,484	1,680	0%	10
11 Total Expenses	\$1,077,761	\$1,138,771	\$1,178,764	\$1,220,215	\$1,150,371	100%	11
Transfers & Other							
12 Transfers In	\$346,673	\$353,722	\$381,396	\$432,795	\$437,971	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	\$346,673	\$353,722	\$381,396	\$432,795	\$437,971	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$40,182	\$21,618	\$11,644	(\$10,986)	\$3,308		18
19 Beginning Balance, July 1	156,256	156,256	177,874	177,874	166,888		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$196,438	\$177,874	\$189,518	\$166,888	\$170,196		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 Academic Competitiveness Grants, Cal Grants, and EOP&S Direct Aid to Students.

San Mateo County Community College District
2009-2010 Final Budget
Student Aid Fund (Fund 7) - Cañada College



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
1 Federal Revenue	\$1,148,162	\$1,374,925	\$1,499,427	\$1,831,043	\$2,097,166	95%	1
2 State Revenue	88,880	97,028	97,028	106,027	105,000	5%	2
3 Local Revenue	0	12	0	29,855	0	0%	3
4 Total Revenue	\$1,237,042	\$1,471,965	\$1,596,455	\$1,966,925	\$2,202,166	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	\$29,397	\$0	\$8,156	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(1,203)	0	(3,740)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(1,237,042)	(1,500,147)	(1,596,455)	(1,941,486)	(2,202,166)	100%	16
17 Total Transfers/Other	(\$1,237,042)	(\$1,471,953)	(\$1,596,455)	(\$1,937,070)	(\$2,202,166)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$12	\$0	\$29,855	\$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	\$12	\$0	\$29,855	\$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
2009-2010 Final Budget
Student Aid Fund (Fund 7) - College of San Mateo



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$1,999,628	\$2,325,113	\$2,535,342	\$2,981,216	\$3,336,502	95%	1
2 State Revenue	185,074	194,323	194,323	165,038	175,000	5%	2
3 Local Revenue	0	68	0	36,664	0	0%	3
4 Total Revenue	\$2,184,702	\$2,519,504	\$2,729,665	\$3,182,918	\$3,511,502	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	\$67,127	\$62,071	\$33,323	\$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	(2,184,702)	(2,586,563)	(2,791,736)	(3,179,577)	(3,511,502)	100%	16
17 Total Transfers/Other	(\$2,184,702)	(\$2,519,436)	(\$2,729,665)	(\$3,146,254)	(\$3,511,502)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$68	\$0	\$36,664	\$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	\$68	\$0	\$36,664	\$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
2009-2010 Final Budget
Student Aid Fund (Fund 7) - Skyline College



	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$2,322,881	\$2,710,373	\$2,965,660	\$3,726,218	\$4,244,776	95%	1
2 State Revenue	238,885	194,577	194,577	215,064	215,000	5%	2
3 Local Revenue	0	0	0	(4,706)	0	0%	3
4 Total Revenue	\$2,561,766	\$2,904,950	\$3,160,237	\$3,936,576	\$4,459,776	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	\$105,977	\$42,168	\$79,786	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(63)	0	(51)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(2,561,766)	(2,947,364)	(3,265,905)	(4,039,517)	(4,459,776)	100%	16
17 Total Transfers/Other	(\$2,561,766)	(\$2,841,450)	(\$3,223,737)	(\$3,959,782)	(\$4,459,776)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$63,500	(\$63,500)	(\$23,206)	\$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	\$63,500	(\$63,500)	(\$23,206)	\$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
2009-2010 Final Budget
Student Aid Fund (Fund 7) - Total District



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
1 Federal Revenue	\$5,470,671	\$6,410,411	\$7,000,429	\$8,538,477	\$9,678,444	95%	1
2 State Revenue	512,839	485,928	485,928	486,129	495,000	5%	2
3 Local Revenue	0	80	0	61,812	0	0%	3
4 Total Revenue	\$5,983,510	\$6,896,419	\$7,486,357	\$9,086,418	\$10,173,444	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	\$202,501	\$104,239	\$121,265	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(1,266)	0	(3,791)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(5,983,510)	(7,034,074)	(7,654,096)	(9,160,580)	(10,173,444)	100%	16
17 Total Transfers/Other	(\$5,983,510)	(\$6,832,839)	(\$7,549,857)	(\$9,043,106)	(\$10,173,444)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$63,580	(\$63,500)	\$43,312	\$0		18
19 Beginning Balance, July 1	128,421	128,421	192,001	192,001	235,313		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$128,421	\$192,001	\$128,501	\$235,313	\$235,313		21

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

This page intentionally left blank



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Retirement Reserve Fund Expendable Trust (Fund 8)

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

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

San Mateo County Community College District
2009-2010 Final Budget
Reserve Fund for Post-Retirement Benefits (Fund 8) - Central Services



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	Percent of Total Budget	
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	1,020,000	1,224,571	1,094,000	297,538	257,817	100%	3
4 Total Revenue	\$1,020,000	\$1,224,571	\$1,094,000	\$297,538	\$257,817	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	3,833	2,250	69,013	79,390	115%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$3,833	\$2,250	\$69,013	\$79,390	115%	11
Transfers & Other							
12 Transfers In	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$2,497,823	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	\$2,497,823	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$2,520,000	\$2,720,739	\$2,591,750	\$1,728,525	\$2,676,250		18
19 Beginning Balance, July 1	30,115,703	30,115,703	32,836,442	32,836,442	34,564,967		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$32,635,703	\$32,836,442	\$35,428,192	\$34,564,967	\$37,241,217		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Supplemental Information

- Page 90 - **Resource Allocation Model**
- Page 92 - **2009-10 Board Goals**
- Page 94 - **Historical FTES Analysis**
- Page 95 - **Enrollment Fee History**
- Page 96 - **Utility Usage Graphs**
- Page 99 - **Associated Student Body Reports**
- Page 110 - **Debt Services Payment Schedule**
- Page 111 - **Cash Flow Summary (6/30/09)**
- Page 112 - **County Investment Pool Rates**
- Page 113 - **CCFS-311Q Report (6/30/09)**
- Page 115 - **Glossary**

**Final Budget 2009-10
8/22/2009**

Resource Allocation: 2009-10 Budget Scenario

Worksheet A

1. Review Base Allocation and FTES Allocation (should be 80%/20% of funding). If a college should receive additional funding based on the review, allocate that.

Current Allocations are:

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	(A), (B)
08/09 Site Allocations	\$ 21,268,664	\$ 13,024,397	\$ 27,335,443	\$ 8,172,092	\$ 5,584,959	\$ 39,465,121	\$ 114,850,675	
08/09 FTES	8,139	4,774	9,354				22,267	
07/08 FTES	7,329	4,452	9,085				20,866	
06/07 FTES	6,801	4,254	8,791				19,846	
3 yr average	7,423	4,493	9,076				20,993	(C)
Percent of total	35%	21%	43%					

Allocate 80% of the existing funding to each college's base

Base Allocation	\$ 17,014,931	\$ 10,419,517	\$ 21,868,354				\$ 49,302,803	
-----------------	---------------	---------------	---------------	--	--	--	---------------	--

Allocate 20% of the existing funding to each college based on the 3 yr average of FTES

FTES Allocation	\$ 4,358,428	\$ 2,638,165	\$ 5,329,108				\$ 12,325,701	
-----------------	--------------	--------------	--------------	--	--	--	---------------	--

Add the two amounts together and compare to 07/08 Site Allocations

Total	\$ 21,373,359	\$ 13,057,682	\$ 27,197,462				\$ 61,628,504	
Change from Site Alloc	\$ 104,695	\$ 33,286	\$ (137,981)				\$ 0	

Adjustment #1 is the increases from the Site Allocations. No college gets a decrease.

Adjustment #1	\$ 104,695	\$ 33,286	\$ -				\$ 137,981	
---------------	------------	-----------	------	--	--	--	------------	--

2. Allocate any increase in Central Services costs.

Based on 09/10 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	(B)
Increased Costs						\$ 1,307,916	\$ 1,307,916	

3. Allocate \$1.78 per square foot increase over previous year.

Change from Fall 08 to Fall 09 Space Inventory Report

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	(B)
					\$ 227,146		\$ 227,146	

4. Allocate growth based on increase (or decrease) in 3-year FTES average.

Based on FTES Goals for 09/10

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	(D)
09/10 FTES	8,126	4,734	9,101			-	21,961	
New 3 yr average	7,865	4,653	9,180			0	21,698	
Change in 3 yr average	442	160	103			0	705	

Add .68% COLA to 08/09 per FTES allocation of \$3763 to get \$3789 per FTES.

							\$ 3,433	
Growth allocation	\$ 1,673,121	\$ 605,871	\$ 391,403			\$ -	\$ 2,670,395	
							\$ 4,366	(D)

5. District Office & Facilities gets 12% and 4% respectively of college growth allocations.

Calculate 12% and 4% of allocations in #4.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	(E)
Growth allocation				\$ 354,101	\$ 121,000		\$ 475,101	

6. Allocate any special amounts agreed upon.

Allocate 09/10 projected step and column increases. Allocate compensation where settled and reserve where not settled.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	(A)
Step & Column Compensation	223,085	165,634	297,348	239,961	2,660	\$ 821,860	\$ 1,750,548	
Other	(116,908)		(150,255)	(44,920)	22,791	\$ 289,291	\$ -	
	106,177	165,634	147,093	195,041	25,451	1,111,151	1,750,548	

**Final Budget 2009-10
8/22/2009**

7. Allocate any remaining funds across the board (plus or minus).

**Assume the district receives growth and no budget stability. Hold aside unallocated resources.
Calculate new base revenue and what is left after allocations 1 through 6.**

Prior Year Alloc	\$ 114,850,675	08/09 FTES	22,267	(Funded, includes NR & Appren)
COLA	\$ -	09/10 FTES	21,961	(Estimated actual)
Growth	\$ (3,705,995)	Funded Growth	-	
Other Revenue	\$ (2,670,504)	Deficit budget	-	
09/10 Revenue	\$ 108,474,177	Reserve for futu	-	
Increase	\$ (6,376,499)			
Plus deficit less reserve	\$ (6,376,499)			
Less allocations:				
1. Adjustment #1	\$ 137,981			
2. Central Svcs	\$ 1,307,916			
3. Square Footage	\$ 227,146			
4. Growth	\$ 2,670,395			
5. DO & Facilities	\$ 475,101			
6. Special Allocations	\$ 1,750,548			
	\$ 6,569,086			
Available for allocation	\$ (12,945,585)			

(B)

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
08/09 Site Allocations	\$ 21,268,664	\$ 13,024,397	\$ 27,335,443	\$ 8,172,092	\$ 5,584,959	N/A	\$ 75,385,554
% of Total	28%	17%	36%	11%	7%		
Adjustment #7	\$ (2,126,866)	\$ (1,302,440)	\$ (2,733,544)	\$ (817,209)	\$ (558,496)		\$ (7,538,555)

8. Final allocations

Sum the 08/09 Site Allocations with all of the adjustments.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
08/09 Site Allocations	\$ 21,268,664	\$ 13,024,397	\$ 27,335,443	\$ 8,172,092	\$ 5,584,959	\$ 39,465,121	\$ 114,850,675
1. Adjustment #1	\$ 104,695	\$ 33,286	\$ -	\$ -	\$ -	\$ -	\$ 137,981
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,307,916	\$ 1,307,916
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ 227,146	\$ -	\$ 227,146
4. Growth	\$ 1,673,121	\$ 605,871	\$ 391,403	\$ -	\$ -	\$ -	\$ 2,670,395
5. DO & Facilities	\$ -	\$ -	\$ -	\$ 354,101	\$ 121,000	\$ -	\$ 475,101
6. Special Allocations	\$ 106,177	\$ 165,634	\$ 147,093	\$ 195,041	\$ 25,451	\$ 1,111,151	\$ 1,750,548
7. Adjustment #7	\$ (2,126,866)	\$ (1,302,440)	\$ (2,733,544)	\$ (817,209)	\$ (558,496)	\$ -	\$ (7,538,555)
Total Increase	\$ (242,873)	\$ (497,649)	\$ (2,195,048)	\$ (268,067)	\$ (184,899)	\$ 2,419,067	\$ (969,469)
	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
09/10 Site Allocations	\$ 21,025,791	\$ 12,526,747	\$ 25,140,395	\$ 7,904,025	\$ 5,400,060	\$ 41,884,187	\$ 113,881,206
Percent cut from 08/09	-1.1%	-3.8%	-8.0%	-3.3%	-3.3%	6.1%	-0.8%

\$ 205.39 \$ 176.05

Facilities Square Footage	1,420,902
50% of funds per sq. foot	\$ 1.84
50% of funds for growth	4.5%
District Office percentage	13.3%

(C), (D)

List of References:

- (A) 2006-07 Site Allocation
- (B) 2007-08 SMCCCD Revenue and Expenditure Assumptions
- (C) SMCCCD FTES Analysis
- (D) SMCCCD Exhibit C, 2004-05 Second Principal Apportionment
- (E) Historical Comparisons of Site Allocations & FTES

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT 2009 BOARD GOALS

Integration of Planning, Budget and Resource Allocation: In order to develop a shared vision of the future that faculty, staff, students and community understand and support, the District, through its shared governance processes, has been working to develop an integrated strategic planning model. This model incorporates and builds upon five elements: the College Educational Master Plans; the Facilities Master Plan; a coordinated institutional research component; a comprehensive program review process; and an annual budget that is based upon the other four elements.

Specific goals for 2009 include:

Education and Planning Goals

1. Continue to address recommendations from the Accreditation Commission for Cañada College and College of San Mateo; present progress reports to the Board as needed.
2. Work with the District Academic Senate to effect the remaining standardization of graduation requirements across the District.
3. Examine the potential for a Districtwide compressed calendar, including review of prior research and investigation of both opportunities and logistical requirements as identified by colleges which currently utilize the compressed calendar.
4. In 2009, develop a plan that would move KCSM TV/FM toward financial independence from the District over a three-year period by increasing revenues (e.g., forming partnerships, leasing channels, increasing underwriting opportunities, etc.) and streamlining operations (automation, program mix, etc.).
5. California recently passed AB 32, the landmark global warming legislation; it is estimated that that, if 100 percent of the reduction targets mandated under AB 32 are met, the Gross State Product (GSP) will increase by about \$76 billion, real household incomes will rise up to \$48 billion, and as many as 403,000 new efficiency and climate action-related jobs will be created. To meet this demand, the District will explore opportunities for expanding “green/clean” classes with a goal of creating either a Districtwide and/or College program that trains students for emerging green/clean jobs in the County.
6. Continue efforts in College Connection to improve high school to college transition and success (e.g., CalPASS, Summer Bridge Academy, Jump Start, Hermanos, concurrent enrollment, etc.) and expand the number of concurrent enrollment classes on high school campuses and on college campuses. The District and the Colleges will develop a comprehensive plan for concurrent enrollment with clearly defined targets and measurable performance outcomes.
7. Expand the Skilled Trades Prep program by identifying potential partners and developing articulation agreements with appropriate educational providers to foster the movement of students from these providers to CSM. Develop and execute a marketing plan and related recruiting strategies for San Mateo County high schools immediately, with the goal of developing a thirty student cohort. Expand course offerings to include the CSM campus in 2009-2010 academic year.

Human Resources/Recruitment/Retention Goals

8. Continue to conduct diversity train-the-trainer sessions, as funding allows. The goal is to have all permanent employees experience diversity training as a supplement to our twice yearly Museum of Tolerance trainings.

9. Make every effort to implement (through the collective bargaining process) the human resources recommendations from the Accreditation Team that call for the District to incorporate effectiveness in producing student outcomes into the evaluation of faculty and others responsible for student progress.
10. To reach reductions in spending in fiscal year 2009 – 2010 without imposing lay-offs, implement the early retirement incentive and voluntary separation program to create vacancies into which we can reallocate classified staff through managed hiring to produce more efficient and effective operations.
11. Establish a consolidated Districtwide Public Safety Department that will provide for the efficient use of resources. Provide for and ensure continuous 24/7 public safety coverage of personnel and property with the integration of technology. Negotiate a Memorandum of Understanding with the Organization of Emergency Services, and local law enforcement & fire responder agencies on the use of District assets and combined emergency preparedness training.

Facilities Goals

12. Evaluate and refine the Capital Improvement Program's revenue "sources and uses" document to assure that there is adequate funding available from all sources (bond, State, private donations and other local revenues) to complete all projects.
13. Focus the Capital Improvement effort to ensure that all existing buildings that have not been addressed as part of the first phase of construction, and not slated for demolition, are modernized to meet the needs of the instructional and support mission of the Colleges.
14. Develop a comprehensive plan to provide the increased maintenance staff needed as new buildings are brought on line.

Finance Goals

15. Maintain fiscal stability; develop strategies and actions to manage the effects of the State's budget deficit on our District. Reduce operational costs to the greatest extent possible by continuing efforts to build energy efficient infrastructure and facilities and by adopting green/clean operational procedures.
16. Improve and expand on efforts to sustain and increase student enrollment within the state funding limits. Continue to refine marketing messages through various media to recruit particular groups of potential students.
17. Resolve the funding disputes that exist with the Brisbane and San Carlos Redevelopment Agencies.
18. Establish a post-retirement benefits substantive plan in compliance with the requirements of GASB 43 and 45 and establish a trust fund for the benefits.
19. Develop a plan and secure a source of funding for replacement of technology-based equipment which no longer meets minimum standards, such as computers, printers, network components, servers and software applications.

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

	<u>1st Period 2005-2006</u>	<u>2nd Period 2005-2006</u>	<u>Actual 2005-2006</u>	<u>After Shifting 1st Period 2006-07</u>	<u>After Shifting 2nd Period 2006-07</u>	<u>After Shifting Actual 2006-07</u>	<u>1st Period 2007-08</u>	<u>2nd Period 2007-08</u>	<u>Annual 2007-08</u>	<u>1st Period 2008-09</u>	<u>Actual with Shifting 2nd Period 2008-09</u>	<u>Actual with Shifting Annual 2008-09</u>
College of San Mateo												
Resident												
Fall & Spring	7,410	7,308	7,311	7,395	7,348	7,423	7,703	7,635	7,686	7,693	7,773	8,022
Shifting				893	893	893					205	44
Summer	<u>0</u>	<u>0</u>	<u>0</u>	<u>903</u>	<u>956</u>	<u>956</u>	<u>70</u>	<u>91</u>	<u>99</u>	<u>995</u>	<u>995</u>	<u>985</u>
Total, Resident	7,410	7,308	7,311	9,191	9,197	9,272	7,773	7,726	7,785	8,689	8,973	9,051
Total, Apprenticeship	128	132	146	159	159	156	191	191	164	114	118	115
Flex-time	11	11	12	9	9	10	12	10	11	10	26	16
Non-Resident												
Fall & Spring	244	236	234	232	226	226	213	223	217	211	193	198
Fall & Spring (N/C)												
Summer	<u>21</u>	<u>21</u>	<u>21</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>18</u>	<u>18</u>	<u>18</u>
Total, Non-Resident	265	256	255	252	246	246	229	238	232	229	211	216
COLLEGE OF SAN MATEO TOTAL	7,814	7,707	7,724	9,611	9,611	9,684	8,204	8,165	8,192	9,041	9,328	9,398
Canada College												
Resident												
Fall & Spring	3,735	3,940	3,707	3,709	3,722	3,770	3,937	3,921	3,938	4,062	4,173	4,218
Fall & Spring (N/C)	37	37	43	25	25	27	52	48	35	33	30	38
Shifting				367	367	367					108	23
Summer (N/C)	-	-	-	3	4	4	5	5	5	1	1	1
Summer	<u>0</u>	<u>0</u>	<u>0</u>	<u>378</u>	<u>378</u>	<u>380</u>	<u>34</u>	<u>34</u>	<u>35</u>	<u>416</u>	<u>416</u>	<u>414</u>
Total, Resident	3,772	3,977	3,750	4,482	4,496	4,548	4,029	4,009	4,013	4,512	4,728	4,694
Flex-time	3	3	3	3	3	3	3	4	4	3	7	7
Non-Resident												
Fall & Spring	74	74	71	62	58	62	60	60	60	84	86	88
Fall & Spring (N/C)	1	1	1	1	1	1	2	1	1	1	1	1
Summer (N/C)												
Summer	<u>7</u>	<u>7</u>	<u>7</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
Total, Non-Resident	82	82	79	71	67	71	68	68	68	92	94	96
CANADA COLLEGE TOTAL	3,857	4,063	3,832	4,556	4,567	4,622	4,100	4,081	4,086	4,608	4,829	4,797
Skyline College												
Resident												
Fall & Spring	5,832	5,946	5,912	5,995	5,993	5,840	6,334	6,431	6,345	6,972	6,919	6,893
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	-	-	18	47
Shifting				840	840	720					187	39
Summer (N/C)												
Summer	<u>0</u>	<u>0</u>	<u>0</u>	<u>849</u>	<u>849</u>	<u>844</u>	<u>146</u>	<u>26</u>	<u>28</u>	<u>1,113</u>	<u>1,080</u>	<u>1,087</u>
Total, Resident	5,832	5,946	5,912	7,684	7,682	7,404	6,480	6,457	6,373	8,086	8,205	8,066
Total, Apprenticeship	3	3	4	3	3	3	3	3	3	2	2	2
Flex-time	9	10	9	6	5	3	5	5	5	6	6	6
Non-Resident												
Fall & Spring	96	99	97	106	108	101	104	100	97	95	92	88
Fall & Spring (NC)										1	-	1
Summer	<u>12</u>	<u>12</u>	<u>12</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>0</u>	<u>12</u>	<u>12</u>	<u>15</u>	<u>16</u>	<u>16</u>
Total, Non-Resident	108	111	109	116	118	110	104	112	109	111	108	105
SKYLINE COLLEGE TOTAL	5,952	6,071	6,034	7,809	7,808	7,520	6,593	6,577	6,490	8,205	8,320	8,179
District												
Fall & Spring	16,977	17,194	16,930	17,099	17,063	17,033	17,974	17,987	17,969	18,728	18,866	19,133
Fall & Spring (N/C)	37	37	43	25	25	27	52	48	35	33	48	85
Shifting	0	0	0	2,100	2,100	1,980	0	0	0	0	499	106
Summer (N/C)	0	0	0	3	4	4	5	5	5	1	1	1
Summer	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,130</u>	<u>2,183</u>	<u>2,180</u>	<u>250</u>	<u>151</u>	<u>162</u>	<u>2,524</u>	<u>2,491</u>	<u>2,486</u>
Total, Resident	17,014	17,231	16,973	21,357	21,375	21,224	18,282	18,192	18,171	21,286	21,906	21,811
Total, Apprenticeship	131	135	150	162	162	159	194	194	167	116	120	117
Flex-time	23	25	24	18	17	16	20	20	21	19	39	29
Non-Resident												
Fall & Spring	414	408	402	400	392	388	377	382	374	390	371	374
Fall & Spring (N/C)	1	1	1	1	1	1	2	1	1	2	1	2
Summer (N/C)												
Summer	<u>40</u>	<u>40</u>	<u>40</u>	<u>38</u>	<u>38</u>	<u>37</u>	<u>22</u>	<u>34</u>	<u>34</u>	<u>41</u>	<u>41</u>	<u>41</u>
Total, Non-Resident	455	450	443	439	431	427	401	418	409	432	413	417
DISTRICT TOTAL	17,623	17,840	17,590	21,976	21,986	21,827	18,897	18,824	18,768	21,853	22,478	22,374

FTES Summer 01 into 00-01 (1960 FTES); Summer 05 into 04-05 (2200 FTES) Summer Transfers: Summer 07 into 06-07 (1980 FTES); Summer 09 into 08-09 (106.40 FTES)

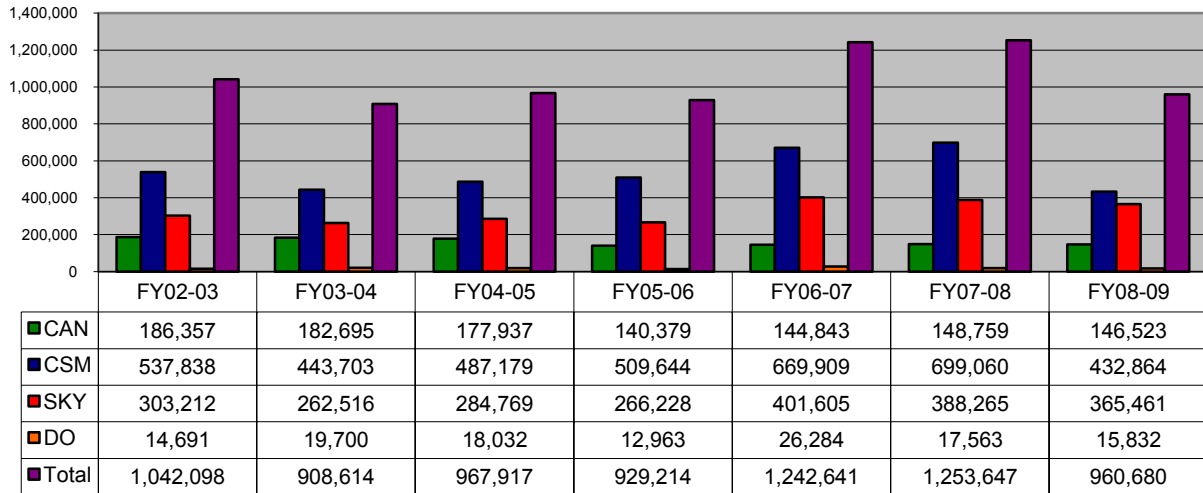
Chronology of the Enrollment Fees in the Community Colleges 1984 – Present

Year	Fee History
Prior to 1984	No Enrollment Fee
1984-85	ABXX, 1984 established a mandatory enrollment fee of \$50 per semester (\$100 per year for community college students taking 6 or more credit units and \$5 per unit for students taking less than 6 units). Students taking noncredit classes do not pay the fee. The fee was to sunset January 1, 1988.
1985-86	No change from prior year
1986-87	No change from prior year
1987-88	Assembly Bill 2336 extends enrollment fee through January 1, 1992.
1988-89	No change from prior year
1990-91	No change from prior year
1991-92	Senate Bill 381 extends the community college enrollment fee through January 1, 1995. In addition, the bill directs the community colleges to charge a one-year surcharge of an additional \$1 per unit up to a maximum of \$10 per semester for students enrolled during the 1991-92 academic year. For 1991-92, community college students were charged \$6 per unit up to a maximum of \$60 per semester.
1992-93	Effective January 1, 1993, a separate fee of \$50 per unit, with no cap, was set for students with bachelors' degrees. In addition, the enrollment fee was increased to \$10 per unit with no cap for students not having a bachelor's degree.
1993-94	The 1993-94 Budget Act raised the enrollment fee to \$13 per unit with no cap.
1994-95	No change from prior year
1995-96	No change from prior year The separate \$50 fee for students with bachelors' degrees sunset on January 1, 1996.
1996-97	No change from prior year
1997-98	No change from prior year
1998-99	The enrollment fee was reduced to \$12 per unit with no cap on the total.
1999-00	The enrollment fee was reduced to \$11 per unit with no cap on the total.
2000-01	No change from prior year
2001-02	No change from prior year
2002-03	No change from prior year
2003-04	The enrollment fee was increased to \$18 per unit with no cap on the total.
2004-05	The enrollment fee was increased to \$26 per unit with no cap on the total.
2005-06	No change from prior year
2006-07	Effective January 1, 2007, the enrollment fee was reduced to \$20 per unit with no cap on the total.
2007-08	No change from prior year
2008-09	No change from prior year
2009-10	The enrollment fee was increased to \$26 per unit with no cap on the total.

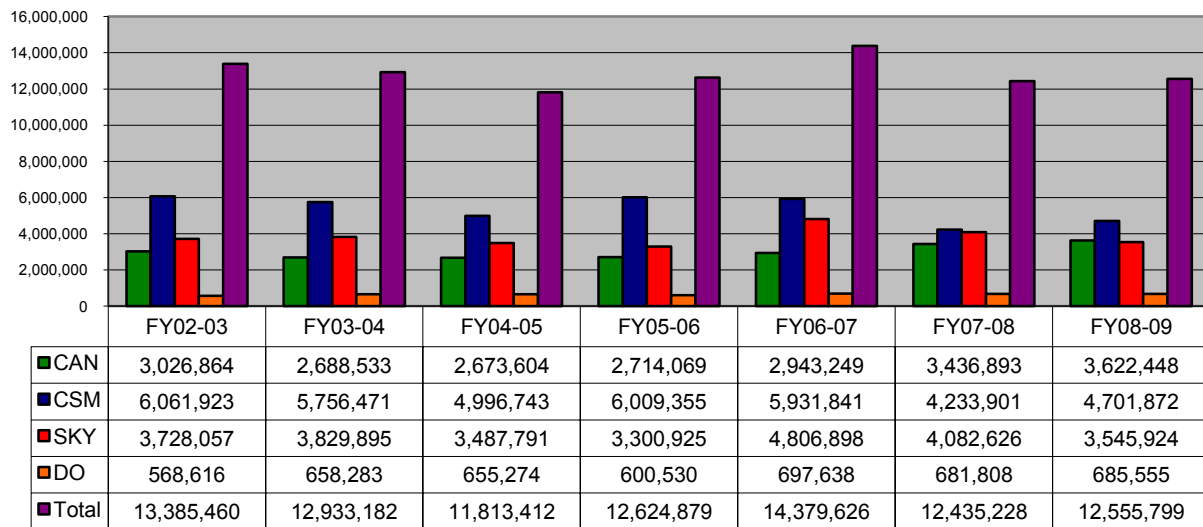


San Mateo County Community College District

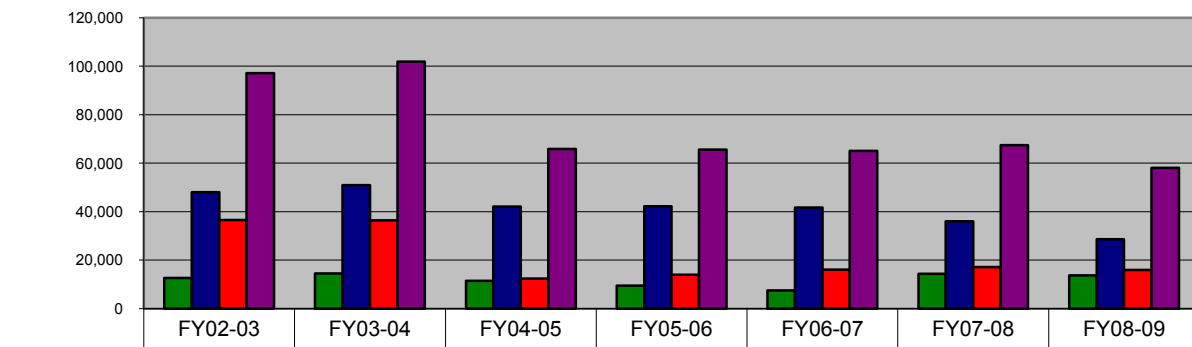
Natural Gas Usage by Site (in therms)



Electricity Usage by Site (in kWh)



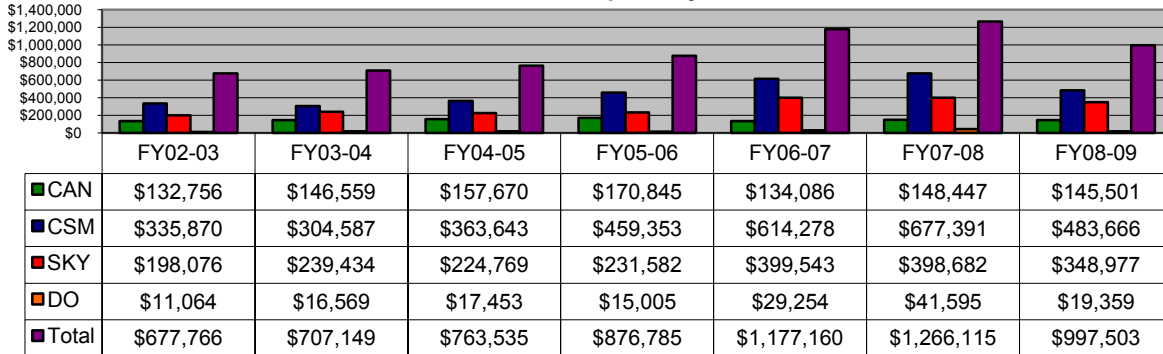
Water Usage by Site (in ccf)



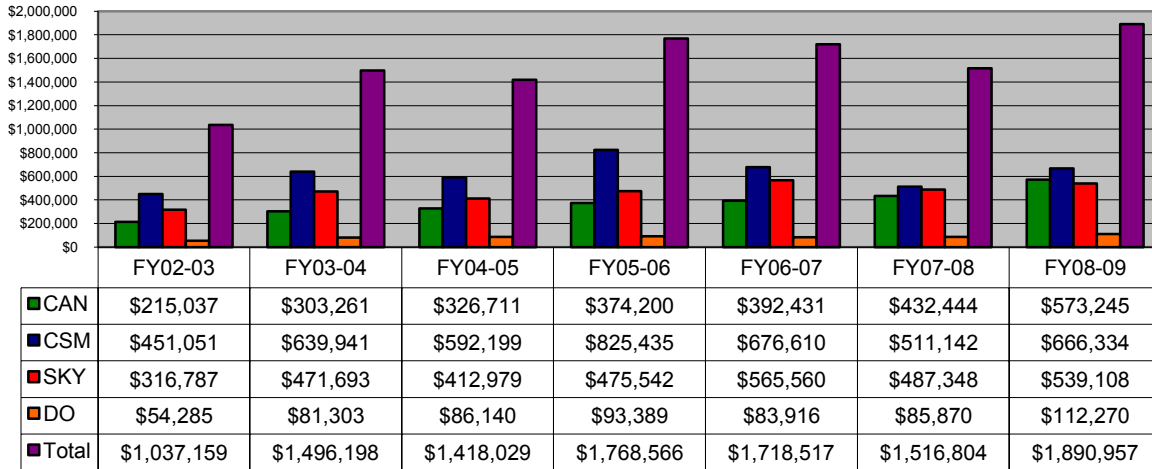


San Mateo County Community College District

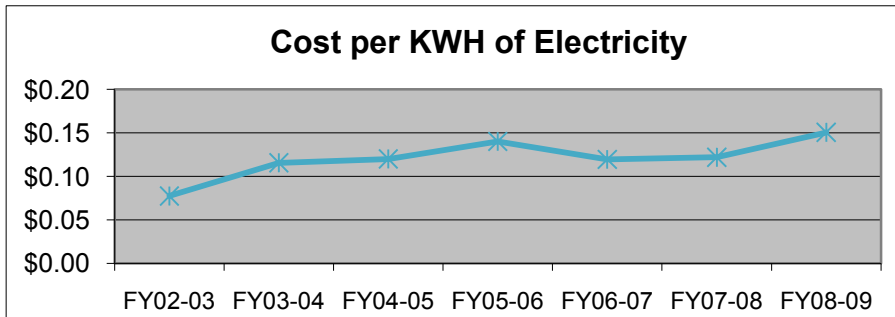
Natural Gas Expense by Site



Electricity Expense by Site



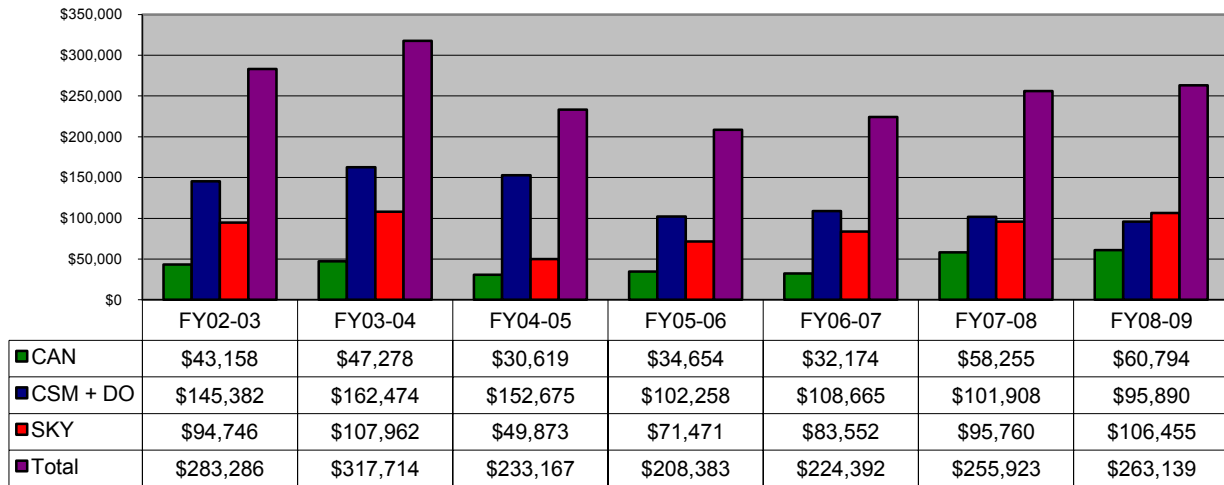
Cost per KWH of Electricity



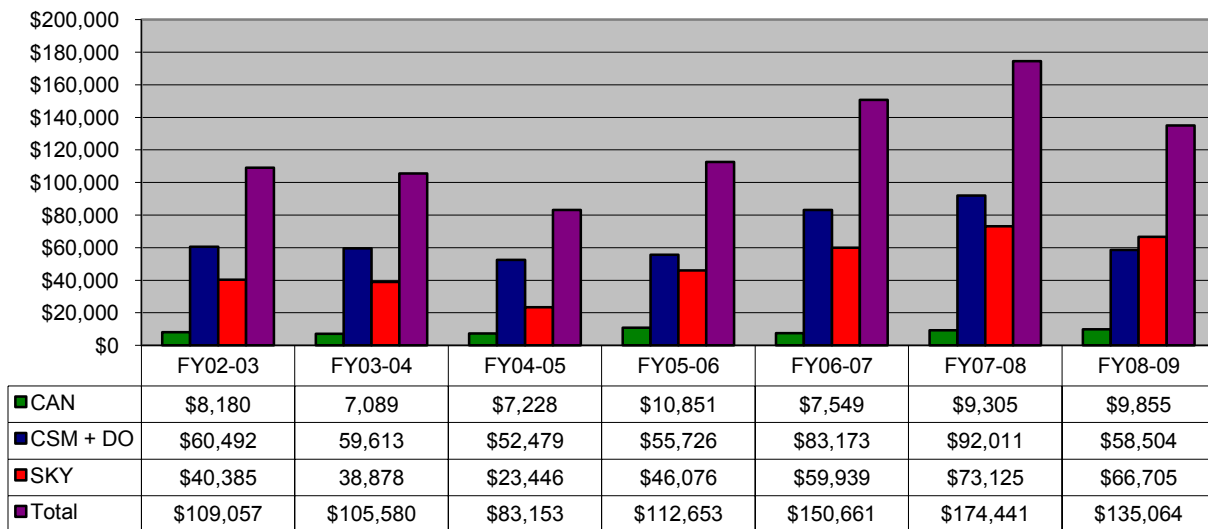


San Mateo County Community College District

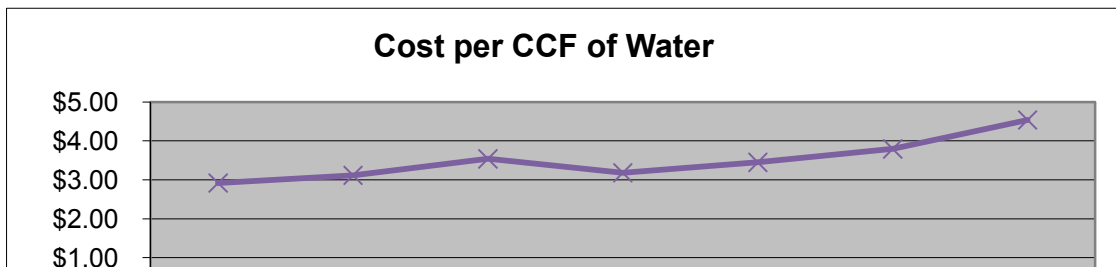
Water Expense by Site



Garbage Expense by Site



Cost per CCF of Water



**Associated Students of Cañada College
4th Quarter Report (April-June) 2009**

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

In **April** the students also hosted their annual Spring Fling event. The event was attended by more than 200 students, staff, and faculty. The students provided free food, games, music and prizes.

The students also completed their annual spring elections. Fourteen students were elected to the senate. Alma Nunez was elected as the President of the ASCC.

For the month of **June**, three members of the ASCC attended a Programming Basics Institute, sponsored by NACA at the University of South Florida. The students participated in workshops on marketing, diversity programming, assessment, and contracting artists.

Additionally in the month of June, the ASCC held its annual summer training and went on a retreat. During the retreat, students engaged in teambuilding activities and planned out their goals and activities for the fall semester. Prior to leaving for the retreat the students hosted and participated in a leadership training, led by a facilitator from the organization LeaderShape. The training was attended by thirty students from various clubs and organizations at Cañada College.

CANADA COLLEGE ASSOCIATED STUDENTS
Balance Sheet
June 30, 2009

ASSETS	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Cash		
Bank Commercial	227,886	225,051
Bank Time Deposits	70,010	30,000
Total Cash	\$297,896	\$255,051
Receivables		
Miscellaneous Receivable	\$66,715	\$49,571
Loans Receivable	9,808	11,052
Total Receivables	\$76,523	\$60,623
Furniture, Fixtures & Equipment	\$40,052	\$40,052
Less Accumulated Depreciation	(38,797)	(37,437)
Total Furniture, Fixt., & Eqpt.	\$1,255	\$2,614
TOTAL ASSETS	\$375,674	\$318,288
LIABILITIES AND CAPITAL		
Liabilities		
Student Representation Fee	\$17,749	\$14,651
Accounts Payable	72	72
Club Funds	22,085	21,898
Trust Funds	150,197	121,868
Loan Funds	18,045	18,045
Total Liabilities	\$208,148	\$176,534
Capital		
Capital, July 1	\$141,754	\$123,574
Net Income (Loss)	25,772	19,306
Vending Capital	0	(1,126)
Total Capital, June 30	\$167,526	\$141,754
TOTAL LIABILITIES AND CAPITAL	\$375,674	\$318,288

CANADA COLLEGE ASSOCIATED STUDENTS
Income Statement--Operations
For the Year Ending June 30, 2009

	<u>YTD</u> <u>June 30, 2009</u>	<u>YTD</u> <u>June 30, 2008</u>
INCOME		
Activity Card Sales	\$93,876	\$84,921
ATM Income	734	837
Interest	1,480	1,345
Program Income	298	0
Student General	374	400
Miscellaneous Income	0	20
TOTAL INCOME	\$96,762	\$87,523
EXPENSES		
Activity Card Expense	10,931	2,622
Administrative Expense	860	4,820
Awards and Scholarships	\$5,267	\$2,678
Conference	15,241	12,120
Office Supplies	3,396	4,494
Program Expense	27,028	33,478
Publicity	1,407	3,054
Other Expenditures	5,500	4,666
TOTAL EXPENSES	\$69,630	\$67,933
NET INCOME FROM ASB GOVERNMENT	\$27,132	\$19,590
Less Depreciation Expense	(1,360)	(1,511)
NET INCOME (LOSS)	\$25,772	\$18,079
<u>VENDING</u>		
Vending Income (Loss)	\$14,888	\$10,266
Less Expense and Transfer	(14,888)	(10,165)
Net Vending Income (Loss)	\$0	\$101
Vending Capital, July 1	(\$1,126)	(\$1,227)
Vending Capital, June 30	(\$1,126)	(\$1,126)

Associated Students of College of San Mateo 4th Quarter Report, April 2009 – June 2009

The Associated Students of College of San Mateo (ASCSM) has had a productive second half of the spring 2009 semester. Although this is a time of transition in Student Activities and at CSM, the ASCSM has been able to successfully continue to participate in college governance and has been able to create a lively and entertaining campus atmosphere for CSM students, faculty, staff, and administrators. Some of the highlights for the second half of the spring 2009 semester are:

Ongoing Activities

In addition to participating in their weekly Student Senate meetings, the members of the ASCSM have also been actively involved with each of their standing committees, including the Academic Enhancement Committee, the Finance & Administration Committee, the Programs & Services Committee, the Public Relations Committee, the Inter Club Council, and the Legislative & Governmental Affairs Committee.

Members of the ASCSM Student Senate continued to participate in College and District governance committees. At the College level, student leaders are attending numerous committee meetings, including the College Council, Faculty Academic Senate, Committee on Instruction, Enrollment Management Committee, Diversity in Action Group, College Auxiliary Services Advisory Committee and the College Assessment Committee. At the District level, students are also involved in the District Shared Governance Council, the District Committee on Budget & Finance, the District Auxiliary Services Advisory Committee and the District Student Council. Additionally, representatives of the Student Senate have been involved with the college's planning process for new construction.

The ASCSM, in cooperation with the Student Activities Office, continued to issue credit card style Student and Staff ID Cards to the College community. To date, the AS has issued thousands of ID Cards to Students, Faculty, Staff and Administrators.

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

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

Events and Activities:

April 2009: During this month the ASCSM held two major events. First, on April 22, the students held an Earth Day event in which they handed out 400 small plants to promote environmental awareness. Second, during the week of April 20 – 24 they hosted their annual “Spring Fling” celebration. This year’s theme was “Carnival on the Hill.” During this week the students had a variety of activities including different inflatable activities and games. Lastly, there were free food items for students each day including: hot dogs, sodas, nachos, pizza, and snow cones.

May 2009: To begin the month several Student Senate members attended the California Community College Student Senate General Assembly meeting in San Diego, CA. During this two-day event the students had the opportunity to network with other community college student leaders, attend workshops on pressing state and federal issues facing community college students, and attend the Student Senate General Assembly meeting to vote on important statewide resolutions. During the week of May 5th through May 8th, ASCSM also held their annual elections for new officers and Senators. Lastly, the students in co-sponsorship with DIAG (the campus wide diversity committee) hosted the first annual “Diversity Week”. Over the week of May 11 – 14, students, staff, and faculty celebrated our campuses diversity through a number of activities. This included two films (Milk and Occupation 101), two live performances (a Celtic band and a Mariachi band), a World Food event, and a verity of cultural club events.

June 2009: As always this is a slower month for ASCSM. The new 2009/2010 ASCSM Senate held their first two meetings for the year. They also help their annual Leadership Retreat the weekend of June 26 – 28.

COLLEGE OF SAN MATEO ASSOCIATED STUDENTS
Balance Sheet
June 30, 2009

ASSETS	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Cash		
Petty Cash	\$25	\$25
Bank Commercial	96,113	8,367
District Investment Pool	530,549	598,190
Total Cash	<u>\$626,687</u>	<u>\$606,582</u>
Receivables		
Miscellaneous Receivable	\$111,966	\$93,392
Loans Receivable	1,815	2,380
Total Receivables	<u>\$113,781</u>	<u>\$95,772</u>
Furniture, Fixtures & Equipment	\$ 47,120	\$72,485
Less Accumulated Depreciation	<u>(40,147)</u>	<u>(63,692)</u>
Total Furniture, Fixt., & Eqpt.	<u>\$6,973</u>	<u>\$8,793</u>
TOTAL ASSETS	<u><u>\$747,441</u></u>	<u><u>\$711,146</u></u>
LIABILITIES AND CAPITAL		
Liabilities		
Student Representation Fee	\$40,069	\$57,951
Accounts Payable	45,742	15,990
Club Funds	113,628	111,245
Trust Funds	257,628	193,072
Loan Funds	19,572	20,602
Total Liabilities	<u>\$476,639</u>	<u>\$398,860</u>
Capital		
Capital, July 1	\$260,808	\$265,932
Adjustment to Capital	0	7,617
Net Income (Loss)	8,515	37,258
Vending Capital	1,479	1,479
Total Capital, June 30	<u>\$270,802</u>	<u>\$312,286</u>
TOTAL LIABILITIES AND CAPITAL	<u><u>\$747,441</u></u>	<u><u>\$711,146</u></u>

COLLEGE OF SAN MATEO ASSOCIATED STUDENTS
Income Statement--Operations
For the Year Ending June 30, 2009

	<u>YTD</u> <u>June 30, 2009</u>	<u>YTD</u> <u>June 30, 2008</u>
INCOME		
Activity Card Sales	\$148,138	\$143,593
ATM Income	813	2,475
Programs Income	98	992
Interest	14,399	16,410
Rec/Game Room	744	3,663
Miscellaneous Income	1,945	890
TOTAL INCOME	\$166,137	\$168,022
EXPENSES		
Awards and Scholarships	\$718	\$5,088
Activity Card Expense	1,468	2,073
Office Supplies	5,017	6,167
Operating Expense	844	690
Programs	30,402	39,588
Student Assistants	71,579	62,973
Other Expenditures	13,305	12,588
Unrealized Loss on Investments	(2,156)	1,250
Realized Loss on Investments	34,625	0
TOTAL EXPENSES	\$155,802	\$130,417
NET INCOME FROM ASB GOVERNMENT	\$10,335	\$37,605
Less Depreciation Expense	(1,820)	(347)
NET INCOME (LOSS)	\$8,515	\$37,258
<u>VENDING</u>		
Vending Income (Loss)	\$47,477	\$37,214
Less Expense and Transfer	(47,477)	(37,214)
Net Vending Income (Loss)	\$0	\$0
Vending Capital, July 1	\$1,479	\$1,479
Vending Capital, June 30	\$1,479	\$1,479

**Associated Students of Skyline College
Budget Report for the 4th Quarter 2008-2009
Summary of Programs and Activities
July 16, 2009**

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

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

- Art on Campus
- Campus Auxiliary Services Advisory Committee
- College Budget
- College Council
- Commencement Committee
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Associated Students Governing Board
- District Board of Trustees
- District Budget Committee
- District Shared Governance Council
- Ed Policy Committee
- Fresh Look / Webpage Advisory Committee
- Health and Safety Committee
- Institutional Planning
- Technology Committee

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

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

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

Skyline Organizations and Club SOCC: The ASSC members always encourage other students to become active on campus by their work through SOCC. They also encourage students who do not find a club that interests them to start their own. Club Manual and instructions on how to start a club are available in the Student Activities Office. Items will be posted online by the beginning of Fall 2009

Program and Events:

Rocky Horror Picture Show

May 1, 2009

The ASSC Governing Council cosponsored this fundraiser for the Theatre Club.

Student Senate for California Community Colleges

Spring 2009 General Assembly, San Diego, CA

May 1 – 3, 2009

Five members of the ASSC Governing Council attended the conference and networked with other ASB members.

Student Recognition and Awards Ceremony

May 7, 2009

ASSC members volunteered to usher at the ceremony and co-sponsored the reception with Pacific Dining.

Skyline College Commencement Ceremony and Reception

May 29, 2009

ASSC members volunteered as ushers, worked on set up and cleanup at the ceremony and paid for the reception.

Other Items:

ASSC/SOCC donated funds to support the following programs:

Bridge 2 Peace

Early Childhood Education/child development graduation program

Earth Day- Drug Disposal Program

Amory Nan Cariadus

Coordinator of Student Activities

Skyline College

Phone: (650) 738-4334

Email: cariadusa@smccd.net

SKYLINE COLLEGE ASSOCIATED STUDENTS
Balance Sheet
June 30, 2009

ASSETS	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Cash		
Petty Cash	\$25	\$25
Bank Commercial	178,817	151,331
District Investment Pool	453,780	455,202
Total Cash	<u>\$632,622</u>	<u>\$606,558</u>
Receivables		
Miscellaneous Receivable	\$702,677	\$589,537
Loans Receivable	0	1,347
Total Receivables	<u>\$702,677</u>	<u>\$590,884</u>
Furniture, Fixtures & Equipment	\$82,245	\$82,245
Less Accumulated Depreciation	(79,544)	(78,748)
Total Furniture, Fixt., & Eqpt.	<u>\$2,701</u>	<u>\$3,497</u>
TOTAL ASSETS	<u><u>\$1,338,000</u></u>	<u><u>\$1,200,939</u></u>
LIABILITIES AND CAPITAL		
Liabilities		
Student Representation Fee	\$71,980	\$74,971
Accounts Payable	1,099	1,099
Club Funds	103,552	111,596
Trust Funds	750,568	670,373
Loan Funds	3,183	3,183
Total Liabilities	<u>\$930,382</u>	<u>\$861,222</u>
Capital		
Capital, July 1	\$207,125	\$158,313
Net Income (Loss)	67,958	49,746
Vending Capital	132,535	131,658
Total Capital, June 30	<u>\$407,618</u>	<u>\$339,717</u>
TOTAL LIABILITIES AND CAPITAL	<u><u>\$1,338,000</u></u>	<u><u>\$1,200,939</u></u>

SKYLINE COLLEGE ASSOCIATED STUDENTS
Income Statement--Operations
For the Year Ending June 30, 2009

	<u>YTD</u> <u>June 30, 2009</u>	<u>YTD</u> <u>June 30, 2008</u>
INCOME		
Activity Card Sales	\$137,782	\$122,879
Interest	14,832	19,154
Miscellaneous Income	80	180
TOTAL INCOME	\$152,694	\$142,213
EXPENSES		
Awards and Scholarships	\$4,820	\$13,925
Activity Card Expense	(8)	0
General Fund	1,857	13,049
Office Supplies	8,759	6,786
Publicity	0	3,008
Salaries and Benefits	8,588	2,544
Unrealized Loss on Investments	(4,378)	(181)
Realized Loss on Investments	27,502	0
Other Expenditures	37,676	55,676
TOTAL EXPENSES	\$84,816	\$94,807
NET INCOME FROM ASB GOVERNMENT	\$67,878	\$47,406
Less Depreciation Expense	(797)	(1,593)
NET INCOME (LOSS)	\$67,081	\$45,813
<u>VENDING</u>		
Vending Income (Loss)	\$877	\$3,933
Vending Capital, July 1	\$131,658	\$127,725
Vending Capital, June 30	\$132,535	\$131,658

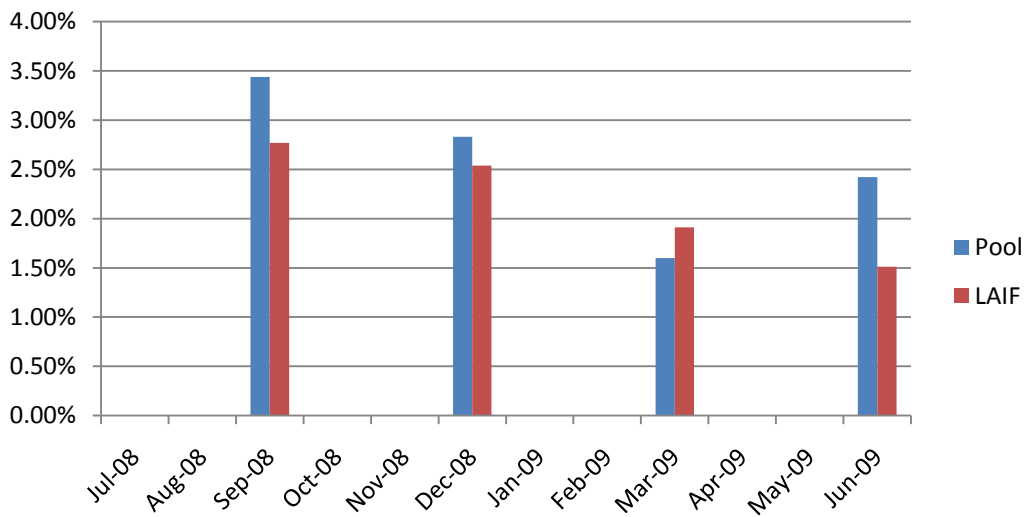
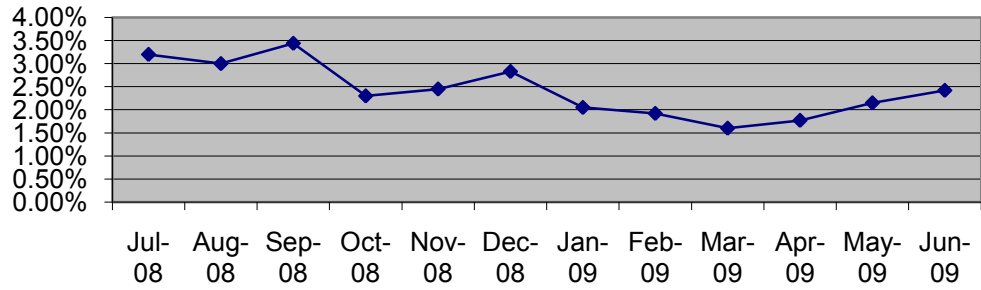
**San Mateo County Community College District
Debt Service Payment Schedules**

	<u>2001 GO BONDS</u>	<u>2001 GO BONDS</u>	<u>2001 GO BONDS</u>	<u>2005 GO BONDS</u>	<u>2005 GO BONDS</u>	<u>2004 C.O.P.</u>	<u>Total Payment</u>
	<u>SERIES A</u>	<u>SERIES B</u>	<u>SERIES C</u>	<u>SERIES A</u>	<u>SERIES B</u>		
2003	\$ 6,645,013						\$ 6,645,013
2004	6,976,627					\$ 515,790	7,492,417
2005	7,322,977	\$ 1,061,410				1,497,456	9,881,843
2006	4,695,827	3,072,487				748,729	8,517,043
2007	4,818,977	2,441,287	\$ 1,299,762	\$ 13,347,693	\$ 5,773,125	(Defeasances	27,680,844
2008	5,067,177	2,788,087	1,203,864	15,066,137	8,313,300	on April 2006)	32,438,565
2009	5,325,963	2,944,087	1,239,615	7,506,737	8,313,300		25,329,702
2010	5,597,119	3,089,687	1,298,138	7,824,138	8,783,300		26,592,382
2011	5,880,869	3,240,037	1,363,306	8,159,538	9,276,850		27,920,600
2012	6,183,469	3,394,837	1,430,213	6,666,563	11,637,550		29,312,632
2013	6,499,269	3,563,787	1,497,588	7,475,000	11,747,550		30,783,194
2014	6,827,069	3,738,787	1,575,000	7,749,000	12,432,750		32,322,606
2015	7,172,819	3,923,987	1,650,750	7,540,000	13,649,750		33,937,306
2016	7,537,400	4,110,987	1,735,000	7,860,000	14,388,250		35,631,637
2017	7,923,450	4,312,987	1,815,000	8,195,000	15,167,500		37,413,937
2018	8,324,288	4,523,488	1,905,000	8,550,000	15,981,750		39,284,526
2019	8,744,106	4,746,238	2,005,000	8,925,000	16,835,000		41,255,344
2020	9,187,100	4,979,738	2,100,000	9,310,000	17,735,250		43,312,088
2021	9,653,000	5,227,488	2,200,000	9,720,000	18,680,250		45,480,738
2022	10,142,500	5,482,488	2,310,000	10,155,000	19,661,250		47,751,238
2023	10,654,250	5,752,488	2,425,000	10,605,000	20,701,250		50,137,988
2024	11,195,000	6,037,488	2,540,000	11,080,000	21,792,750		52,645,238
2025	11,762,000	6,332,488	2,670,000	11,575,000	22,940,750		55,280,238
2026	12,354,000	6,647,488	2,800,000	12,100,000	24,145,500		58,046,988
2027		16,297,488	6,595,000	12,645,000	25,412,250		60,949,738
2028		17,112,488	6,925,000	13,220,000	26,736,000		63,993,488
2029		17,967,488	7,270,000	13,830,000	28,127,000		67,194,488
2030			26,500,000	14,465,000	29,590,750		70,555,750
2031			13,502,500		46,237,000		59,739,500
2032					48,550,750		48,550,750
2033					50,979,000		50,979,000
2034					53,526,500		53,526,500
2035					56,203,750		56,203,750
2036					59,010,750		59,010,750
2037					61,963,000		61,963,000
2038					65,061,000		65,061,000
Total	186,490,269	142,789,310	97,855,736	243,569,806	849,354,725	2,761,975	1,522,821,821

**San Mateo County Community College District
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING JUNE 30, 2009**

	<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	10,149,530.58	7,343,245.72	33,372,811.44	475,446,019.05	62,268.04	312,666.46	-
Cash inflow from operations:							
Year-to-date Income	114,848,893.71	24,259,956.77	25,605,378.07	1,665,695.54	1,209,229.15	9,207,682.72	1,797,538.67
Accounts Receivable	(5,518,552.41)	220,868.50	96,112.86	10,805,405.03	112,411.88	(148,408.42)	(249,556.91)
Deferred Income	604,403.55	864,042.73		(117,975.11)	(5,295.05)	(16,725.63)	1,211.76
Cash awaiting for deposit	310,621.49						
Total Income	120,394,896.92	32,688,113.72	59,074,302.37	487,799,144.51	1,378,614.02	9,355,215.13	1,549,193.52
Cash outflow for operations:							
Year to date expenditure	110,650,043.58	24,029,797.77	34,094,612.79	135,759,391.33	1,220,214.76	9,164,371.17	69,013.10
Advances / Prepaid	8,609.26	31,672.09	20,000.00	(3,631,496.24)	-	-	
Account Payable	4,935,554.68	44,535.16	(1,529,582.27)	2,431,485.88	(20,895.35)	(412,013.98)	(55,425.58)
Cash Balance From Operations	4,800,689.40	8,582,108.70	26,489,271.85	353,239,763.54	179,294.61	602,857.94	1,535,606.00
Other Cash inflow							
Medical Flex Plan / Revolv. Fund	-						
TRANS	-						
Trusts (JPA & 3CBG)							
Beg. Investment Balance							
LAIF Balance	5,583,374.80						21,653,494.16
County Pool Balance	1,427,410.62						8,204,517.16
Special Bond			155,838.71	5,000.00			2,298,704.08
C.O.P.	-						
Total Beg. Balance	7,010,785.42		155,838.71	5,000.00			32,156,715.40
Y.T.D. Investment Balance							
LAIF Balance	5,728,662.07						22,216,948.45
County Pool Balance	1,384,264.14						11,428,563.48
Special Bond			-	5,000.00			-
C.O.P.	-		337.00	-			
Y.T.D. Balance	7,112,926.21		337.00	5,000.00			33,645,511.93
Net Cash changes from Investment	(102,140.79)		155,501.71	-			(1,488,796.53)
Net changes from unrealized gain / (loss)	(90,414.36)		(129,551.02)	(1,924,783.58)			(46,809.47)
Cash Balance in County Treasury	4,608,134.25	8,582,108.70	26,515,222.54	351,314,979.96	179,294.61	602,857.94	(0.00)
Net Cash (Excluding TRANS & Trusts)	4,608,134.25	8,582,108.70	26,515,222.54	351,314,979.96	179,294.61	602,857.94	(0.00)

County Investment Pool Average Rate



Califotnia Community Colleges
Quarterly Financial Status Report, CCFS—311Q

CHANGE THE PERIOD 

Fiscal Year: 2008-2009

District:(370) SAN MATEO

Quarter Ended: (Q4) Jun 30, 2009

Line	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Projected 2008-2009
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	106,151,800	113,931,358	113,080,954	114,207,833
A.2	Other Financing Sources (Object 8900)	78,404	202,657	982,466	641,061
A.3	Total Unrestricted Revenue (A.1 + A.2)	106,230,204	114,134,015	114,063,420	114,848,894
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	92,651,889	100,452,457	106,800,904	106,011,566
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	13,625,995	12,989,611	7,522,616	4,618,477
B.3	Total Unrestricted Expenditures (B.1 + B.2)	106,277,884	113,442,068	114,323,520	110,630,043
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-47,680	691,947	-260,100	4,218,851
D.	Fund Balance, Beginning	9,927,386	9,879,706	10,571,653	10,311,552
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	9,927,386	9,879,706	10,571,653	10,311,552
E.	Fund Balance, Ending (C. + D.2)	9,879,706	10,571,653	10,311,553	14,530,403
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	9.3%	9.3%	9%	13.1%
II. Annualized Attendance FTES:					
G.1	Annualized FTES (excluding apprentice and non- resident)	17,440	21,827	18,768	22,374
III. Total General Fund Cash Balance (Unrestricted and Restricted)					
		As of the specified quarter ended for each fiscal year			
		2005-06	2006-07	2007-08	2008-2009
H.1	Cash, excluding borrowed funds			24,503,562	13,190,243
H.2	Cash, borrowed funds only			0	0
H.3	Total Cash (H.1+ H.2)	21,973,165	21,516,938	24,503,562	13,190,243
IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	116,750,201	116,524,867	114,207,833	98%
I.2	Other Financing Sources (Object 8900)	0	641,061	641,061	100%

I.3	Total Unrestricted Revenue (I.1 + I.2)	116,750,201	117,165,928	114,848,894	98%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	120,055,541	118,934,110	106,011,566	89.1%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,051,318	2,588,476	4,618,477	178.4%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	121,106,859	121,522,586	110,630,043	91%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-4,356,658	-4,356,658	4,218,851	
L	Adjusted Fund Balance, Beginning	10,311,552	10,311,552	10,311,552	
L.1	Fund Balance, Ending (C. + L.2)	5,954,894	5,954,894	14,530,403	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	4.9%	4.9%		

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

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

Contract Period Settled (Specify)	Management		Academic		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
YYYY-YY						
a. SALARIES:						
Year 1: 08-09					538,814	3%
Year 2: 09-10					533,426	3%
Year 3:						
b. BENEFITS:						
Year 1: 08-09					188,585	1%
Year 2: 09-10					186,699	1%
Year 3:						

* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.
COLA will be paid out from our reserves and operating funds.

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

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

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

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

BUDGET GLOSSARY

(Updated Sept 2009)

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 goods 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 monies 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. In 2007, the District's appropriation for contingency was set at 5% 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 monies held in trust by the district for student body associations. The governing board must provide for the supervision of all monies 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).

Backfill - Funds allocated to make up for revenues that were projected but not received in a fiscal year.

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 (formerly SCT) Corporation. It is the District's administrative software which maintains financial, student, payroll, position control, financial aid, human resources, purchasing and procurement records.

Basic Skills - This program provides funding for pre-collegiate courses to correct skills deficiency. Once available as additional funding for Basic Skills enrollment when the total District enrollment exceeds its regular funded enrollment "cap," it is now a separate categorical funding for this purpose.

Block Grant - A fixed sum of money not linked to enrollment measures provided to a college district by the State.

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 Act - The legislative vehicle for the State's appropriations. The Constitution requires that it be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The governor may reduce or delete, but not increase individual items.

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.

Budget Transfers – At SMCCCD, this refers to the movement of monies from accounts with available balances (positive) to those that are in deficit (negative).

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

Cal Grants - state funded monetary grants given to students to help pay for college expenses.

CalWORKs – California Work Opportunities. The *CalWORKs* program provides temporary financial assistance and employment focused services to families with minor children who have income and property below State maximum limits for their family size.

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).

Categorical Funds - Also called restricted funds, these are monies that can only be spent for the designated purpose. Examples include: funding to serve students with disabilities (DSPS) or the economically disadvantaged, low-income students (EOPS), matriculation, scheduled maintenance and instructional equipment.

Census and Census Week - The number of students enrolled in a full semester course on the Monday of census week, which is the third week of a full semester or 20% of the course.

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.

Consumer Price Index (CPI) - A measure of the cost of living compiled by the US Bureau of Labor Statistics. These indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic stability or change.

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 organizations or 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.

Education Code - The body of law that regulates education in California. Other laws that affect colleges are found in the Government Code, Public Contracts Code, Penal Code and others.

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.

Ending Balance - A sum of money available in the district's account at year end after subtracting accounts payable from accounts receivable or the difference between assets and liabilities at the end of the year.

Enrollment Cap - A limit on the number of students (FTES) for which the State will provide funding.

Enrollment fees - Imposed for the first time in 1984, a per-credit unit fee assessed all students enrolled in community college 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. Currently, the rate is \$26 per semester credit unit.

Enrollment Restoration - The LAO's definition: Since 2002, over one-half of community college districts have experienced declining enrollment. State law allows these districts to retain enrollment funding for vacant slots in the year they become vacant in order to cushion district budgets from year-to-year enrollment volatility. However, districts *lose* enrollment funds from their base budgets for slots that remain vacant for a second year. Although individual districts lose funding in these cases, they are entitled to restore this reduction to their base budgets if they earn back the lost enrollment within three years. Unless the Legislature takes action to rebench these monies (as it did in 2007), the unrestored funding remains in the overall community college base budget during that three-year period. After three years, unused funds revert to the Proposition 98 Reversion Account.

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 monies 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. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs.

Final Budget - The district budget that is approved by the Board in September, after the state allocation is determined.

Financial Aid - Funds designated for grants and loans to students which includes federal Pell grants, college work study, state funded EOPS grants and fee waiver programs. See more detail under Student Financial Aid.

Fiscal Crisis and Management Assistance Team (FCMAT) - A non-profit organization that provides fiscal advice, management assistance, training and other related educational business services.

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 – Refers to 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.

FOAP or FOAPAL - Banner software system's acronym for the account distribution which stands for

Fund-Organization-Account-Program-Activity-Location.

Foundation - A separate entity created by districts as an auxiliary organization or 501(c)3 to receive, raise and manage funds from private sources.

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.")

Full-time Faculty Obligation (FT Obligation): Assembly Bill 1725 and implementing regulations (California Code of Regulations (CCR), Title 5, Sections 51025 and 53300 et. seq.) set a goal for percentage of hours taught/worked by full-time faculty at 75%. If a district is under the 75% goal, it must maintain its base number of faculty and apply a percentage of its growth revenue toward hiring new full-time faculty. The Chancellor's Office calculates a PROJECTED FT Obligation, a FINAL FT Obligation, and in some cases a REVISED FT Obligation. A district is required to meet the lowest figure. However, the Final or Revised figure is factored into the base in subsequent years (See CCR 51015(1)). If a district does not meet its FT Obligation, approximately \$60,000 is deducted from the district's apportionment for the year.

The FT Obligation and the 75% FTEF goal established through AB 1725 are related. However, they are not the same. Calculations to determine the FT Obligation and FT Percentage are defined by the California Code of Regulations. Each Fall term a district must report on whether or not it has met its FT Obligation. At the same time, the FT Percentage is calculated and tracked. However, it is the FT

Obligation requirement that a district must meet to prevent a deduction from its apportionment.

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.

Garnishment - a means of collecting a monetary judgment against a defendant by ordering a third party (the **garnishee**) to pay money, otherwise owed to the defendant, directly to the plaintiff.

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 (GO)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 Accounting Standards Board Statement No. 45 (GASB 45) - An accounting and financial reporting provision requiring government employers to measure and report the liabilities associated with other (than pension) postemployment benefits (or OPEB).

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.

Headcount - Represents an unduplicated count of students enrolled in at least one credit course.

Hours by Arrangement – determined as hours offered by college faculty as an adjunct to their classes, when faculty feel additional instruction would be beneficial to their students. HBAs are translated financially into full-time equivalent students (FTES). The more HBAs that appear in the curriculum, the greater the number of full-time equivalent students (FTES) reported to the State. The State uses FTES to determine the amount of funding, or apportionment, it will provide to the District. Accurate and legitimate documentation of HBAs is critical for proper funding.

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/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 Control - A plan in which employees' duties are arranged and records and procedures are designed to provide a self-checking system, thereby enhancing accounting control over assets, liabilities, income and expenditures. Under such system, the employees' work is subdivided so that no one employee performs a complete cycle of operations.

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 monies 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.

Invoice - An itemized statement of charges from the vendor to the purchaser for merchandise sold or

services rendered.

Journal - Any accounting record 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.

LAIF - Local Agency Investment Fund. It is a voluntary program created by statute; began in 1977 as an investment alternative for California's local governments and special districts.

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 that must be used for "education of pupils". Allocation is based upon prior year resident and non-resident attendance.

Mandated Costs

School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures. (See SB 90, 1977.) Mandated costs are reimbursable by the state when funded by the legislature.

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.

Noncredit - Courses that are taught for which no college credit is given. The state reimbursement is less than for credit courses.

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.

Nonresident Tuition - A student who is not a resident of California is required, under the uniform student residency requirements, to pay tuition. The fee shall not be less than the average statewide cost per student, and is set by the local board of trustees.

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.)

Office Hours (as applied to Teaching Faculty) - those times of the week that instructional teachers are expected to be in the office and available to confer with their students. For payroll purposes for *part time instructional* faculty, this is calculated at one (1) Office Hour paid per 3 units (pro-rated for less than three units taught per semester).

Operating Expenses - Expenses related directly to the fund's primary activities.

Operating Income - Income related directly to the fund's primary activities.

Other Post Employment Benefits (OPEB) - primarily refers to retiree healthcare benefits.

Partnership for Excellence (PFE)- (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 was 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. Partnership for Excellence funding was folded into the base apportionment in 2004-05.

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. State law requires district classified employees, districts and the State to contribute to the fund for full time classified 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 concept that connotes a position's impact as determined by actual expenditure from the beginning of a fiscal year plus amount set aside to cover appointments for the same, for the remainder of the fiscal year. It 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.

Productivity - A workload measure that looks at the ratio between Weekly Student Contact Hours and Full-time Equivalent Faculty. A general benchmark for productivity is an average class size of 35.

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. This formula was superseded by SB361.

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

Property tax rate - See Tax rate.

Proposition 20 - Provides one-half of any increase beyond the current amount allocated to public education from state lottery revenues be allocated

for purchase of instructional materials.

Proposition 98 - A voter-approved amendment in 1988 to California's Constitution that protects education from cuts that have struck some of the other services supported through the state's budget. It also ensures that schools enjoy a large share of any increase in state revenues. The allocation depends on changes in enrollment, per capita personal income, and projections of state tax revenues.

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.

Restricted Funds - Money that must be spent for a specific purpose either by law or by local board action. Revenue and expenditures are recorded in separate funds. Funds restricted by board action may be called “designated” or “committed” to differentiate them from those restricted by external agencies.

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.

SB 361 - Funding formula for community colleges passed in 2006. It calculates base revenue to include: a foundation grant based on number and size of colleges and centers within a district, and an amount per FTES that is the same statewide.

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.

Scheduled Maintenance - A defined schedule for major repairs of buildings and equipment. Some matching state funds may be available to districts for a scheduled maintenance program.

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

Scholarship and Loan Fund - The fund designated to account for monies 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.

Shortfall - An insufficient allocation of money which will require additional appropriation, reduction in expenditures, and/or will result in deficits.

Site - Land which has been acquired or is in the process of being acquired. In this report, it may also refer to the college campuses.

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 Apportionment - An allocation of state money paid to a district on a regular basis once the state budget is enacted.

State School Fund-Section B - Monies 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 or CalSTRS- 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 monies 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 monies 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 consists of local property taxes, ERAF, student enrollment fees, and State apportionment. 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 delays in apportionment.

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.

Tentative Budget - Budget approved by the board in June, prior to when state allocations have been finalized.

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

Title 5, California Code of Regulations - The section of the California Administrative Code that regulates community colleges. The Board of Governors adopts Title 5 regulations.

Transfers - Monies that are transferred to and from reserve accounts.

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.

TTIP - The Telecommunications and Technology Infrastructure Program which is a program of the Systems Office to augment and support college expenditures for technology and telecommunications.

Tuition - An amount charged for instructional services provided to a student. The current 2008-09 rate charged by the District for resident students is \$20 per unit and for non-resident students an additional \$191 per unit.

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

Unfunded FTES - FTES that are generated in excess of the enrollment/FTES cap.

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.

Unrestricted Funds - Generally those monies of the General Fund that are not designated by law or a donor agency for a specific purpose. They are legally regarded as unrestricted since their use is at the Board's discretion.

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 (VTEA or 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.

Webtime Entry - Time Entry and Payroll Processing that collects time sheet data for hours worked, calculates and generates reports to process paychecks, and maintains pay history data. This feature is currently available to a limited population of SMCCCD part time employees and students and will be expanded as necessary.

Weekly Student Contact Hours (WSCH) - The number of weekly hours that a student spends in classes for a full-census course (17 weeks). For example: three WSCH for a three unit course. It is part of the formula used to determine faculty workload.

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).

Work Order or Work Request - A written authorization for the performance of a particular job containing a description of the nature and location of the jobs and specifications for the work to be performed. At SMCCCD, the online forms are available on the district portal page for Facilities and ITS (Information Technology Services).