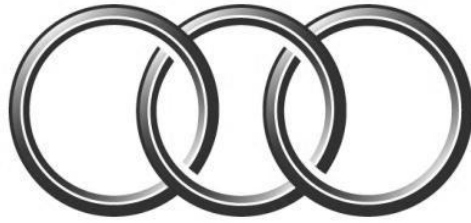


SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

2012-13 Mid-Year Budget Report





SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

2012-13
Mid-Year Budget
Report

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San Mateo County Community College District 2012-13 Mid-Year Budget Report

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2012-13 Mid-Year Budget Summary

This Mid-Year report provides information about the status of the District's Unrestricted General Fund, as well as summary information about other District funds. It also provides an overview of the Governor's January budget proposal for fiscal year 2013-14.

On January 10, 2013, Governor Brown unveiled his budget package for fiscal year 2013-14. It has been hailed as one of the better budget proposals in recent years. According to the Governor, "California is now on a path to long-term fiscal stability." This budget shows that California is well on its way to recovery from years of severe budget shortfalls. Declaring it a balanced budget, the Governor's proposal reflects revenues resulting from the November 2012 passage of Proposition 30 (temporary tax) that increases personal income taxes on high wage earners and Proposition 39 (permanent tax) that requires multi-state firms to calculate taxes based on the percentage of total sales that occur in California.

The favorable outcome from the two ballot initiatives in the November election has averted what would have resulted in another round of mid-year trigger cuts in the current 2012-13 fiscal year. As the State emerges from the Great Recession with the promise of new revenue, the budget proposes increases in funding for both education and Medi-Cal.

The Governor made the following recommendations affecting California community colleges (CCCs) for 2013-14 as summarized by State Vice Chancellor Dan Troy:

- \$196.7 million in increased apportionment funding. It is proposed that the Board of Governors will determine how those funds will be allocated (e.g., growth/restoration or COLA).
- \$179 million to buy down existing deferrals. This would lower the total year over year deferrals from \$801 million to \$622 million.
- \$49.5 million to support energy efficiency efforts pursuant to the recently passed Proposition 39 ballot initiative. The Governor intends the CCCs to expand career technical educational training and on-the-job work experience training in partnership with the California Conservation Corps and participating community conservation corps programs.
- \$16.9 million to enhance online education efforts in the CCCs, including the creation of a centralized Virtual Campus into a single hosting system, so students could find online courses and access 24/7 support through a common portal. The proposal would further expand and enhance credit by exam options to make it possible for students to earn credit for core SB 1440 Transfer Degree courses and also for remedial coursework. One way that students would be able to acquire the skills necessary to pass these exams would be through Massive Open Online Course (MOOC) providers.
- \$300 million in a shift of responsibility for Adult Education from K12 to the CCCs. These dollars would be provided to districts in a block grant basis on students served in core instructional areas.
- \$15.7 million in a shift of responsibility for Apprenticeship from K12 to CCCs.
- Replace long-standing provisional language concerning the funds for the Economic and Workforce Development Program with a requirement that the Chancellor's Office submit an annual expenditure to the Department of Finance for approval (similar to SB 70).

The Governor's proposal also includes some significant policy changes:

- A five year phase-in of funding apportionments on completion rather than on census date enrollment. Unlike previous proposals, though, this is intended to be cost neutral, as districts would have funding lost through the apportionment shifted to student support efforts such as the Student Success and Support Program (formerly known as Matriculation).

- A 90-unit cap for students. Under this proposal, no state support would be provided for students that have exceeded 90 units. Students taking courses above the cap would be required to pay the full cost of instruction, with some provision for case-by-case waivers. Similar limits are proposed for UC and CSU students.
- Alter Part B BOG fee waivers to require students to complete a Free Application for Federal Student Aid (FAFSA) and include the incomes of both parents and the student to determine eligibility.

State News

The Governor's budget reflects modest growth in the economy overall. According to School Services, the Department of Finance (DOF) expects the State to follow the national economy citing an improving real estate market as more Californians find employment and become more optimistic consumers as they rebalance their personal portfolios. Additionally, *the DOF notes that defaults on residential property in the third quarter of 2012 were down 31% from one year earlier and were the lowest level since the first quarter of 2012. However, the State's recovery has lagged the nation, in large part due to the steep drop in home prices and sales following the collapse in 2008. California was the epicenter of the subprime mortgage debacle.*¹

The DOF also forecasts personal income growth in the State of 4.3% in 2013 and 5.5% in 2014. The nation's real gross domestic product (GDP) rose 2.5% in 2012 and would reach 3.7% at the end of 2014. Inflation appears to be favorable with the consumer price index (CPI) remaining at around 2% in 2013 and 2014.

Proposition 98

For 2013-14 the budget projects that the Proposition 98 minimum guarantee will grow to \$56.2 billion and will be determined by Test 3 which increases the guarantee based on the change in per-capita general fund revenues. This is a \$2.7 billion increase from the forecasted amount of \$54.5 billion in 2012-13 coming from projected base State revenue as well as a Proposition 98 share of the newly approved temporary tax increase.

Redevelopment

Last fiscal year, groundbreaking and landmark legislation case law led to the elimination of redevelopment agencies (RDAs) throughout the State. The decision dissolved more than 400 RDAs throughout California. The termination of RDAs will direct local property taxes to go back to local governments and local educational agencies (LEAs).

Since that ruling, District officials have been actively participating as members and vigorously advocating for the District at all 13 RDA oversight boards in San Mateo County. In 2012, the District began receiving property tax dollars that formerly were allocated to RDAs and, due to the District's basic aid status, these dollars are additional dollars for the District and not counted as an offset to State apportionment. These funds are both "one-time" funds and "ongoing" funds. The one-time dollars consist of surplus funds that the RDAs had in their Low and Moderate Income Housing Fund and their general fund. The District expects that total one-time funds should equal about \$5 million for 2012-13. So far, the ongoing funds total approximately \$3.6 million in 2012-13 and this amount should increase over time as the RDAs pay off their obligations.

For 2013-14, the District is projecting approximately \$4 million in ongoing funds. As RDAs sell their property assets, there will most likely be additional one-time funds in 2013-14 and possibly beyond. It is impossible to predict at this time how much that would be.

¹ School Services, The Community College Update, January 11, 2013.

District Status

Since attaining basic aid or self-supporting status in 2012-13, the District is currently funded by local property taxes and student fees and receives no State apportionment. With its self-supporting status, the District is funded above its computed revenue limit and declining enrollment does not equate to funding loss. One advantage of being basic aid is that the District relies on more predictable local funding from property taxes and student fees which makes us less susceptible to severe State budget cuts.

The overall real estate condition in the Bay Area and San Mateo County has shown much improvement in the last year indicating a strengthening housing market. One real estate firm reports that home sales are at the highest level since 2004 and another cited that the California Association of Realtors showed San Mateo topping the chart in highest median home price by county across the State.² According to a press release from San Mateo County Assessor Mark Church early in the fiscal year, the 2012-13 property assessment roll increased 3.33%. He added that as buyer and investor confidence picks up this translates into more home sales. Should the current trend continue, conservative assessment projections for 2013-14 are estimated at more than 3.7%.

Because the District receives sufficient local property tax revenues, we no longer receive Educational Revenue Augmentation Fund (ERAF) monies.

ERAF was established in the early 1990's to shift property taxes from local governments to K-14 school districts to reduce the State's obligations. In 2004-05, the formula was expanded to include two long-term changes:³

- *Triple Flip – (1) 1% share of sales taxes redirected from cities and counties to pay debt service on Economic Recovery Bonds. (2) Cities and counties are made whole by an ERAF shift from school districts. (3) Reduction in ERAF to schools is backfilled by the State general fund.*
- *Vehicle License Fees (VLF) – The State reduced VLF and to backfill this reduction in revenues for cities and counties, the State shifted property taxes from school districts to local government.*

Negative or insufficient ERAF results when the required outgoing triple flip and VLF payments exceed incoming property tax transfers. Current law permits the County Auditor to shift regular property tax funds that would have gone to non-basic aid districts to supplement the county's ERAF in an amount necessary to cover for the Triple Flip and VLF payments. *The problem that occurs when all school districts in a county are basic aid has never been addressed by the Legislature though the potential for inadequate funding from ERAF accounts has been growing as the gains in property assessments have resulted in more basic aid districts.*⁴ In San Mateo County, 16 out of 24 school districts are basic aid.

When the issue of insufficient ERAF was raised by our District at the State Chancellor's Office in 2004-05, there was little support for our concern. As San Mateo County experiences negative ERAF, it is the District's position to protect and preserve local property taxes for community colleges. District Chancellor Galatolo is committed to opposing attempts to redirect these stable funds to other statewide needs and will assist in any effort to avoid the negative impact of the shift in local property taxes from community colleges to other local governments.

The Legislative Analyst' Office (LAO) published a report in December 2012 examining insufficient ERAF and concluded that, although it is presently a limited issue citing the dilemma experienced by Amador and San Mateo counties, this funding shortfall will likely grow and adversely affect many counties in a few years. They suggest two remedies. *One would be for the State to reimburse cities and counties for all triple flip and VLF swap funding shortfalls. Second would be to reimburse cities and counties only where necessary to replace actual sales tax and VLF revenue losses.*⁵

² http://andrewlamont.rereport.com/market_reports and <http://wilkasgroup.com/how-the-san-mateo-county-market-just-fine-thank-you/>

³ San Mateo COE Cash Management, December 15, 2011 by KNN Public Finance.

⁴ The HDL Companies Issue Update#3, June 2009.

⁵ LAO report on Insufficient ERAF, December 18, 2012.

Accreditation

The accrediting cycle repeats every six years. Accreditation is defined as a process wherein operations and services of institutions and programs are evaluated by a committee of peers to determine if applicable standards are met. Accreditation is granted if the standards are met.⁶

All three Colleges (Cañada, College of San Mateo, and Skyline) remain fully accredited and are on target and well-prepared to address the standards they are required to meet for the upcoming accreditation. The entire college community is determined and poised to undergo this rigorous evaluation process. The Colleges have been working tirelessly and diligently on the self-evaluation process in preparation for the site visits scheduled for October 2013. Drafts of the Self-Studies are currently under review and have been distributed for input, feedback and refinement. The Board will approve the final drafts in July.

The Accrediting Commission for Community and Junior Colleges (ACCJC) is the accrediting body for associate degree granting institutions in the US Western region. It is one of seven regional accrediting commissions nationwide. During the visit, a 10-member team representing other community colleges across the State will visit each College to verify contents of the reports in addressing the standards.

Measure G (SMCCCD parcel tax)

San Mateo voters passed Measure G in 2010 which is a four-year parcel tax that ends in June 2014. At the end of fiscal year 2011-12, the District received slightly more than \$7 million. 2012-13 marks year three of the parcel tax. This funding has allowed the District to reduce significantly fewer sections than would have been cut without the parcel tax and also maintain services to students.

The Board of Trustees approved the Colleges' finalized plans on the use of Measure G funds for 2012-13 as presented by the College Presidents at the meeting on December 6, 2012. The presentations listed three planning areas (Instruction, Student Support, Course and Program Innovation) identified by the Colleges.

The 2012-13 approved spending amounts are \$2,350,000 allocated to each of our three Colleges.

The approved College allocations for the current year reflect the same amounts reported in the Adopted Budget. The budgets and mid-year expenses can be found on Pages 76-80.

Each of the Colleges developed a plan that responds to the needs outlined in the Measure G ballot including:

- Adding sections to the class schedules that enable students to progress toward completion of their majors, degrees, and certificates.
- Developing student support programs that ensure the presence of necessary counseling, tutoring, and other forms of support that are fundamental to high levels of student success.
- Developing programs that address course and program curriculum innovation that are identified by student needs and enable the College to move forward toward meeting its mission and goals.

⁶ http://en.wikipedia.org/wiki/Educational_accreditation



Cañada College 2012-13 Measure G Plans

Instruction Plan: \$1,177,262

One of the largest reductions the College had to make in 2009-2010 was in the number of class sections. Measure G allowed the College to increase the number of sections each fiscal year. The College increased the number of sections by 145 in 2011-12. These sections would provide opportunity for students to take needed basic skills and general education courses. Having this access to courses increased opportunity for students to complete educational goals. In addition to these extra sections, the College is developing programs through “Neighborhood College” that can be offered both Bayside and Coastside. Some classes will be offered in hybrid formats. In addition, distance education has been increased to provide increased flexibility for students. The College will be expanding workforce curriculum as well as offering courses to working adults to take classes at convenient hours.

Accomplishments/Activities 2011-12:

- Funded 145 sections that served approximately 3,625 students
- Used funding to coordinate and improve basic skills, distance education and workforce development offerings
- Funded a Workforce Development Specialist
- Continued programs for College for Working Adults and Neighborhood College

Student Support Plan: \$844,347

The additional student support has expanded library hours, increased limited counseling services, addressed a critical need to improve articulation with other colleges, expanded the new student orientation program, provided necessary support for veterans, increased the number of students who complete the FAFSA and thus receive financial aid, expanded tutoring, and further developed student communication.

Accomplishments/Activities 2011-12:

- Expanded academic counseling with 7,000 drop-in appointments utilized by students
- Launched a new Peer Mentoring Program to assist with first generation students
- Added services for veterans and financial aid students
- Expanded Library and Learning Center evening and weekend hours, serving an additional 1200 students
- Offered Math and English tutoring on Saturdays
- Funded a Director of Articulation and Orientation who increased transferability of courses
- Hired an Instructional Aide for the Learning Center

Course and Program Innovation Plan: \$328,391

The MATH JAM and WORD JAM programs, Workforce Development, Basic Skills Success Programming, Leadership Development, and Adjunct Faculty Professional Development are all necessary programs to improve access and success for the students.

Accomplishments/Activities 2011-12:

- Increased by nearly 50% the number of associate degrees and occupational certificates awarded in 2010-2011
- Funded PEP (Priority Enrollment Program) for local high school seniors
- Conducted Leadership Training for the student government leaders

- Partially funded MATH JAM to improve success rates in Math
- Funded WORD JAM to improve success rates in English



College of San Mateo 2012-13 Measure G Plans

Instruction Plan: \$1,808,974

The College will use Measure G funds to maintain its 2011-12 level of course offerings and also continue to expand offerings in well-documented, high-demand areas that are consistent with Board core values. Some library services will be restored to meet student demand at peak times.

Activities/Accomplishments 2011-12:

- Funded approximately 320 sections in math, English, science, career and technical education and other high-demand disciplines
- Added library staff hours
- The College increased enrollment in online course offerings by 45%

Student Support Plan: \$526,026

The College has implemented many changes to its student support model. However, funding is needed to offer adequate counseling hours and provide appropriate classified staff support in high-demand areas. Finally, funding will continue to be used to provide operational support for the College's various learning centers and labs.

Activities/Accomplishments 2011-12:

- A new counseling model was implemented. Additional counseling hours enabled the College to add drop-in appointments as well as expanded veterans and DSP&S services
- 1.0 FTE classified staff position restored to DSP&S
- Additional positions were allocated to Enrollment Services to implement Degree Works and other online tools therefore the College increased certificates awarded to students by 39% for 2011-12 as a result

Course and Program Innovation Plan: \$15,000

The College will continue to offer innovation grants to support program and course-based innovative efforts. Funds allocated in 2011-12 for other innovative activities such as the Five in Five Initiative, Distance Education, and Scholarship of Teaching and Learning have not been fully exhausted. Thus, new funding will not be allocated to these activities until existing funds are fully spent.

Activities/Accomplishments 2011-12:

- Innovation grant criteria established and fully implemented
- Distance Education plan completed and implementation of the plan started
- Math Boost implemented



Skyline College 2012-13 Measure G Plans

Instructional Plan for Increased Sections 2012-13: \$1,200,918

The College seeks funding to maintain class sections that would otherwise not be able to be supported from the general fund. The College was able to add 149 class sections to the Fall 2012 semester and will be able to retain most sections in Spring and Summer 2013. These include important transfers, Career Technical, and basic skills classes.

Accomplishments/Activities for 2011-12:

- The College has been able to continue to support the added class sections per semester and has not reduced offerings
- In Fall 2011 and Spring 2012, Measure G provided 57 CTE, 45 basic skills and 150 transfer class sections
- The College spent the current year allocation, plus carryover from prior year for class sections

Student Services plan for 2012-13: \$701,160

The approved funding will assist in meeting student demand in areas of (1) registration and admission services so students may enroll in classes, (2) EOP&S and Transfer Center Services (3) counseling services, (4) Financial Aid services and (5) expanded library hours and electronic library media.

Accomplishments/Activities 2011-12:

- Added positions in Spring 2011 in response to increased numbers of students accessing student services
- Expanded Library hours
- Increased the number of transfer students
- Provided outreach to high school students

Course and Program Innovation Plan for 2012-13: \$447,922

Support innovative programs that include supplemental instruction, program accreditation, learning communities, Math Academy, New Certificate Development and Adjunct Faculty participation.

Accomplishments/Activities for 2011-12:

- Leadership Academy designed to facilitate leadership skills for students continued
- Business faculty, in working with the CITD, began developing a general certificate during Spring 2011 in Entrepreneurship and now has an approved certificate and degree in Entrepreneurship
- Continued increased support for online degrees and certificates
- Automotive faculty began creating new programs and pathways for students to enter and complete certificate degrees

District Enrollment

The State does not fund FTES beyond the set State-determined level. Since turning self-supporting, the District has attempted to stay within the District funded enrollment cap in order to maximize funding should the District lose basic aid status.

Following is enrollment data provided by the Office of the Vice Chancellor of Educational Services and Planning for Spring 2013. The numbers detailing headcount and enrollment are useful but should not be used to project funding as current funding is primarily based on property taxes. The headcount data reflects the total number of students in attendance regardless of units taken. Enrollment data displays the total number of enrollments in each class. To make productivity reports more accurate, effective Fall 2010, contract courses are excluded from Enrollment, FTES, Load and Sections. Starting Fall 2011, we have added “internet” enrollments to reflect distance education.

End of First Day of Classes

Tuesday, January 14, 2013

	Cañada		CSM		Skyline		SMCCCD	
Overview	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	14,984	-1.1%	23,070	-0.1%	23,948	-4.9%	62,002	-2.2%
College Headcounts	6,363	0.2%	9,068	-0.2%	9,359	-3.5%	24,790	-1.4%
FTES*	1,799	-4.7%	3,191	0.9%	3,179	-5.6%	8,169	-3.0%
Load**	438	-8.3%	517	0.8%	526	-7.1%	501	-4.5%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	165	-9.8%	259	1.2%	195	-13.3%	619	-6.8%
First-Time Transfer	364	-4.5%	559	0.4%	486	-18.2%	1,409	-8.0%
Returning	434	2.1%	579	11.8%	604	-9.7%	1,617	0.3%
Returning Transfer	292	-8.5%	404	-2.4%	353	12.0%	1,049	-7.5%
Concurrent K-12	326	38.1%	192	-3.5%	233	21.4%	751	19.8%
Continuing	4,782	-0.5%	7,075	-0.9%	7,488	-1.7%	19,345	-1.1%
Internet Enrollments	1,508	40.8%	2,881	23.8%	2,578	-3.6%	6,967	14.7%

Source: Hyperion Enrollment Static Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 201008 Census Day and then select either Census Enrollment or FTES & WSCH or Section & Load.

For Concurrent Enrollment, please use data in Student Type as identified in the DESR-Official Census Report, not data in Educational Level per ITS/DSSWAG.

Note: Change refers to the difference in percentages from a comparable day a year ago.

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

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

***WSCH: Weekly Student Contact Hours

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

SMCCCD 2012-13 and 2013-14 Budget Planning

The Board of Trustees approved the 2013-14 Budget and Planning Calendar in January 2013, which can be found on Pages 92-95. In the fall, the District Committee on Budget and Finance began reviewing preliminary income assumptions and expenditure plans for 2013-14. As the College Budget Committees convene for the spring term, plans will be discussed and shared with the District Committee for the coming fiscal year. The District Committee on Budget and Finance has been discussing ways to improve the current resource allocation model that was implemented in fiscal year 2006-07. A major goal for the committee is to keep the basic framework of the existing model and modify it to address the District’s self-supported status.

Cash Flow and Tax Revenue Anticipation Notes (TRANS)

Without State apportionment, the District now receives its main source of funds from property taxes which are distributed by the County in December and April. Having most cash inflows in the sixth and tenth month of the fiscal year puts a significant strain on a district’s cash reserves because of cash requirements for payroll and other demands on a regular, monthly basis. As a result, the District must either maintain higher cash balances of its own through reserves and ending budget balances and/or engage in short-term borrowing through Tax Revenue Anticipation Notes (TRANS). In prior years, the District has issued up to \$30 million in tax revenue anticipation notes to cover the District’s needs.

Increased Costs

Annual movements on the salary schedule for all employees generally add a 1% cost to the budget. Increased expenditures for employee benefits will be included in the 2013-14 expenditure plans as budget planning begins. Health care premiums increased for all plans on January 1, 2013. As a result, out-of-pocket expenses have risen for a number of employees, causing employees to switch to more affordable medical plans. HMO plans increased at an average of 9.8%, PPO plans at an average of 10.7% with an overall increase of 10.15% for all plans. In 2012-13, the District chose to use the Delta Dental super composite rate instead of tiered rates thus saving approximately \$200,000. Delta Care (PMI) and vision care remained at the same level as last year.

According to the School Services dashboard, the Public Employees Retirement System (PERS) employer contribution rate for 2013-14 is projected to be 11.42%, an increase of 0.22% from the current 2012-13 11.2% rate. The PERS Board adopts an official rate at their Board meeting in May. Changes to the rate can significantly increase District costs. The State Teachers Retirement System (STRS) Defined Benefit rate has remained at 8.25% for many years. Unlike PERS, whose Board authorizes contribution rates, the STRS contribution rate has not increased as the rates are codified by statute and any increase requires legislative action.

Utilities costs as well as property insurance costs are projected to increase with the existence of new buildings at the three Colleges.

District Committee on Budget and Finance members for 2012-13:	
Kathy Blackwood	District Executive Vice Chancellor
Eloisa Briones	Skyline Budget Office
Raymond Chow	District Chief Financial Officer
David Clay	Cañada Academic Senate
Laura Demsetz	CSM Academic Senate
Robert Hood	Cañada Classified
Maggie Ko	CSM Classified
Barbara Lamson	Skyline Classified
Vickie Nunes	Cañada Budget Office
Masao Suzuki	Skyline AFT
Linda Whitten	Skyline Academic Senate
Jozsef Veres	Cañada AFSCME
Student representatives from each College	

2012-13 Mid-Year Budget Status

Revenues

The District’s revenue received to date is \$67,477,678 or 58.55% of the total revenue budget. Non-resident tuition fees far exceed the projected budget and only one quarter of State lottery has been received.

Unrestricted General Fund Revenue	2012-13 Budget	12/31/2012 Actuals	% of Total Budget
PropTaxes and RDA	\$106,401,394	\$62,015,375	58.28%
Lottery	2,367,590	269,267	11.37%
State PT Faculty Compensation	631,390	328,323	52.00%
Apprenticeship	62,150	32,318	52.00%
Non Resident Tuition	2,171,023	2,337,105	107.65%
Interest Income	1,100,000	713,622	64.87%
Miscellaneous	2,514,439	1,781,668	70.86%
Total Projected Revenue	\$115,247,986	\$67,477,678	58.55%

Expenditures

The District’s expenditures to date are \$59,093,088 or 45.82% of the total expenditure budget.

Unrestricted General Fund Expenses	2012-13 Budget	12/31/2012 Actuals	% of Total Budget
Cañada College	\$17,614,038	\$9,417,033	53.46%
College of San Mateo	29,545,791	15,769,145	53.37%
Skyline College	29,417,462	14,864,083	50.53%
District Office/Facilities	20,451,305	9,616,161	47.02%
Central Services	31,936,901	9,426,666	29.52%
Total Expense Budget	\$128,965,497	\$59,093,088	45.82%

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2012 as well as comparisons to three previous years. Note that, in addition to Districtwide expenditures, Central Services also serves as a holding account for some allocations to be transferred to the sites at the end of the fiscal year. In addition, the District has a 5% contingency reserve of more than \$5 million which is reflected in the fund balance.

Transfer of Funds

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

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

General Fund (Unrestricted) – Fund 1

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

1000	Academic Salaries	\$(109,360)
2000	Classified Salaries	(1,608,355)
3000	Employee Benefits	57,660
4000	Supplies and Materials	2,566
5000	Operating Expenses	1,807,180
6000	Capital Outlay	<u>-0-</u>
Total		\$ 182,917

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

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

8100	Federal Revenues	\$ -0-
8800	State/Local Revenues	180,917
8900	Other Sources	<u>2,000</u>
Total		\$ 182,917

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

General Fund (Restricted) – Fund 3

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

1000	Academic Salaries	\$676,908
2000	Classified Salaries	581,507
3000	Employee Benefits	294,462
4000	Supplies and Materials	(79,565)
5000	Operating Expenses	541,895
6000	Capital Outlay	81,722
7000	Other Outgo	<u>83,556</u>
Total		\$2,180,486

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

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

8100	Federal Revenues	\$879,977
8600	State Revenues	957,089
8800	Local Revenues	343,420
8900	Other Sources	<u>-0-</u>
Total		\$2,180,486

Capital Outlay Projects Fund – Fund 4

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

2000	Classified Salaries	\$33
3000	Employee Benefits	-0-
4000	Supplies and Materials	185,966
5000	Operating Expenses	56,806
6000	Capital Outlay	(100,933)
7000	Other Outgo	<u>1,475,000</u>
Total		\$1,616,873

Changes in the expenditure budget relates to the redefinition of various projects as well as a shift in when and how expenses are accrued.

Capital Outlay Projects Fund – Fund 4

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

8800	Local Revenues	\$138,849
8900	Other Sources	<u>1,478,024</u>
Total		\$1,616,873

Revenue increased as a result of redevelopment transfers for the Cañada tennis courts, Foundation reimbursement and surplus sale proceeds.

Child Development Fund – Fund 6

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

4000	Supplies and Materials	\$ -0-
Total		<u>\$ -0-</u>

There were no adjustments to the Child Development Fund during the first half of the year.

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

8800	Other Sources	\$ -0-
Total		<u>\$ -0-</u>

Measure G (San Mateo Parcel Tax) – Fund 6

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

1000	Certificated Salaries	\$(79,797)
2000	Classified Salaries	77,471
3000	Employee Benefits	40,822
4000	Supplies and Materials	27,961
5000	Operating Expenses	<u>(66,457)</u>
Total		\$ -0-

Changes in expenditure budgets are a result of realignment in classifications within the Colleges based on spending plans as of December 2012.

Trust Fund (Student Aid) – Fund 7

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

7500	Scholarships	\$120,906
7600	Payments to Students	<u>37,948</u>
Total		\$158,854

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

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

8800	Local Revenues	\$ -0-
8900	Other Sources	<u>158,854</u>
Total		\$158,854

Self Insurance Fund

The Self Insurance Fund (Page 42) provides for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined by the Education Code. Mid-year expenditures of \$522,661 include salary costs and insurance premiums, and transfers into the fund are from Workers' Compensation benefits.

Debt Service Fund

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

Restricted General Fund

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

Health Services Fund

Mid-year Health Services fee revenue decreased from \$972,076 in 2011-12 to \$949,331 in 2012-13. The \$22,745 decrease can be attributed to lower enrollment. Health Fee increased to \$19 in Fall 2012 from \$17 in Fall 2011. In 2005-06, AB982 removed from the Education Code the health fee waiver that included the BOG student fee waiver program for low-income students. Low-income students continue to pay the Health Services fee, but many receive financial aid which covers the fee.

Parking Fund

Beginning Spring 2013, the parking fee for a full semester is \$50 (up from \$40) which is the maximum amount permitted by the Education Code. The summer session parking fee increased from \$20 to \$25. The two-term Fall/Spring semester parking permit increased from \$70 to \$90. In accordance with State law, students eligible for a Board of Governor's Grant that waive their enrollment fees pay \$30 per semester for a parking permit. With the increase in fees, the District will waive convenience fees previously paid by the student.

Mid-year parking fee revenue decreased from \$1,197,226 in 2011-12 to \$1,060,721 in 2012-13. The 11.4% drop is due primarily to lower enrollment as well as more students qualifying for BOGG waivers at the lower amount of \$30 (rather than the full \$50) parking fee.

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 54-55. Project expenditures as of December 31 were \$5,593,948.

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

Capital Improvement Program

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

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

Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed reflect currently planned schedules as of February 2013, but are subject to change.



Completed Projects – The following projects were completed in 2012:

- Building 5 Dining Room Remodel
- Gym Bleacher Replacement
- Light Pole Banner and Signage
- Tennis Court and Parking Lot Renovation
- Exterior Wayfinding Signage

Active Construction Projects – The following projects are under construction:

- Building 9 Administration Records and Trio Reconfiguration
 - Anticipated Completion date: Spring 2013

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

- Building 13 Multiple Program Instructional Center Modernization (FPP)

College of San Mateo

Completed Projects – The following projects were completed in 2012:

- Vehicular Entry Security Cameras
- Building 5 Esthetician Area Electrical Safety Improvements
- Building 5 and 8 Locker Room Renovation
- Building 6 Aquatics Building Management System Integration

Active Construction Projects – The following projects are under construction:

- North Gateway Project, Phase 2: Demolition of Buildings 21-29, Landscape and Hardscape
 - Anticipated Completion date: Pending Legal Appeal

- Building 12 and Colonnades Roofing
 - Anticipated Completion date: Spring 2013

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

- Edison Parking Lot
 - Scheduled to Commence: Pending Legal Appeal

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

- Building 19 Emerging Technologies Center (FPP)



Completed Projects – The following projects were completed in 2012:

- Building 4 Roof Plaza
- Building 5 Disabled Student Programs and Services (DSPS) Relocation
- Building 6 Servery Remodel and Floor Upgrade
- Building 6 Public Area Enhancements
- Building 19 Pacific Heights Environmental Science Lab Remodel
- Track Re-Surfacing

Active Construction Projects – The following projects are under construction:

- Building 2 third floor Student Services Facelift
 - Anticipated Completion date: Spring 2013

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

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



Districtwide Completed Construction Projects – The following projects were completed during the past fiscal year:

- Districtwide Bay Area Air Quality Management District (BAAQMD) Boiler Emissions Upgrade Project
- Districtwide Automated External Defibrillator (AED) Deployment
- District Office Parking Lot Soil Investigation and Improvements

Districtwide Active Projects: The following projects are under construction:

- Districtwide Electric Vehicle Charging Stations
 - Anticipated Completion date: Summer 2013
- Districtwide Monitoring Based Commissioning (MBCx) Energy Efficiency Improvements
 - Anticipated Completion date: Winter 2013
- Districtwide Infrastructure Analysis and Survey
 - Anticipated Completion date: Winter 2013

Districtwide Future Construction Projects:

- Districtwide Athletic Field Replacement
- Districtwide Utility Consumption Measurement & Verification

Enterprise/Auxiliary Fund

Bookstores

The following report covers the period July 1, 2012 through December 31, 2012 for the District Auxiliary Services. The District Auxiliary and Commercial Operations, including the three campus Bookstores, cafeterias, vending operations and the San Mateo Athletic Club (SMAC) at the College of San Mateo, are self-sustaining enterprises. All income generated covers the total salaries and expenses generated by these operations. General fund dollars are not used to subsidize District enterprise operations.

Bookstore Sales	2012-13	2011-12	\$ Change	% Change
Regular Merchandise Sales	\$ 3,292,935	\$ 3,340,507	\$ (47,572)	-1.4%
Computer Products Sales	\$ 86,587	\$ 69,550	\$ 17,037	24.5%
Total Merchandise Sales	\$ 3,379,522	\$ 3,410,057	\$ (30,535)	-0.9%
Textbook Rental Income	\$ 160,337	\$ 132,073	\$ 28,264	21.4%
Production Service Income	\$ 147,437	\$ 88,794	\$ 58,643	66.0%
Total Sales	\$ 3,687,295	\$ 3,630,923	\$ 56,372	1.6%

Regular merchandise sales have decreased slightly this year compared to last year just as textbook sales continue to struggle. Textbook sales are down significantly over last year due to a number of factors including the decline in enrollment. Textbook rentals are not represented as sales and, therefore, the more textbooks we rent, the fewer textbooks we sell. In fact, we are realizing the gross margin we would on the sale of a new book on the rental of any book. Textbook rental fee revenue increased 21% this fall over last fall as the program continues to grow and is operational at all three Colleges with continuing support from each College administration.

Although textbook sales have declined significantly, increases in textbook rentals at all three campuses continue. Through December 2012, the textbooks rented to students represent a savings to students of **\$481,011** if the students had to purchase the same textbooks new. The textbook rental program has clearly benefitted students by providing access to course materials in an affordable manner. Since Fall 2005, the textbook rental program has saved students in the District more than \$5.5 million dollars in course materials costs. This is an incredible achievement and has no rival in the California Community College system. The program began with 35 individual titles and has grown to more than 1,500 titles. Many of these textbooks have been purchased through a series of grants and donated funds as well as from the Bookstores’ capital reserve. The generous financial and operational commitments from the Colleges certainly made a major impact on the program this academic year.



Districtwide, textbook sales are down more than \$246,840 this year compared to last year, reflecting a 10% decrease. The addition of a third coffee concession—World Cup Coffee and Tea at Skyline College joined Pony Espresso at Cañada College and PAWS for Coffee at College of San Mateo in January 2012, has given the Bookstores a new revenue stream to offset the sales losses in the textbook department. Through the end of December, sales of coffee, snack and convenience items at the three Bookstores stand at \$736,278 compared with \$504,835 reflecting a 46% increase over the same period last year. To illustrate how remarkable the growth in this category has been,

in June 2007, the District Bookstores’ total sales in this category for the year were \$210,000. Sales in this category are expected to exceed \$1.6 million with continued steady growth.

Computer products sales have seen the first increase in sales in several years. Since Apple ended its relationship with most college bookstores nationally in 2009-10, our sales have struggled. Due to aggressively marketing Hewlett Packard products at all three Colleges, we are beginning to rebuild this category. We will be working closely with the District and with Information Technology Services (ITS) as we try to integrate the three Bookstores into the purchasing process for the Colleges through the ITS Department. Ongoing discussions are taking place and we hope to make this a successfully growing venture in the coming year.

The addition of both the Skyline Graphic Arts department and Campus Copy and Post at CSM has boosted sales. It is our hope to maximize the sales potential of both enterprises by integrating them with the Bookstores. After the first year of operations, we are refining our marketing plan and reaching out to not only internal customers but to non-profit based external customers as well. The two operations have done an excellent job in reaching out to the community as reflected by the 66% increases in sales this year.

Comparative figures are shown below:

Bookstore Recap	2012-13	2011-12	\$ Change	%Change
Operations				
Total Sales	\$ 3,687,295	\$ 3,630,923	\$ 56,372	1.6%
Cost of Goods Sold	2,243,409	2,217,869	25,540	1.2%
Gross Profit from Operations	\$ 1,443,886	\$ 1,413,054	\$ 30,832	2.2%
Total Operating Expenses	\$ 1,435,418	\$ 1,389,291	\$ 46,127	3.3%
Net Income/(Loss) from Operations	\$ 8,468	\$ 23,763	\$ (15,295)	-64.4%
Interest and Other Income	\$ 84,195	\$ 99,827	\$ (15,632)	-15.7%
Net Income Before Other Expenses	\$ 92,663	\$ 123,590	\$ (30,927)	-25.0%
District Support				
In-Kind Donations Received	\$ 30,500	\$ -	\$ 30,500	100.0%
Admin Salary & Benefits	40,189	51,509	(11,320)	-22.0%
Other Expenses	35,963	72,153	(36,190)	-50.2%
Net Change in Fund Balance	\$ 47,011	\$ (72)	\$ 47,083	100.0%

Cost of goods sold increased slightly this year largely due to the increase in computer products sales. Total direct operating expenses increased only modestly by 3.3% over this same period last year due to the addition of classified and student staff as we opened the new enterprises. It is expected that these cost increases will continue to be offset by the increase in sales as a result of these operations. The receipt of a partnership bonus from Pepsi as part of a new contract award is recognized as a donation received in the amount of \$30,500. This money will be used to support College programs this academic year as well as fund additional titles added to the textbook rental program.

The added competition from numerous outside organizations, particularly of textbook sales, adds pressure on the Bookstores' overall financial performance. All District Auxiliary and Commercial Operations are dependent on a strong, stable enrollment for continued success. The addition of the coffee concessions as well as the addition of the copy centers at both CSM and Skyline College is an example of the proactive measures we have taken to insure the financial stability of the Bookstore operations in these uncertain economic times. We will continue our commitment to focus on all efforts to improve service, offer more used textbooks, continue to grow the rental program, further integrate digital textbooks at all three Colleges, increase the amount of custom and institutionally adopted textbooks Districtwide and further maximize the interest and other income potential of all the campus Bookstores. In so doing, we will remain well positioned for future growth as we serve the students of the San Mateo Community College District.

Cafeterias

Beverage, Snack and Food Service Vendors –

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

Pacific Dining operates the food service at the three District campuses after initially being awarded the contract in June 2007. Their contract expired on June 30, 2012 after five years. A Request for Proposal (RFP) was issued in May 2012, and Pacific Dining was again awarded the contract to operate the dining facilities on all three campuses. In addition to Pacific Dining's financial proposal, the Colleges have come to appreciate and rely on in-kind services from the food service operator to subsidize their budgets and to be able to provide food for special events on campus. The details of Pacific Dining's in-kind services for each College are as follows:

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

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

The Bayview Dining Room at the CSM College Center is the premiere eatery and gathering space on campus. Pacific Dining continues to refine the menu as it pays particular attention and responds to the culinary tastes of the College community.

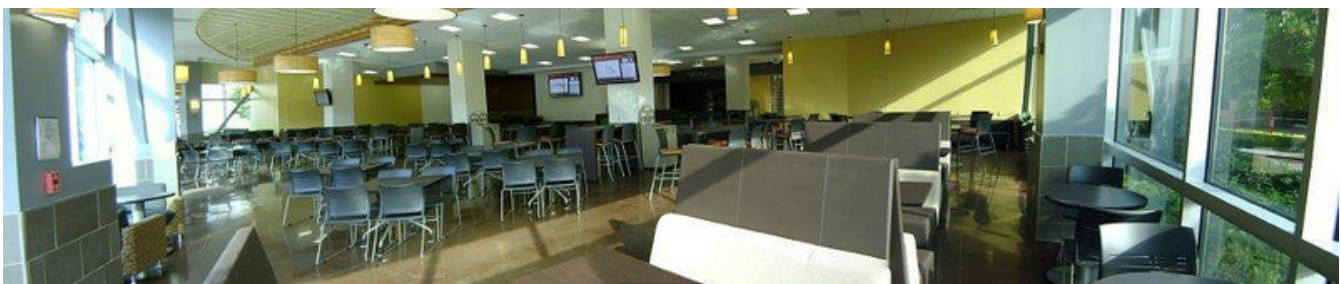


Auxiliary Services and Pacific Dining have teamed up in marketing the Bayview Dining Room at College of San Mateo to outside people and groups for their events. The response from the community has been remarkable. The facility has hosted various events such as banquets, weddings and reunions as well as job fairs. These events provide not only a financial benefit which allows us to maintain the facility but also engages the community directly and brings people who may otherwise never visit the College campus. This direct engagement of the community helps us to do our part to tell the story of College of San Mateo as well as the District and introduce people to all of the positive changes that have taken place under the direction of our Board of Trustees and Chancellor and due to the generosity of the voters of San Mateo County who have generously supported our two bond initiatives. There has been very little marketing of the facility at this point. To date, we have hosted over 55 outside events all of which have been referred through word of mouth after someone attends one of our events. We have outside events scheduled through 2015.

The newly renovated Building 5 at Cañada opened in time for the start of Fall 2012 classes. The café (formerly Farm Hill Grill) and dining area, is now known as **The Grove**.

The entire area has gone through a mechanical and interior facelift, enhancing the beauty and design of the space. New equipment was added in the café servery and major work was done including new floors, paint and lighting as well as the installation of a new, larger salad bar. We have very high hopes that renovation of this building after almost three years will go a long way to enriching the lives of students and staff at Cañada College and allow Pacific Dining to greatly expand the menu selections in this redesigned space.

Skyline College's Pacific Café continues to thrive. Located in the Student Services Building (B6), Pacific Café has long been "the place to be" at the Skyline campus. There is seldom an hour of the day when the area is not packed with students studying, eating, socializing or cozying up in front of the fireplace located in the center of the dining area. There were many changes to the Pacific Café menu in the 2011-12 academic year after consultation with students and staff as well as changes to the servery itself to incorporate World Cup Coffee and Tea to more efficiently serve students and provide another area for students to congregate.



The major renovations at Pacific Café in Spring 2012 have contributed to a warm and inviting ambiance for students, staff and community to enjoy. The new student lounge and staff lounge were ready and completed by Summer 2012.

Second quarter comparisons are noted below:

Cafeteria Recap	2012-13	2011-12	\$ Change	% Change
Revenues				
Food Service Income	\$ 64,066	\$ 61,172	\$ 2,894	4.7%
Vending Income	33,255	27,821	5,434	19.5%
Interest Income	2,269	1,858	411	22.1%
Event Rental	23,445	15,615	7,830	50.1%
Other Income	-	-	-	0.0%
Total Revenues	\$ 123,035	\$ 106,467	\$ 16,568	15.6%
Expenditures	\$ 86,301	\$ 88,941	\$ (2,639)	-3.0%
Net Change in Fund Balance	\$ 36,734	\$ 17,526	\$ 19,207	109.6%

Compared to the second quarter 2011-12, food service income has increased by 4.7%. Vending income has increased significantly by 19.5% compared to last year due to a repositioning and deployment of vending machines throughout the District. Overall expenditures have declined slightly this year. All other expenses related to the repair and maintenance of equipment at the three College dining locations are in line with where they were last year. Event rental income has increased by 33% as we continue to host outside events. Event rental fees are poured back into the facility for continued upgrade, upkeep and maintenance allowing us to maintain the facility at a superior level.

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

San Mateo Athletic Club and the San Mateo Aquatic Center

The addition of the Health and Wellness Building at College of San Mateo has afforded the District a number of educational and financial opportunities to serve the community. As a multi-use facility it provides classrooms and labs for career and technical programs including nursing, dental assisting, cosmetology, health fitness offering credit classes, non-credit classes, community education and adaptive fitness.

Operating as an enterprise through Auxiliary Services, the San Mateo Athletic Club is a self-sustaining community-centered, fee-based operation offering numerous service options to the San Mateo campus community and the community-at-large. The concept of a multi-use space enables the District to maximize the use of facility resources and consequently create a revenue stream that will supplement the College budgetary needs including equipment maintenance and replacement and has gained the attention of other community colleges up and down the State. The San Mateo Athletic Club provides our community broader access to the College of San Mateo and demonstrates in a very real way that the District is a community-based organization serving a wide spectrum of educational and training opportunities.

Through December 31, 2012, key accomplishments include:

- **3,129 memberships**
- **4,250 members**
- Average dues per membership is \$62.49
- 18,536 member visits per month with a peak of nearly 1,200 visits per day
- 5,629 average course enrolled student visits per month
- 51% of SMAC staff are College students, staff or faculty
- More than 80 group exercise classes per week
- Average 5,707 group exercise attendees per month, average 17.4 per class (industry average=12)
- More than 240 Master Swim program enrollees; 150+ on our Bulldog Youth Swim Team
- Successful pool rental program for local schools and community-based swim programs
- 100% of SMAC staff is AED and CPR certified
- More than half of our current members were referral based.

In an effort to incentivize staff to join SMAC, the Auxiliary Services team created a new membership rate plan for District faculty and staff which was proposed and subsequently approved by the Board of Trustees. The new plan (non-prime time) affords faculty and staff a significant reduction in monthly membership investment by providing club access during non-primetime hours. Faculty and staff opting for this plan enjoy a 50% reduction in monthly membership investment and have access to the club at the following times:

Monday through Friday - 5:30AM to 8:00AM and then again from 2:00PM to closing
 Saturday and Sunday – 2:00PM to closing

For the average faculty and staff member, the plan hours coincide with the hours that many use the facility currently. We expect that this attractive new plan will be widely used by new and existing members. The hours of availability are designed to provide access during slower periods during the day. The new plan became effective January 1, 2013.

CSM Fitness Center financial summary:

CSM Fitness Center	2012-13	2011-12	\$ Change	% Change
Operating Revenues				
Registration and Membership	\$ 1,174,734	\$ 950,588	\$ 224,146	23.6%
Personal Training	149,755	111,697	38,058	34.1%
Aquatics	239,193	155,190	84,003	54.1%
Parking	34,099	30,760	3,339	10.9%
Group Exercise	20,755	17,733	3,023	17.0%
Retail	8,467	6,860	1,607	23.4%
Other Income	4,438	4,994	(557)	-11.1%
Total Operating Revenue	\$ 1,631,440	\$ 1,277,822	\$ 353,618	27.7%
Operating Expenses	\$ 1,197,723	\$ 1,051,547	\$ 146,175	13.9%
Net Operating Income/(Loss)	\$ 433,718	\$ 226,275	\$ 207,443	91.7%
District Support				
District Support Income	36,671	34,689	1,982	5.7%
District Support Expense	89,894	40,514	49,380	121.9%
Net Change in Fund Balance	\$ 380,494	\$ 220,450	\$ 160,044	72.6%

The financial performance of SMAC continues to be outstanding this year. Total operating revenue continues to exceed both budget and the initial proforma expectations and is 27.7% or \$353,618 ahead of last year. Our net operating income is 92% ahead of last year at this time. A year ago, the operation was showing a strong surplus which has grown stronger this year. After the allocation of income and expenses, the total operational surplus is \$380,494 representing a 72% increase over last year. Mid-year surplus this year is equal to our year end surplus last year; therefore, we are expecting to double our profitability this year over last. Successfully integrating fee-based community members with our students has been a win-win for both populations.

SMAC has attracted many of our neighboring schools to partner with us in the use of the facility. This proven success has been noticed and we have hosted several community college districts' staff walk through the facility as they hope to emulate what we have created here.

SMAC was actually not projected to begin making money until its third year of operation and not break even until the end of the fourth year. As we enter our third full year of operation, we expect membership to remain strong. Exploring new partnerships and offering continuing education programs and certification classes adds to the workforce development part of our mission.

Besides providing a revenue stream to the District, the mission of SMAC is to create a healthy environment that engages students, staff and community members in the pursuit of health and physical fitness. The emphasis is on enjoying exercise for its own sake and learning fitness habits for life. This means that students have a place where they can focus on lifetime fitness goals and individual achievement, and community members can find opportunities to improve their health and well-being.



As a result of significant collaboration, the College of San Mateo academic team and the SMAC team branded the club as a “teaching health club” with our new tag line “Where Education Meets Fitness.” This partnership offers students at CSM who are pursuing a career in the growing fitness industry to work as interns in SMAC, perform field work and team teach with certified instructors to earn certificates that will qualify them to work in the community as fitness professionals.

The synergy between the academic program and our program represents fully the vision of what a professionally managed health club in our District could do, not only for revenue generation but also for workforce development. CSM and SMAC are successfully addressing the District’s strategy to make the entire Health and Wellness building a premier Career-Technical Education facility in the County of San Mateo and in the State. SMAC provides a vital ingredient to this endeavor.

In striving to be the best facility in the Bay Area, SMAC offers not only a place to work out, but also a place where members learn and adopt healthy behaviors and lifestyles. In just a short time, SMAC’s performance has more than exceeded expectations.

Child Development Fund

The Child Development Fund (Pages 72-75) is a special revenue fund that is used to account for the activities of on-campus preschool programs that serve children of students, faculty, and staff. The primary source of revenue is State funding for children who qualify for subsidized care and Board-approved fees assessed for non-subsidized children. As directed by the Board of Trustees, program deficits up to \$200,000 in this fund are now transferred from redevelopment funds.

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

The California Department of Social Services Community Care Licensing Division approved the Skyline College Child Development Center's application to increase the capacity of the maximum number of preschool children they can serve and they have moved into their new location next door to the old facility. Enrollment will increase over the next few months until all new slots have been filled.

CSM's Child Development Center was awarded a second year grant of \$9,500 grant from the Sequoia Healthcare District to develop an innovative health and nutrition education program for preschool children and their parents. The program also includes professional development for staff. The goal of the program is to promote healthy lifestyles and to prevent childhood obesity.

Trust Fund (Student Financial Aid)

Awards for Fall 2012 are reflected in this report and total \$10,800,805, an increase of \$245,386 over the same period last year. The maximum Federal Pell award remained at \$5,550 so the increase is due to the continuing increase in the number of students applying and receiving financial aid Districtwide. Additional Fall 2012 awards, along with those for Spring 2013, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 82-85.

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.

The District continues to provide all financial aid students the option for receiving their financial aid awards via a Sallie Mae debit card. Many students have chosen this option but the majority of students continue to choose direct deposit to their own bank accounts.

Retirement Reserve Fund

The fund was established to meet future needs and to lessen the burden on the general fund. Since 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 being transferred to this fund. Currently, all retirement medical premiums are funded from the Unrestricted General Fund. The benefits provided to the District's retirees are not affected by the balance in this account.

The fund is projected to have a balance of \$34 million at the end of the current fiscal year ending June 30, 2013. The Retirement Reserve Fund can be found on Page 88.

The next actuarial study is scheduled for Spring 2013. The review would provide the latest estimate of post-retirement costs. The previous study from April 2011 determined the District's unfunded liability estimate to be \$126 million.

Associated Students

The following report covers the period July 1, 2012 through December 31, 2012 for the Associated Student Bodies.

Total income and expenditures for the Associated Student Body (ASB) at each College for the second quarter of 2012-13 and 2011-12 are listed below:

ASB Total Income	2012-13	2011-12	\$ Change	%Change
Cañada College ASB	\$54,735	\$68,075	\$(13,341)	-19.60%
College of San Mateo ASB	85,103	91,246	(6,143)	-6.73%
Skyline College ASB	94,105	92,074	2,031	2.21%

ASB Total Expenditures	2012-13	2011-12	\$ Change	%Change
Cañada College ASB	\$44,291	\$27,584	\$16,707	60.57%
College of San Mateo ASB	63,471	62,015	1,456	2.35%
Skyline College ASB	52,849	27,771	25,077	90.30%

Activity card sales are the major source of income for the Associated Students. Activity card sales at all three Colleges have decreased compared to same period last year which could be due to lower enrollment and in part to the implementation of the new payment plan requiring students to have a zero balance.

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

Cañada College and Skyline College have had significant increases in program as well as most other operating expenses. College of San Mateo reported a decrease in club assistance expense by 50% and publicity expenses by 74%. At Cañada College for instance, there was a major purchase of a new ID card machine.

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

ASB Net Income	2012-13	2011-12	\$ Change	% Change
Cañada College ASB	\$10,443	\$40,491	\$(30,048)	-74.21%
College of San Mateo ASB	21,632	29,231	(7,599)	-26.00%
Skyline College ASB	41,257	64,303	(23,047)	-35.84%

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



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Budget Tables

Page 27 – SMCCCD Funds Chart

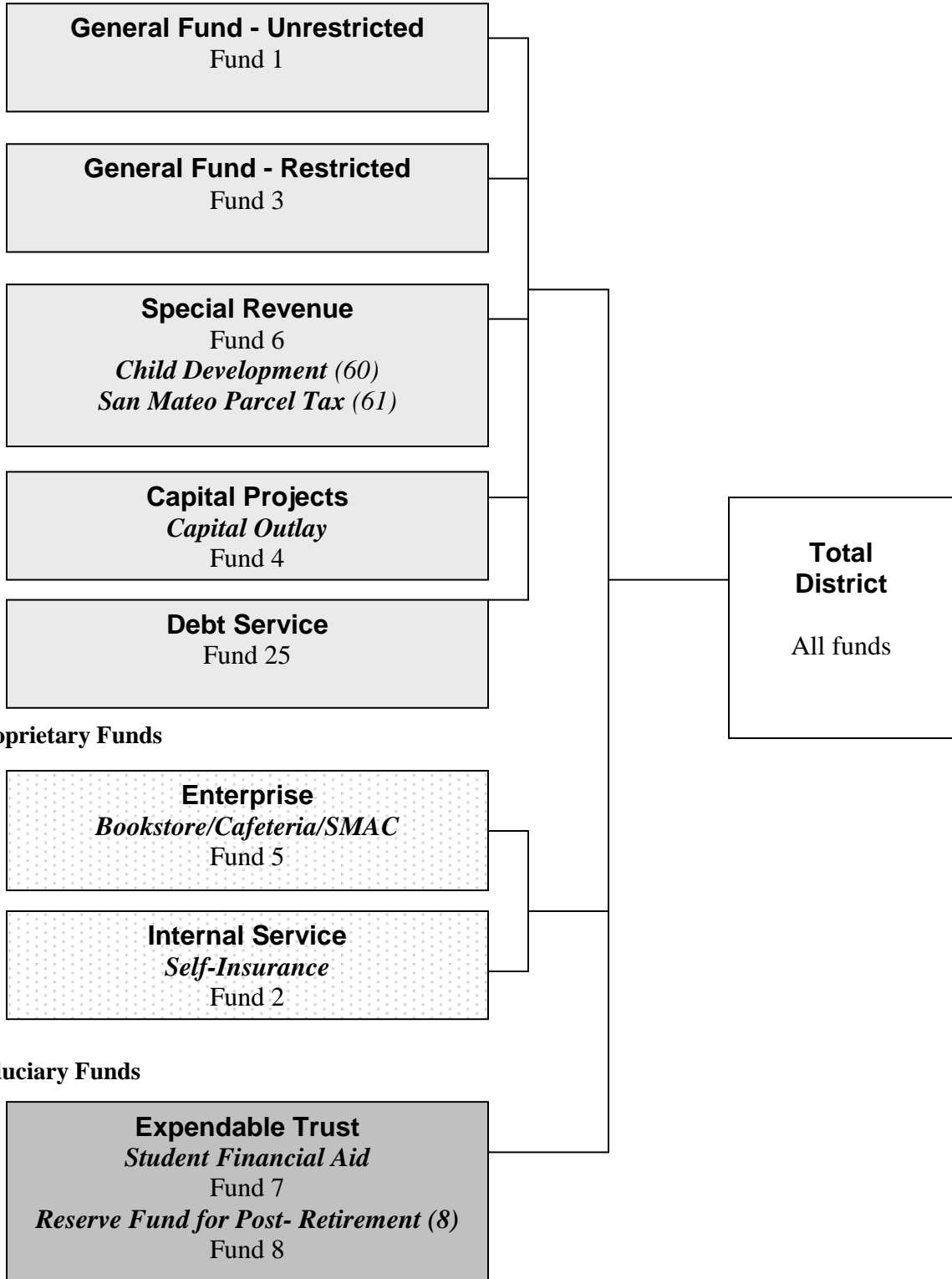
Page 28 – 2012-13 Adoption Budget

Page 30 – 2012-13 Mid-Year Actuals

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San Mateo County Community College District Funds

Governmental Funds



San Mateo County Community College District
2012-2013
Final Budget - All Funds



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

Revenue

1	Federal Revenue	0	5,322,725	224,000	0	0	0
2	State Revenue	3,759,717	7,577,371	178,000	0	0	150,000
3	Local Revenue	111,488,269	11,159,586	479,716	7,050,000	3,725,392	29,070,000
4	Total Revenue	115,247,986	24,059,682	881,716	7,050,000	3,725,392	29,220,000

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	46,221,463	3,521,953	151,701	5,460,306	0	0
7	Classified Salaries	27,674,180	8,675,116	522,907	1,089,658	850,624	0
8	Employee Benefits	29,334,823	3,993,398	273,993	895,862	277,583	0
9	Materials & Supplies	6,462,499	3,402,812	76,400	216,504	1,459,476	0
10	Operating Expenses	17,476,355	4,478,734	6,074	1,666,816	2,791,755	0
11	Capital Outlay	218,253	3,696,112	0	2,800	4,088,929	0
12	Total Expenses	127,387,573	27,768,125	1,031,074	9,331,946	9,468,367	0

Transfers & Other

13	Transfers In	0	880,846	123,006	0	0	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(3,349,852)	0	0	0	0	0
16	Contingency/Deficit	1,771,928	0	0	0	0	0
17	Other Out Go	0	(1,006,792)	0	0	0	(29,030,413)
18	Total Transfers/Other	(1,577,924)	(125,946)	123,006	0	0	(29,030,413)

Fund Balance

19	Net Change in Fund Balance	(13,717,511)	(3,834,389)	(26,351)	(2,281,946)	(5,742,975)	189,587
20	Beginning Balance, 7/1/11	19,601,578	13,495,708	26,351	3,180,307	117,780,031	23,632,459
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 6/30/12	5,884,067	9,661,320	0	898,361	112,037,056	23,822,046

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

**San Mateo County Community College District
2012-2013
Final Budget - All Funds**

Proprietary Funds				Fiduciary Funds			Total District All Funds	
Enterprise Funds			Internal Service	Expendable Trusts				
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	0	21,486,031	0	27,032,756	1	
0	0	0	0	683,000	0	12,348,088	2	
8,775,000	211,500	2,800,000	0	550,000	146,800	175,456,263	3	
8,775,000	211,500	2,800,000	0	22,719,031	146,800	214,837,107	4	
5,400,000	0	0	0	0	0	5,400,000	5	
0	0	0	0	0	0	55,355,423	6	
1,735,000	60,000	1,400,000	190,000	0	0	42,197,485	7	
425,000	15,000	335,000	82,000	0	0	35,632,659	8	
30,000	50,000	0	10,000	0	0	11,707,691	9	
867,700	45,000	625,000	1,000,000	0	5,000	28,962,434	10	
0	0	0	0	0	0	8,006,094	11	
8,457,700	170,000	2,360,000	1,282,000	0	5,000	187,261,786	12	
0	0	0	1,090,000	0	1,256,000	3,349,852	13	
0	0	70,000	0	0	0	70,000	14	
						0		
0	0	0	0	0	0	(3,349,852)	15	
0	0	0	0	0	0	1,771,928	16	
0	0	(80,000)	0	(22,719,031)	(10,000,000)	(62,836,236)	17	
0	0	(10,000)	1,090,000	(22,719,031)	(8,744,000)	(60,994,308)	18	
317,300	41,500	430,000	(192,000)	0	(8,602,200)	(33,418,987)	19	
7,133,273	337,374	171,400	8,772,642	246,689	22,194,598	216,572,410	20	
0	0	0	0	0	0	0	21	
7,450,573	378,874	601,400	8,580,642	246,689	13,592,398	183,153,423	22	

**San Mateo County Community College District
2012-2013
Second Quarter Actuals - All Funds**

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

Revenue

1	Federal Revenue	0	2,262,933	45,101	0	0	0
2	State Revenue	1,397,166	3,125,980	155,695	0	0	26,560
3	Local Revenue	66,080,512	3,630,935	186,005	3,547,702	1,301,387	15,123,322
4	Total Revenue	67,477,678	9,019,848	386,801	3,547,702	1,301,387	15,149,883

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	22,958,947	2,024,649	91,130	2,987,374	0	0
7	Classified Salaries	12,861,686	3,928,283	313,487	563,379	399,707	0
8	Employee Benefits	16,518,738	1,845,605	158,759	490,663	145,033	0
9	Materials & Supplies	1,091,668	406,628	39,478	53,575	793,810	0
10	Operating Expenses	5,624,755	1,113,271	698	43,693	1,473,596	0
11	Capital Outlay	37,293	51,234	0	0	2,781,802	0
12	Total Expenses	59,093,088	9,369,669	603,552	4,138,684	5,593,948	0

Transfers & Other

13	Transfers In	0	0	191,291	0	0	0
14	Other Sources	0	0	0	0	2,252,580	0
15	Transfers out	0	(158,854)	0	0	(191,291)	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	0	(223,061)	0	0	0	(20,295,887)
18	Total Transfers/Other	0	(381,914)	191,291	0	2,061,289	(20,295,887)

Fund Balance

19	Net Change in Fund Balance	8,384,589	(731,736)	(25,460)	(590,982)	(2,231,272)	(5,146,004)
20	Beginning Balance, 7/1/12	19,601,578	13,495,708	26,352	3,180,307	117,780,031	23,632,459
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 12/31/12	27,986,167	12,763,972	892	2,589,325	115,548,759	18,486,455

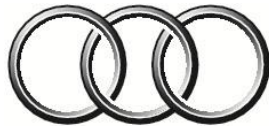
***Note: Minor differences in dollar amounts due to rounding.*



**San Mateo County Community College District
2012-2013
Second Quarter Actuals- All Funds**

Proprietary Funds				Fiduciary Funds			
Enterprise Funds			Internal Service	Expendable Trusts			
Bookstore	Cafeteria	San Mateo Athletic Club	Self-Insurance	Trust Fund (Student Aid)	Retirement Reserve	Total District All Funds	
0	0	0	0	9,747,573	0	12,055,607	1
0	0	0	0	314,115	0	5,019,517	2
3,801,990	123,035	1,631,440	0	197,831	122,551	95,746,710	3
3,801,990	123,035	1,631,440	0	10,259,519	122,551	112,821,834	4
2,243,409	0	0	0	0	0	2,243,409	5
0	0	0	0	0	0	28,062,100	6
912,978	19,048	734,968	70,802	0	0	19,804,338	7
208,880	4,736	176,392	33,262	0	0	19,582,069	8
0	29,262	0	0	0	0	2,414,421	9
389,712	33,255	286,363	418,597	0	0	9,383,940	10
0	0	0	0	0	0	2,870,329	11
3,754,979	86,301	1,197,723	522,661	0	0	84,360,606	12
0	0	0	0	158,854	0	350,145	13
0	0	36,671	468,719	0	633,746	3,391,716	14
						0	
0	0	0	0	0	0	(350,145)	15
0	0	0	0	0	0	0	16
0	0	(89,894)	0	(10,800,805)	(6,000,000)	(37,409,647)	17
0	0	(53,223)	468,719	(10,641,951)	(5,366,254)	(34,017,931)	18
47,011	36,734	380,494	(53,942)	(382,432)	(5,243,703)	(5,556,703)	19
7,133,273	337,374	171,400	8,772,642	246,689	22,194,598	216,572,411	20
0	0	0	0	0	0	0	21
7,180,284	374,108	551,894	8,718,700	(135,743)	16,950,895	211,015,708	22

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Unrestricted General Fund (Fund 1)

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

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

San Mateo County Community College District
2012-2013 Mid-Year Report
Unrestricted General Fund (Fund 1) - Cañada College



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actuals To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,785,848	1,969,880	2,250,502	2,867,814	2,871,981	2,645,817	92%	3
4 Total Revenue	\$1,785,848	\$1,969,880	\$2,250,502	\$2,867,814	\$2,871,981	\$2,645,817	92%	4
Expenses								
5 Certificated Salaries	\$5,104,375	\$4,597,862	4,743,977	\$9,777,051	\$10,128,726	5,097,398	50%	5
6 Classified Salaries	1,722,255	1,648,118	1,757,387	3,643,753	3,759,269	1,850,921	49%	6
7 Employee Benefits	1,672,566	1,668,063	1,769,637	3,847,404	4,049,922	2,078,904	51%	7
8 Materials & Supplies	50,382	73,726	87,600	425,731	442,676	96,929	22%	8
9 Operating Expenses	218,914	194,308	252,489	(105,101)	749,024	289,644	39%	9
10 Capital Outlay	1,549	635	3,149	25,200	24,700	3,237	13%	10
11 Total Expenses	\$8,770,041	\$8,182,712	\$8,614,238	\$17,614,038	\$19,154,319	\$9,417,033	49%	11
Transfers & Other								
12 Transfers In	\$0	\$0	0	\$0	\$0	0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(8,925)	(20,000)	0	0	0	0	0%	16
17 Total Transfers/Other	(\$8,925)	(\$20,000)	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$6,993,118)	(\$6,232,832)	(\$6,363,736)	(\$14,746,224)	(\$16,282,338)	(\$6,771,216)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$6,993,118)	(\$6,232,832)	(\$6,363,736)	(\$14,746,224)	(\$16,282,338)	(\$6,771,216)		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
2012-2013 Mid-Year Report
Unrestricted General Fund (Fund 1) - College of San Mateo



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,944,230	3,822,452	4,510,305	5,021,050	5,071,218	5,375,331	106%	3
4 Total Revenue	\$3,944,230	\$3,822,452	\$4,510,305	\$5,021,050	\$5,071,218	\$5,375,331	106%	4
Expenses								
5 Certificated Salaries	\$10,399,524	\$9,413,916	\$9,079,206	\$17,289,067	\$18,044,397	\$8,865,828	49%	5
6 Classified Salaries	2,995,603	2,275,192	2,387,205	5,324,285	\$5,464,695	2,756,822	50%	6
7 Employee Benefits	3,302,349	3,096,178	3,019,666	6,469,682	\$6,581,792	3,537,557	54%	7
8 Materials & Supplies	87,016	113,785	142,388	539,127	\$605,823	162,351	27%	8
9 Operating Expenses	312,577	372,945	458,402	(86,371)	\$1,713,175	443,775	26%	9
10 Capital Outlay	0	0	0	10,000	\$10,000	2,811	28%	10
11 Total Expenses	\$17,097,069	\$15,272,016	\$15,086,868	\$29,545,791	\$32,419,882	\$15,769,145	49%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(35,971)	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$35,971)	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$13,188,811)	(\$11,449,564)	(\$10,576,562)	(\$24,524,741)	(\$27,348,664)	(\$10,393,813)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$13,188,811)	(\$11,449,564)	(\$10,576,562)	(\$24,524,741)	(\$27,348,664)	(\$10,393,813)		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
2012-2013 Mid-Year Report
Unrestricted General Fund (Fund 1) - Skyline College



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,158,159	3,033,330	3,909,276	4,445,370	4,526,982	4,420,397	98%	3
4 Total Revenue	\$3,158,159	\$3,033,330	\$3,909,276	\$4,445,370	\$4,526,982	\$4,420,397	98%	4
Expenses								
5 Certificated Salaries	\$8,805,600	\$8,207,931	\$8,321,636	\$15,721,510	\$16,479,013	\$8,615,992	52%	5
6 Classified Salaries	2,242,856	2,073,799	2,182,736	5,011,642	5,162,249	2,375,711	46%	6
7 Employee Benefits	2,445,904	2,479,405	2,536,320	5,800,997	5,989,892	3,037,327	51%	7
8 Materials & Supplies	177,166	144,598	177,812	536,887	807,048	381,591	47%	8
9 Operating Expenses	307,676	361,219	379,348	1,460,009	2,505,550	449,718	18%	9
10 Capital Outlay	4,575	15,165	4,521	167,339	167,339	3,744	2%	10
11 Total Expenses	\$13,983,778	\$13,282,117	\$13,602,373	\$28,698,384	\$31,111,091	\$14,864,083	48%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	\$0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	719,078	719,078	0	0%	15
16 Other Out Go	(611)	(10,000)	0	0	0	0	0%	16
17 Total Transfers/Other	(\$611)	(\$10,000)	\$0	\$719,078	\$719,078	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$10,826,230)	(\$10,258,787)	(\$9,693,097)	(\$23,533,935)	(\$25,865,031)	(\$10,443,686)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$10,826,230)	(\$10,258,787)	(\$9,693,097)	(\$23,533,935)	(\$25,865,031)	(\$10,443,686)		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
2012-2013 Mid-Year Report
Unrestricted General Fund (Fund 1) - District Office

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	8,589	2,928	17,750	0	31,719	27,287	86%	3
4 Total Revenue	\$8,589	\$2,928	\$17,750	\$0	\$31,719	\$27,287	86%	4
Expenses								
5 Certificated Salaries	\$267,210	\$261,956	\$272,436	\$580,897	\$592,557	\$297,320	50%	5
6 Classified Salaries	4,368,975	4,590,616	5,256,955	11,366,757	11,333,174	5,490,639	48%	6
7 Employee Benefits	1,852,488	2,001,209	2,091,899	5,282,749	5,297,448	2,516,744	48%	7
8 Materials & Supplies	369,625	498,669	554,879	748,830	1,228,856	417,678	34%	8
9 Operating Expenses	565,216	669,062	802,030	2,462,072	2,886,008	866,279	30%	9
10 Capital Outlay	5,554	4,031	23,573	10,000	33,726	27,501	82%	10
11 Total Expenses	\$7,429,068	\$8,025,543	\$9,001,773	\$20,451,305	\$21,371,769	\$9,616,161	45%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$7,420,479)	(\$8,022,615)	(\$8,984,023)	(\$20,451,305)	(\$21,340,050)	(\$9,588,874)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$7,420,479)	(\$8,022,615)	(\$8,984,023)	(\$20,451,305)	(\$21,340,050)	(\$9,588,874)		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
2012-2013 Mid-Year Report
Unrestricted General Fund (Fund 1) - Central Services*

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$507,922	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	25,135,883	32,156,793	18,751,946	3,759,717	3,759,717	1,397,166	37%	2
3 Local Revenue	48,362,698	8,704,853	(453,303)	99,154,035	99,209,340	53,611,679	54%	3
4 Total Revenue	\$74,006,503	\$40,861,646	\$18,298,643	\$102,913,752	\$102,969,057	\$55,008,845	53%	4
Expenses								
5 Certificated Salaries	(\$46,833)	\$180,615	\$32,295	\$2,852,938	\$890,729	\$82,409	9%	5
6 Classified Salaries	(429,619)	260,531	374,153	2,327,742	279,270	387,593	139%	6
7 Employee Benefits	3,252,429	3,953,903	4,403,836	7,933,992	7,473,429	5,348,206	72%	7
8 Materials & Supplies	(100,125)	16,378	10,750	4,211,923	4,340,704	33,118	1%	8
9 Operating Expenses	2,463,036	3,554,738	3,457,829	13,745,746	12,277,649	3,575,339	29%	9
10 Capital Outlay	17,393	0	0	5,715	5,715	0	0%	10
11 Total Expenses	\$5,156,281	\$7,966,165	\$8,278,864	\$31,078,055	\$25,267,496	\$9,426,666	37%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(162,311)	(275,203)	(181,033)	(3,349,852)	(1,003,852)	0	0%	14
15 Contingency	0	0	0	1,052,850	420,864	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$162,311)	(\$275,203)	(\$181,033)	(\$2,297,002)	(\$582,988)	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$68,687,910	\$32,620,278	\$9,838,746	\$69,538,695	\$77,118,573	\$45,582,179		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$68,687,910	\$68,687,910	\$9,838,746	\$69,538,695	\$77,118,573	\$45,582,179		21

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

San Mateo County Community College District
2012-2013 Mid-Year Report
Unrestricted General Fund (Fund 1) - Total District

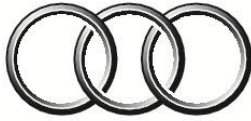


**SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT**

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$507,922	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	25,135,883	32,156,793	18,751,946	3,759,717	3,759,717	1,397,166	37%	2
3 Local Revenue	57,253,864	17,533,443	10,234,530	111,488,269	111,711,239	66,080,512	59%	3
4 Total Revenue	\$82,897,668	\$49,690,236	\$28,986,476	\$115,247,986	\$115,470,956	\$67,477,678	58%	4
Expenses								
5 Certificated Salaries	\$24,524,622	\$22,662,279	\$22,449,549	\$46,221,463	\$46,135,423	\$22,958,947	50%	5
6 Classified Salaries	11,121,711	10,848,255	11,958,437	27,674,180	25,998,658	12,861,686	49%	6
7 Employee Benefits	12,674,458	13,198,758	13,821,357	29,334,823	29,392,484	16,518,738	56%	7
8 Materials & Supplies	713,108	847,156	973,429	6,462,499	7,425,107	1,091,668	15%	8
9 Operating Expenses	3,971,265	5,152,273	5,350,098	17,476,355	20,131,406	5,624,755	28%	9
10 Capital Outlay	27,548	19,831	31,244	218,253	241,479	37,293	15%	10
11 Total Expenses	\$53,032,712	\$52,728,552	\$54,584,115	\$127,387,572	\$129,324,557	\$59,093,088	46%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(198,283)	(275,203)	(181,033)	(3,349,852)	(1,003,852)	0	0%	14
15 Contingency	0	0	0	1,771,928	1,139,942	0	0%	15
16 Other Out Go	(9,537)	(30,000)	0	0	0	0	0%	16
17 Total Transfers/Other	(\$207,819)	(\$305,203)	(\$181,033)	(\$1,577,924)	\$136,090	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$29,657,137	(3,343,519)	(\$25,778,672)	(\$13,717,510)	(\$13,717,510)	\$8,384,590		18
19 Beginning Balance, July 1	14,530,400	15,977,878	20,625,630	19,601,578	19,601,578	19,601,578		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$44,187,537	\$12,634,357	(\$5,153,042)	\$5,884,068	\$5,884,068	\$27,986,168		21

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

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Internal Service Fund (Fund 2)

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

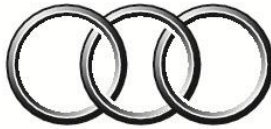
An amount is transferred into this fund each year from the Unrestricted General Fund in anticipation of estimated losses. This is a reserve for current and future losses; it may or may not be depleted during the year.

**San Mateo County Community College District
2012-2013 Mid-Year Budget**

Internal Service - Self-Insurance Fund (Fund 2) - Total District



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	0	0	\$0	0%	5
6 Classified Salaries	58,071	19,630	45,534	\$190,000	\$190,000	70,802	37%	6
7 Employee Benefits	28,896	10,425	19,280	82,000	82,000	33,262	41%	7
8 Materials & Supplies	0	0	0	10,000	10,000	0	0%	8
9 Operating Expenses	314,108	443,915	528,811	1,000,000	1,000,000	418,597	42%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$401,075	\$473,971	\$593,626	\$1,282,000	\$1,282,000	\$522,661	41%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	904,952	838,358	888,540	1,090,000	1,090,000	468,719	43%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$904,952	\$838,358	\$888,540	\$1,090,000	\$1,090,000	\$468,719	43%	17
Fund Balance								
18 Net Change in Fund Balance	\$503,877	\$364,387	\$294,914	(\$192,000)	(\$192,000)	(\$53,942)		18
19 Beginning Balance, July 1	6,286,697	7,504,143	8,629,439	8,772,642	8,772,642	8,772,642		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$6,790,574	\$7,868,530	\$8,924,353	\$8,580,642	\$8,580,642	\$8,718,700		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Debt Service Fund (Fund 25)

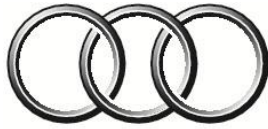
The Debt Services Fund is used to account for the accumulation of resources for, and the payment of general long-term debt.

*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
2012-2013 Mid-Year Budget
Internal Service - Debt Service Fund (Fund 25) - Total District



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	25,442	69,187	54,469	150,000	150,000	26,560	0%	2
3 Local Revenue	13,843,406	14,442,309	14,803,924	29,070,000	29,070,000	15,123,322	52%	3
4 Total Revenue	\$13,868,847	\$14,511,496	\$14,858,393	\$29,220,000	\$29,220,000	\$15,149,883	52%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(17,452,351)	(18,896,191)	(20,452,800)	(29,030,413)	(29,030,413)	(20,295,887)	70%	16
17 Total Transfers/Other	(\$17,452,351)	(\$18,896,191)	(\$20,452,800)	(\$29,030,413)	(\$29,030,413)	(\$20,295,887)	70%	17
Fund Balance								
18 Net Change in Fund Balance	(\$3,583,504)	(\$4,384,695)	(\$5,594,407)	\$189,587	\$189,587	(\$5,146,004)		18
19 Beginning Balance, July 1	18,441,349	20,213,255	22,040,501	23,632,459	23,632,459	23,632,459		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$14,857,845	\$15,828,560	\$16,446,094	\$23,822,046	\$23,822,046	\$18,486,455		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 or may not coincide with the fiscal year budget are detailed on the following pages.

San Mateo County Community College District

2012-13 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS

July 1, 2012 - December 31, 2012

<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>
30028	TRIO - Student Support Services	Federal		(7,393)			(7,393)
30038	Child Dev Consrtm Fed/St Yosemite	Federal		12,500	10,000		22,500
30087	USDOE-CDDS-WestEd-CCPPP	Federal			12,000		12,000
30100	YCCD/CDTC CIP 01/01/11-06/30/11	Federal			21,341		21,341
30101	TRIO - Student Support Services	Federal			(15,878)		(15,878)
30107	TSFF-BAWFC-AHBP 11/15/12-12/31/13	Federal		32,089	(32,089)		-
30110	TRIO Upward Bound 09/01/12-08/31/17	Federal		262,500			262,500
30111	HSI Cooperative A2B 10/1/12-9/30/17	Federal		624,255			624,255
30112	SMC WIB HERO Program 7/3/12-6/30/13	Federal			58,000		58,000
31002	DSP&S	State	96,318	17,880	30,021		144,219
31003	EOP&S	State	20,002	16,713	17,602		54,317
31004	EOP&S/CARE	State	1,098	1,508	1,518		4,124
31009	Matriculation	State	12,321	8,488	10,234		31,043
31031	CalWORKs	State	5,704	7,223	6,832		19,759
31033	TANF	Federal	2,848	2,327	2,640		7,815
31069	Lottery -- Prop 20 -- Instr MatrIs	State	229,917	140,602	260,963	(523,175)	108,307
31121	CCCCO-CTE-CAA Grant	State		(18,720)	18,720		-
31124	CTE Pathways 11/01/12-11/30/13	State			348,000		348,000
31127	FCCC-CSM Cares Prog-7/1/12-5/31/14	State	247,320				247,320
32003	Public Bdcst-CSG-TV	Local	(73,672)				(73,672)
32004	Public Bdcst-CSG-FM	Local	8,053				8,053
32005	Public Bdcst-CSG-Interconnect	Local	(640)				(640)
32047	UC Regents-Puente Project-Skyline	Local			1,500		1,500
32081	SMCGS Grant - Canada Coll Library	Local		4,000			4,000
32083	United Way of the Bay Area	Local			159,569		159,569
35001	Miscellaneous Donations	Local	10,713	126	5,796		16,635
35014	Expand Your Horizons	Local			2,250		2,250
35041	Ctr for Int'l Trade Match	Local			16,000		16,000
35045	Financial Aid Admin Cost Allowance - Pell	Local	795	435	1,105		2,335
36016	SMC-HSA-WDD-iOS Mobil 9/4/12-9/4/13	Local		98,307			98,307
38001	Contract/Community Educ Indirect	Local			3,920		3,920
Total 2012-2013 Fund 3 Budget Revenue Adjustments			560,777	1,202,841	940,043	(523,175)	2,180,486



San Mateo County Community College District
2012-2013 Mid-Year Report
Restricted General Fund (Fund 3) - Cañada College

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,015,793	\$1,003,064	\$945,299	\$2,925,241	\$3,934,281	\$1,182,749	30%	1
2 State Revenue	802,192	707,320	704,015	1,981,986	2,155,681	774,653	36%	2
3 Local Revenue	701,764	617,476	544,639	822,185	842,292	515,546	61%	3
4 Total Revenue	\$2,519,749	\$2,327,860	\$2,193,953	\$5,729,413	\$6,932,254	\$2,472,947	36%	4
Expenses								
5 Certificated Salaries	\$578,908	\$551,265	\$507,717	\$1,195,757	\$1,508,533	\$571,126	38%	5
6 Classified Salaries	632,982	725,806	629,292	1,620,620	2,033,051	776,060	38%	6
7 Employee Benefits	330,840	337,801	278,700	719,628	946,227	373,391	39%	7
8 Materials & Supplies	136,747	111,374	156,641	674,591	688,037	122,742	18%	8
9 Operating Expenses	223,396	214,936	289,029	916,724	1,110,318	303,570	27%	9
10 Capital Outlay	66,410	3,686	8,677	739	739	13,434	1817%	10
11 Total Expenses	\$1,969,282	\$1,944,867	\$1,870,056	\$5,128,058	\$6,286,904	\$2,160,322	34%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$22,000	22,000	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(68,806)	(76,480)	(161,250)	(135,000)	(242,752)	(107,752)	44%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(125,362)	(120,856)	(134,090)	(488,354)	(424,597)	(102,312)	24%	16
17 Total Transfers/Other	(\$194,168)	(\$197,336)	(\$295,340)	(\$601,354)	(\$645,350)	(\$210,064)	33%	17
Fund Balance								
18 Net Change in Fund Balance	\$356,299	\$185,656	\$28,557	\$0	\$0	\$102,561		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$356,299	\$185,656	\$28,557	\$0	\$0	\$102,561		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
2012-2013 Mid-Year Report
Restricted General Fund (Fund 3) - College of San Mateo



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$192,109	\$169,239	\$144,868	\$372,543	\$375,391	\$180,712	48%	1
2 State Revenue	1,041,910	822,381	1,107,519	2,222,877	2,835,558	871,553	31%	2
3 Local Revenue	2,882,479	2,000,603	1,711,938	5,680,543	5,625,791	1,102,188	20%	3
4 Total Revenue	\$4,116,497	\$2,992,223	\$2,964,324	\$8,275,963	\$8,836,740	\$2,154,452	24%	4
Expenses								
5 Certificated Salaries	\$591,641	\$521,234	\$443,315	\$840,768	\$850,214	\$413,237	49%	5
6 Classified Salaries	1,378,034	1,391,205	1,415,546	3,382,303	3,434,003	1,303,848	38%	6
7 Employee Benefits	542,840	597,535	560,483	1,436,188	1,392,366	576,767	41%	7
8 Materials & Supplies	252,258	225,295	305,583	1,196,521	1,311,944	155,748	12%	8
9 Operating Expenses	869,940	632,785	544,183	1,413,788	1,746,104	491,929	28%	9
10 Capital Outlay	31,113	8,334	79,209	84,601	156,994	24,157	15%	10
11 Total Expenses	\$3,665,826	\$3,376,388	\$3,348,318	\$8,354,169	\$8,891,626	\$2,965,686	33%	11
Transfers & Other								
12 Transfers In	\$5,195	\$0	\$62,500	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(3,100)	(800)	0	175,000	175,000	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(75,616)	(33,859)	(53,208)	(96,794)	(120,114)	(48,960)	41%	16
17 Total Transfers/Other	(\$73,521)	(\$34,659)	\$9,292	\$78,206	\$54,886	(\$48,960)	-89%	17
Fund Balance								
18 Net Change in Fund Balance	\$377,150	(\$418,824)	(\$374,702)	\$0	\$0	(\$860,194)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$377,150	(\$418,824)	(\$374,702)	\$0	\$0	(\$860,194)		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
2012-2013 Mid-Year Report
Restricted General Fund (Fund 3) - Skyline College



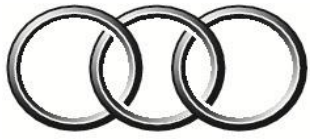
	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$739,653	\$1,138,801	\$848,622	\$2,024,941	\$1,893,030	\$899,473	48%	1
2 State Revenue	1,301,392	1,184,466	1,491,273	2,806,864	3,500,753	1,301,524	37%	2
3 Local Revenue	831,591	646,484	591,032	1,335,077	1,713,141	764,735	45%	3
4 Total Revenue	\$2,872,635	\$2,969,751	\$2,930,927	\$6,166,882	\$7,106,925	\$2,965,732	42%	4
Expenses								
5 Certificated Salaries	\$813,310	\$1,018,785	\$1,005,117	\$1,485,428	\$1,840,114	\$1,040,286	57%	5
6 Classified Salaries	722,407	617,322	774,005	1,623,193	1,740,570	816,583	47%	6
7 Employee Benefits	385,870	384,938	400,609	811,441	923,126	476,426	52%	7
8 Materials & Supplies	94,680	92,628	91,188	698,719	1,012,460	71,891	7%	8
9 Operating Expenses	217,365	481,096	421,745	1,068,867	1,094,910	283,216	26%	9
10 Capital Outlay	166	159	195	17,591	17,861	103	1%	10
11 Total Expenses	\$2,233,799	\$2,594,927	\$2,692,858	\$5,705,239	\$6,629,041	\$2,688,505	41%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(80,512)	(2,970)	(16,892)	(40,000)	(91,102)	(51,102)	56%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(33,099)	(107,756)	(100,730)	(421,643)	(386,783)	(71,788)	19%	16
17 Total Transfers/Other	(\$113,611)	(\$110,726)	(\$117,622)	(\$461,643)	(\$477,884)	(\$122,890)	26%	17
Fund Balance								
18 Net Change in Fund Balance	\$525,225	\$264,098	\$120,448	\$0	\$0	\$154,337		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$525,225	\$264,098	\$120,448	\$0	\$0	\$154,337		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
2012-13 Mid-Year Report
Restricted General Fund (Fund 3) - District Office**

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-2013 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$1,574	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	16,255	246,629	177,941	565,643	42,468	178,250	420%	2
3 Local Revenue	216,382	930,367	1,439,501	3,321,781	3,321,781	1,248,467	38%	3
4 Total Revenue	\$232,637	\$1,178,570	\$1,617,442	\$3,887,424	\$3,364,249	\$1,426,717	42%	4
Expenses								
5 Certificated Salaries	\$0	\$1,455	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	1,045,828	995,183	1,053,069	2,049,000	2,049,000	1,031,793	50%	6
7 Employee Benefits	383,836	388,030	390,088	1,026,141	1,026,141	419,021	41%	7
8 Materials & Supplies	67,181	167,762	189,524	832,981	310,805	56,247	18%	8
9 Operating Expenses	91,858	73,650	(39,984)	1,079,356	1,069,297	34,557	3%	9
10 Capital Outlay	0	0	0	3,593,182	3,602,241	13,540	0%	10
11 Total Expenses	\$1,588,703	\$1,626,079	\$1,592,697	\$8,580,659	\$8,057,483	\$1,555,157	19%	11
Transfers & Other								
12 Transfers In	5,000	135,173	0	\$858,846	\$858,846	0	0%	12
13 Other Sources	\$0	\$0	\$0	0	0	\$0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$5,000	\$135,173	\$0	\$858,846	\$858,846	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$1,351,066)	(\$312,337)	\$24,745	(\$3,834,388)	(\$3,834,388)	(\$128,441)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$1,351,066)	(\$312,337)	\$24,745	(\$3,834,388)	(\$3,834,388)	(\$128,441)		21

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



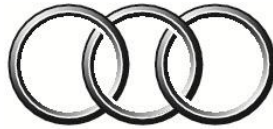
SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

San Mateo County Community College District
2012-2013 Mid-Year Report
Restricted General Fund (Fund 3) - Total District

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,947,554	\$2,312,678	\$1,938,789	\$5,322,725	\$6,202,702	\$2,262,933	36%	1
2 State Revenue	3,161,749	2,960,796	3,480,749	7,577,371	8,534,460	3,125,980	37%	2
3 Local Revenue	4,632,216	4,194,929	4,287,109	11,159,586	11,503,006	3,630,935	32%	3
4 Total Revenue	\$9,741,519	\$9,468,403	\$9,706,647	\$24,059,682	\$26,240,168	\$9,019,848	34%	4
Expenses								
5 Certificated Salaries	\$1,983,859	\$2,092,737	\$1,956,149	\$3,521,953	\$4,198,860	\$2,024,649	48%	5
6 Classified Salaries	3,779,251	3,729,516	3,871,912	8,675,116	9,256,624	3,928,283	42%	6
7 Employee Benefits	1,643,386	1,708,303	1,629,880	3,993,398	4,287,860	1,845,605	43%	7
8 Materials & Supplies	550,866	597,059	742,935	3,402,812	3,323,247	406,628	12%	8
9 Operating Expenses	1,402,559	1,402,466	1,214,973	4,478,734	5,020,629	1,113,271	22%	9
10 Capital Outlay	97,690	12,179	88,081	3,696,112	3,777,835	51,234	1%	10
11 Total Expenses	\$9,457,611	\$9,542,261	\$9,503,929	\$27,768,125	\$29,865,054	\$9,369,670	31%	11
Transfers & Other								
12 Transfers In	\$10,195	\$135,173	\$62,500	\$880,846	\$880,846	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(152,418)	(80,250)	(178,143)	0	(158,854)	(158,854)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(234,077)	(262,471)	(288,027)	(1,006,792)	(931,494)	(223,061)	24%	16
17 Total Transfers/Other	(\$376,300)	(\$207,548)	(\$403,669)	(\$125,946)	(\$209,502)	(\$381,914)	182%	17
Fund Balance								
18 Net Change in Fund Balance	(\$92,393)	(\$281,406)	(\$200,952)	(\$3,834,388)	(\$3,834,388)	(\$731,736)		18
19 Beginning Balance, July 1	4,207,125	4,946,405	6,801,874	13,495,708	13,495,708	13,495,708		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$4,114,733	\$4,664,999	\$6,600,922	\$9,661,320	\$9,661,320	\$12,763,972		21

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

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Capital Projects Fund (Fund 4)

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

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

**2012-2013 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2012**

LOCATION	PROJECT NAME	FUND				ENCUMBRANCE	AVAILABLE BALANCE *
		NUMBER	ORIGINAL BUDGET	2012-13 BUDGET	EXPENDITURE YTD		
CAÑADA	CAN Classroom Modifications	42304	50,000.00	50,000.00	0.00	0.00	50,000.00
CAÑADA	CAN Tennis Court Repairs	42306	340,750.00	1,090,750.00	610,753.74	438,202.47	41,793.79
CAÑADA	CAN Tennis Court Repairs	43336	0.00	400,000.00	0.00	0.00	400,000.00
CAÑADA	Science Lab Upgrade	44329	15,737.20	15,737.20	0.00	0.00	15,737.20
CAÑADA	Arts Project	44343	7,459.46	7,459.46	0.00	0.00	7,459.46
CAÑADA	CAN Bldgs 5 /6 Modernization	47304	150,342.93	150,342.93	79,189.83	68,534.92	2,618.18
CAÑADA	CAN Bldg 1 Gym Modernization	47305	0.00	0.00	1,250.00	750.00	(2,000.00)
CAÑADA	CAN 12kv Electrical Systems Upgrade	47310	58,957.03	58,957.03	1,294.51	51,613.47	6,049.05
CAÑADA	CAN Dining Room Renovation	47315	560,507.14	560,507.14	532,928.91	27,853.37	(275.14)
CAÑADA	CAN Small Projects	47323	67,064.91	117,064.91	59,751.40	38,623.39	18,690.12
CAÑADA	CAN Emergency Building Repairs	47324	191,770.25	191,770.25	97,215.43	47,212.58	47,342.24
CAÑADA	CAN Instructional Equipment	47330	0.00	400,000.00	11,165.51	13,858.82	374,975.67
CAÑADA	CAN Lot 4 Fire Lanes	47332	7,411.51	7,411.51	3,172.51	4,239.00	0.00
CAÑADA	CAN Bldg 1 Gym Bleacher	47333	144,538.11	144,538.11	33,381.54	7,019.73	104,136.84
CAÑADA	CAN Light Pole Banners and Signs	47335	161,596.38	161,596.38	260.00	6,467.99	154,868.39
CAÑADA	CAN Xenon Exterior Lighting	47336	1,622.40	1,622.40	1,622.40	0.00	0.00
CAÑADA	CAN Bldg 9 A&R FA TRIO Reconf	47338	0.00	150,000.00	19,598.05	50,643.01	79,758.94
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	517,490.95	517,490.95	0.00	0.00	517,490.95
CSM	CSM Dental Hygiene Program	42402	25,000.00	25,000.00	0.00	0.00	25,000.00
CSM	CSM Equipment Recycling	42404	100,644.67	101,050.56	50.59	0.00	100,999.97
CSM	CSM Hallmark Running Track	42405	51,000.00	51,000.00	51,404.83	3,998.53	(4,403.36)
CSM	Ergonomic office furniture (completion)	44435	13,585.54	13,585.54	2,797.58	0.00	10,787.96
CSM	Haz. Mat. clean-up/disposal	44438	3,025.59	3,025.59	0.00	0.00	3,025.59
CSM	Technology Improvements	44452	27,186.65	27,186.65	0.00	0.00	27,186.65
CSM	CSM CIP2 Design Build Project	47401	394,987.93	394,987.93	162,578.94	73,084.12	159,324.87
CSM	CSM Bldgs 2/3/4 Fine Arts Complex Modernization	47404	0.00	0.00	202.99	0.00	(202.99)
CSM	CSM North Gateway	47408	5,490,049.84	5,490,049.84	107,889.63	733,153.88	4,649,006.33
CSM	CSM SE Infrastructure and Yard	47415	96,956.49	96,956.49	0.00	0.00	96,956.49
CSM	CSM Bldg 15 Modernization	47420	257,118.51	257,118.51	(62.90)	37,692.50	219,488.91
CSM	CSM Small Projects	47423	279,397.51	339,397.51	93,291.14	94,266.00	151,840.37
CSM	CSM Emergency Building Repairs	47424	75,177.91	525,177.91	194,550.31	149,832.53	180,795.07
CSM	CSM Instructional Equipment	47432	0.00	400,000.00	40,713.16	5,818.71	353,468.13
CSM	CSM Edison Lot Project	47433	3,092,385.15	3,092,385.15	72,624.15	220,766.45	2,798,994.55
CSM	CSM Exterior Signage	47434	537.50	15,537.50	11,842.94	25.00	3,669.56
CSM	CSM Bldg 12 Roofing	47435	444,326.30	444,326.30	0.00	0.00	444,326.30
CSM	CSM Bldg 6 Aquatics BMS Integration	47437	105,764.02	105,764.02	2,395.00	0.00	103,369.02
CSM	CSM Hillisdale Lot Erosion Project	47439	74,592.75	259,592.75	226,517.56	15,856.74	17,218.45
CSM	CSM Bldg 10 Servery Flood Reconstruction	47440	24,603.62	24,603.62	0.00	0.00	24,603.62
CSM	CSM Bldg 5 Locker Room and Aquatics Desk	47441	117,769.00	157,769.00	124,222.70	23,351.04	10,195.26
CSM	Bookstore Project	48400	29,492.48	29,492.48	43,649.03	0.00	(14,156.55)
CSM	CSM Bldg 5 SMAC Locker Room	48402	500,000.00	825,000.00	296,037.08	204,268.36	324,694.56
DISTRICTWIDE	General Capital Projects	40000	21,106,649.87	21,106,649.87	0.00	0.00	21,106,649.87
DISTRICTWIDE	College Contingency	40001	9,452,009.53	9,452,009.53	0.00	0.00	9,452,009.53
DISTRICTWIDE	College Housing Project	40003	5,217,346.40	5,217,346.40	0.00	0.00	5,217,346.40
DISTRICTWIDE	Premium Rebate Reserve	40004	398,432.00	398,432.00	0.00	0.00	398,432.00
DISTRICTWIDE	Post Bond Admin Fee Reserve	40005	129,311.27	129,311.27	0.00	0.00	129,311.27
DISTRICTWIDE	Aux Services Use Fee	40007	35,184.00	35,184.00	0.00	0.00	35,184.00
DISTRICTWIDE	General Capital Fund	40008	1,404,911.62	1,404,911.62	0.00	0.00	1,404,911.62
DISTRICTWIDE	College Art	42003	5,691.00	5,691.00	0.00	0.00	5,691.00
DISTRICTWIDE	DW Athletic Fields Replacement	42103	0.00	150,000.00	12,550.00	20,350.00	117,100.00
DISTRICTWIDE	Redevelopment Program	43001	15,181,245.04	13,881,245.04	158,300.70	94,227.46	13,628,716.88
DISTRICTWIDE	Property Management Study	44001	39,777.44	39,777.44	49,530.00	0.00	(9,752.56)
DISTRICTWIDE	District Facilities Projects	44102	444,532.66	553,987.91	181,217.51	33,607.80	339,162.60
DISTRICTWIDE	District Funded FCI Contingency	44103	3,046,954.78	3,046,954.78	0.00	0.00	3,046,954.78
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	3,072,600.99	3,102,778.91	803.80	46,229.00	3,055,746.11
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	1,833.56	1,998.75	0.00	(165.19)
DISTRICTWIDE	Bond Construction General	47000	6,710,592.64	6,560,592.64	0.00	0.00	6,560,592.64
DISTRICTWIDE	DW CIP2 Planning	47001	5,750,438.43	5,750,438.43	414,340.53	145,457.84	5,190,640.06
DISTRICTWIDE	DW Technology Upgrades	47002	607,222.93	607,222.93	16,470.98	32,449.75	558,302.20
DISTRICTWIDE	DW Contingency	47007	7,329,354.07	3,804,354.07	0.00	0.00	3,804,354.07
DISTRICTWIDE	DW Small Projects	47008	133,929.91	483,929.91	228,110.94	112,895.46	142,923.51
DISTRICTWIDE	DW Boilers BAAQMD Emissions Project	47014	275,289.72	275,289.72	32,328.77	5,092.22	237,868.73
DISTRICTWIDE	DW Electrical Security System Repairs	47015	67,976.61	67,976.61	8,924.17	0.00	59,052.44
DISTRICTWIDE	DO Cooling Tower and Comp Replacement	47016	115,432.50	265,432.50	191,337.00	73,688.00	407.50
DISTRICTWIDE	DW Utility Consumption Measurement	47017	282,100.00	282,100.00	(1,370.00)	0.00	283,470.00
DISTRICTWIDE	DW Infrastructure Mapping	47018	0.00	150,000.00	3,450.00	111,050.00	35,500.00
DISTRICTWIDE	DW Computer Lab Replacement Project	47019	0.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	C.O.P. Projects	48001	358,726.77	33,726.77	0.00	0.00	33,726.77
DISTRICTWIDE	DW Athletic Facilities	48101	195.12	195.12	0.00	0.00	195.12

* NOTE: All negative balances will be cleared with January 2013 journals.

**2012-2013 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2012**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2012-13 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
SKYLINE	Pacific Heights Project	42202	18,666,366.36	18,666,366.36	0.00	0.00	18,666,366.36
SKYLINE	SKY Bldg 6 Facelift	42205	3,748.34	3,748.34	0.00	0.00	3,748.34
SKYLINE	SKY Bldg 6 Servery	42206	49,622.35	49,622.35	15,935.26	0.00	33,687.09
SKYLINE	SKY Track Repairs	42208	300,000.00	300,000.00	332,991.99	0.00	(32,991.99)
SKYLINE	Avon Damages Repair	44241	65,100.04	65,100.04	0.00	0.00	65,100.04
SKYLINE	SKY CIP2 Design Build Project	47209	1,422,434.04	1,422,434.04	11,534.00	79,846.55	1,331,053.49
SKYLINE	SKY Small Projects	47223	318,057.28	403,057.28	184,389.04	30,785.69	187,882.55
SKYLINE	SKY Emergency Building Repairs	47224	69,552.73	419,552.73	209,667.89	95,715.26	114,169.58
SKYLINE	SKY 12KV Electrical Systems Upgrade	47228	290,155.19	290,155.19	5,563.74	83,778.12	200,813.33
SKYLINE	SKY Instruction Equipment	47232	5,964.07	405,964.07	1,783.96	0.00	404,180.11
SKYLINE	SKY Bldg 14 Loma Chica Remodel	47235	99,108.00	99,108.00	0.00	0.00	99,108.00
SKYLINE	SKY Bldg 4 Stairs and Lighting	47236	21,006.74	21,006.74	0.00	0.00	21,006.74
SKYLINE	SKY Bldg 2 One Stop Facelift	47237	0.30	0.30	0.00	0.00	0.30
SKYLINE	SKY Track and Field Erosion Control	47239	130,010.00	130,010.00	0.00	0.00	130,010.00
SKYLINE	SKY Bldgs1, 3, 6-8 Wayfinding Signage	47240	83,738.63	83,738.63	0.00	0.00	83,738.63
SKYLINE	SKY Bldg 1 Career Center	47241	8,834.22	8,834.22	817.29	297.69	7,719.24
SKYLINE	SKY Bldg 2 CALT Upgrade	47242	51,873.39	51,873.39	0.00	16,717.86	35,155.53
SKYLINE	SKY Bldg 6 Public Area Enhancements	47243	541,675.35	541,675.35	235,653.58	40,722.84	265,298.93
SKYLINE	SKY DSPS Relocation	47244	318,825.00	443,825.00	388,367.19	41,721.61	13,736.20
SKYLINE	SKY Bldg 2 3rd Flr Student Services Facelift	47245	0.00	165,000.00	18,773.40	97,584.57	48,642.03
SKYLINE	SKY Bldg 19 Pacific Heights Facelift	47246	0.00	150,000.00	8,188.95	107,452.75	34,358.30
	TOTAL		117,090,827.06	117,232,699.68	5,593,948.00	3,586,803.08	108,051,948.60

* NOTE: All negative balances will be cleared with January 2013 journals.



San Mateo County Community College District
2012-2013 Mid-Year Report
Capital Projects Fund (Fund 4) - Cañada College

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	2012-13 Actual To Date	%	To Date	
Revenue									
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%		1
2 State Revenue	0	0	0	0	0	0	0%		2
3 Local Revenue	0	0	0	0	0	0	0%		3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%		4
Expenses									
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%		5
6 Classified Salaries	2,108	2,510	55,402	7,141	9,285	2,399	26%		6
7 Employee Benefits	147	266	728	0	0	0	0%		7
8 Materials & Supplies	190,130	177,941	653,923	259,111	450,762	300,509	67%		8
9 Operating Expenses	584,209	713,906	548,933	286,208	515,175	208,727	41%		9
10 Capital Outlay	3,841,184	6,246,067	3,891,368	547,449	1,352,198	939,949	70%		10
11 Total Expenses	\$4,617,779	\$7,140,691	\$5,150,354	\$1,099,909	\$2,327,420	\$1,451,584	62%		11
Transfers & Other									
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%		12
13 Other Sources	0	0	0	0	0	0	0%		13
14 Transfers out	0	0	0	0	0	0	0%		14
15 Contingency	0	0	0	0	0	0	0%		15
16 Other Out Go	0	0	0	0	0	0	0%		16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%		17
Fund Balance									
18 Net Change in Fund Balance	(\$4,617,779)	(\$7,140,691)	(\$5,150,354)	(\$1,099,909)	(\$2,327,420)	(\$1,451,584)			18
19 Beginning Balance, July 1	0	0	0	0	0	0			19
Adjustments to Beginning									
20 Balance	0	0	0	0	0	0			20
21 Net Fund Balance, Dec. 31	(\$4,617,779)	(\$7,140,691)	(\$5,150,354)	(\$1,099,909)	(\$2,327,420)	(\$1,451,584)			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
2012-2013 Mid-Year Report
Capital Projects Fund (Fund 4) - College of San Mateo

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	2012-13 Actual To Date	%	To Date	
Revenue									
1	Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2	State Revenue	0	0	0	0	0	0	0%	2
3	Local Revenue	0	0	0	0	0	0	0%	3
4	Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses									
5	Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6	Classified Salaries	5,527	28,412	48,950	31,714	25,371	6,438	25%	6
7	Employee Benefits	575	3,313	0	0	0	0	0%	7
8	Materials & Supplies	1,308,210	1,011,117	1,093,144	791,910	554,337	165,119	30%	8
9	Operating Expenses	3,153,993	2,784,563	1,466,512	1,458,938	1,167,150	391,294	34%	9
10	Capital Outlay	46,270,771	18,466,507	3,317,613	2,217,438	1,773,950	867,853	49%	10
11	Total Expenses	\$50,739,076	\$22,293,911	\$5,926,220	\$4,500,000	\$3,520,808	\$1,430,705	41%	11
Transfers & Other									
12	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13	Other Sources	0	0	0	0	0	0	0%	13
14	Transfers out	0	0	0	0	0	0	0%	14
15	Contingency	0	0	0	0	0	0	0%	15
16	Other Out Go	0	0	0	0	0	0	0%	16
17	Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance									
18	Net Change in Fund Balance	(\$50,739,076)	(\$22,293,911)	(\$5,926,220)	(\$4,500,000)	(\$3,520,808)	(\$1,430,705)		18
19	Beginning Balance, July 1	0	0	0	0	0	0		19
20	Adjustments to Beginning Balance	0	0	0	0	0	0		20
21	Net Fund Balance, Dec. 31	(\$50,739,076)	(\$22,293,911)	(\$5,926,220)	(\$4,500,000)	(\$3,520,808)	(\$1,430,705)		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
2012-2013 Mid-Year Report
Capital Projects Fund (Fund 4) - Skyline College

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	2012-13 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$14,816	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	38,165	27,200	10,402	18,675	24,277	14,362	59%	6
7 Employee Benefits	4,286	4,411	0	0	0	0	0%	7
8 Materials & Supplies	299,892	585,150	284,240	280,710	280,710	193,627	69%	8
9 Operating Expenses	1,645,586	1,139,831	491,091	463,388	1,008,470	650,626	65%	9
10 Capital Outlay	17,028,213	11,184,798	1,393,869	749,677	749,677	555,052	74%	10
11 Total Expenses	\$19,016,142	\$12,956,206	\$2,179,602	\$1,512,450	\$2,063,134	\$1,413,666	69%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$19,016,142)	(\$12,956,206)	(\$2,179,602)	(\$1,512,450)	(\$2,063,134)	(\$1,413,666)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$19,016,142)	(\$12,956,206)	(\$2,179,602)	(\$1,512,450)	(\$2,063,134)	(\$1,413,666)		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
2012-2013 Mid-Year Report
Capital Projects Fund (Fund 4) - Districtwide Projects

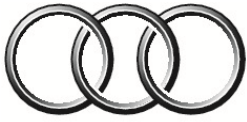
	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	2012-13 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$196,845	\$2,219,000	\$0	0	0	\$0	0%	2
3 Local Revenue	988,692	0	404,029	3,725,392	2,764,240	1,301,387	47%	3
4 Total Revenue	\$1,185,537	\$2,219,000	\$404,029	\$3,725,392	\$2,764,240	\$1,301,387	47%	4

Expenses								
5 Certificated Salaries	\$71,040	\$70,500	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	1,584,208	1,397,761	987,714	793,094	793,094	376,507	47%	6
7 Employee Benefits	529,927	538,381	326,596	277,583	277,583	145,033	52%	7
8 Materials & Supplies	102,684	92,460	146,795	127,746	127,746	134,555	105%	8
9 Operating Expenses	275,121	313,399	664,804	583,220	583,220	222,950	38%	9
10 Capital Outlay	67,196	15,762,634	488,530	574,365	574,365	418,948	73%	10
11 Total Expenses	\$2,630,176	\$18,175,134	\$2,614,439	\$2,356,008	\$2,356,008	\$1,297,993	55%	11

Transfers & Other								
12 Transfers In	\$230,000	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	716	0	14,521	0	\$2,769,315	\$2,252,580	81%	13
14 Transfers out	0	0	0	0	(191,291)	(191,291)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$230,716	\$0	\$14,521	\$0	\$2,578,024	\$2,061,289	80%	17

Fund Balance								
18 Net Change in Fund Balance	(\$1,213,923)	(\$15,956,134)	(\$2,195,889)	\$1,369,384	\$2,986,256	\$2,064,683		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$1,213,923)	(\$15,956,134)	(\$2,195,889)	\$1,369,384	\$2,986,256	\$2,064,683		21

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

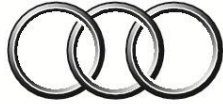


SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

San Mateo County Community College District
2012-2013 Mid-Year Report
Capital Projects Fund (Fund 4) - Total District

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	2012-13 Actual To Date	% To Date
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0% 1
2 State Revenue	\$196,845	\$2,219,000	\$0	\$0	\$0	\$0	0% 2
3 Local Revenue	\$988,692	\$0	\$404,029	\$3,725,392	\$2,764,240	\$1,301,387	47% 3
4 Total Revenue	\$1,185,537	\$2,219,000	\$404,029	\$3,725,392	\$2,764,240	\$1,301,387	47% 4
Expenses							
5 Certificated Salaries	\$71,040	\$85,316	\$0	\$0	\$0	\$0	0% 5
6 Classified Salaries	\$1,630,009	\$1,455,882	\$1,102,467	\$850,624	\$852,027	\$399,707	47% 6
7 Employee Benefits	\$534,936	\$546,371	\$327,323	\$277,583	\$277,583	\$145,033	52% 7
8 Materials & Supplies	\$1,900,916	\$1,866,668	\$2,178,102	\$1,459,476	\$1,413,555	\$793,810	56% 8
9 Operating Expenses	\$5,658,909	\$4,951,699	\$3,171,339	\$2,791,755	\$3,274,015	\$1,473,596	45% 9
10 Capital Outlay	\$67,207,364	\$51,660,006	\$9,091,381	\$4,088,929	\$4,450,190	\$2,781,802	63% 10
11 Total Expenses	\$77,003,174	\$60,565,941	\$15,870,614	\$9,468,367	\$10,267,370	\$5,593,948	54% 11
Transfers & Other							
12 Transfers In	\$230,000	\$0	\$0	\$0	\$0	\$0	0% 12
13 Other Sources	\$716	\$0	\$14,521	\$0	\$2,769,315	\$2,252,580	81% 13
14 Transfers out	\$0	\$0	\$0	\$0	(\$191,291)	(\$191,291)	100% 14
15 Contingency	\$0	\$0	\$0	\$0	\$0	\$0	0% 15
16 Other Out Go	\$0	\$0	\$0	\$0	\$0	\$0	0% 16
17 Total Transfers/Other	\$230,716	\$0	\$14,521	\$0	\$2,578,024	\$2,061,289	80% 17
Fund Balance							
18 Net Change in Fund Balance	(\$75,586,921)	(\$58,346,941)	(\$15,452,064)	(\$5,742,975)	(\$4,925,106)	(\$2,231,272)	18
19 Beginning Balance, July 1	346,931,551	218,549,642	144,616,359	117,780,031	117,780,031	117,780,031	19
20 Adjustments to Beginning Balance	0	0	0	0	0	0	20
21 Net Fund Balance, Dec. 31	\$271,344,630	\$160,202,701	\$129,164,295	\$112,037,056	\$112,854,925	\$115,548,759	21

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



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Enterprise Fund/Auxiliary Fund (Fund 5)

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

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

*The **Cafeteria Fund** is used to account for revenues received and expenses related to contracted food service and vending operations of the District.*

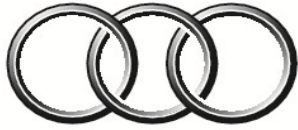
*The **San Mateo Athletic Club (SMAC)** accounts for revenues received and expenses related to the operations of the athletic club and aquatic center.*



SAN MATEO COUNTY
COMMUNITY
 COLLEGE DISTRICT

San Mateo County Community College District
2012-13 Mid -Year Report
Enterprise Fund - Bookstore (Fund 5)

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
Income								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	4,096,883	3,585,812	3,730,749	8,775,000	8,775,000	3,801,990	43%	3
4 Total Income	\$4,096,883	\$3,585,812	\$3,730,749	\$8,775,000	\$8,775,000	\$3,801,990	43%	4
Expenses								
5 Cost of Sales	\$2,669,364	\$2,278,982	\$2,217,869	\$5,400,000	\$5,400,000	\$2,243,409	42%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	684,318	693,525	836,134	1,735,000	1,735,000	912,978	53%	7
8 Employee Benefits	208,880	208,880	218,975	425,000	425,000	208,880	49%	8
9 Materials & Supplies	8,944	0	0	30,000	30,000	0	0%	9
10 Operating Expenses	424,503	432,382	457,844	867,700	867,700	389,712	45%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$3,996,009	\$3,613,769	\$3,730,822	\$8,457,700	\$8,457,700	\$3,754,979	44%	12
Transfers & Other								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0	0%	17
18 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	18
Fund Balance								
19 Net Change in Fund Balance	\$100,874	(\$27,957)	(\$73)	\$317,300	\$317,300	\$47,011		19
20 Beginning Balance, July 1	6,471,738	6,677,738	6,873,578	7,133,273	7,133,273	7,133,273		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$6,572,612	\$6,649,781	\$6,873,505	\$7,450,573	\$7,450,573	\$7,180,284		22



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

BOOKSTORES
Balance Sheet
December 31, 2012

ASSETS

	<u>Dec 31, 2012</u>	<u>Dec 31, 2011</u>
Cash for Operations and Investments	\$4,942,002	\$4,850,353
Accounts Receivable	153,793	155,530
Inventory	2,807,527	2,354,460
Furniture, Fixtures & Equipment (Net)	65,548	149,983
TOTAL ASSETS	<u><u>\$7,968,870</u></u>	<u><u>\$7,510,326</u></u>

LIABILITIES AND CAPITAL

Liabilities	\$788,585	\$636,821
Capital-Reserved	7,180,285	6,873,505
TOTAL LIABILITIES AND CAPITAL	<u><u>\$7,968,870</u></u>	<u><u>\$7,510,326</u></u>



SAN MATEO COUNTY
COMMUNITY
 COLLEGE DISTRICT

BOOKSTORES
Income Statement
 For the Period Ending December 31, 2012

	<u>Year to Date</u> <u>Actual</u>		<u>2012-13</u> <u>Budget</u>
INCOME			
Merchandise Sales	\$3,526,958	100.00%	\$ 8,475,000
COST OF GOODS SOLD			
Merchandise Purchases	<u>2,243,409</u>	<u>63.61%</u>	<u>5,400,000</u>
GROSS PROFIT	<u>\$1,283,549</u>	<u>36.39%</u>	<u>\$ 3,075,000</u>
 OPERATING EXPENSES			
Salaries & Benefits	\$1,081,669		\$ 2,020,000
Other Inventory Expenses	155,957		350,000
Equipment Maintenance & Rental	19,717		30,000
Travel, Conference	2,702		23,000
Dues & Membership	3,265		12,000
Insurance	3,600		15,000
Utilities	17,787		35,000
Contracted Services	7,511		70,000
Legal, Audit and Bad Debts	(3,487)		5,000
Other Expenses	<u>146,697</u>		<u>240,000</u>
TOTAL OPERATING EXPENSES	<u>\$1,435,418</u>	<u>40.70%</u>	<u>\$2,800,000</u>
 NET INCOME FROM OPERATIONS	(\$151,869)	-4.31%	\$ 275,000
 OTHER INCOME			
Interest & Other Income	\$275,032		\$ 300,000
 TOTAL OTHER INCOME	<u>\$275,032</u>	<u>7.80%</u>	<u>\$ 300,000</u>
 NET INCOME BEFORE OTHER EXPENSES	\$123,163	3.49%	\$575,000
 OTHER EXPENSES			
Administrative Salary and Benefits	\$40,189		\$ 140,000
Rent	33,780		67,700
Donations	2,183		50,000
TOTAL OTHER EXPENSES	<u>\$76,152</u>	<u>2.16%</u>	<u>\$ 257,700</u>
 Net Change in Fund Balance	\$47,011	1.33%	\$ 317,300
 Capital, July 1	7,133,274		
 Capital, December 31	<u><u>\$7,180,285</u></u>		



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

San Mateo County Community College District
2012 - 13 Mid -Year Report
Enterprise Fund - Cafeteria (Fund 5)

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	92,923	108,711	107,869	211,500	211,500	123,035	58%	3
4 Total Revenue	\$92,923	\$108,711	\$107,869	\$211,500	\$211,500	\$123,035	58%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	10,638	31,354	34,387	60,000	60,000	19,048	32%	6
7 Employee Benefits	2,658	8,181	9,825	15,000	15,000	4,736	32%	7
8 Materials & Supplies	0	0	0	50,000	50,000	29,262	59%	8
9 Operating Expenses	90,491	70,746	46,131	45,000	45,000	33,255	74%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$103,787	\$110,281	\$90,343	\$170,000	\$170,000	\$86,301	51%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$10,864)	(\$1,570)	\$17,526	\$41,500	\$41,500	\$36,734		18
19 Beginning Balance, July 1	398,444	415,501	334,645	337,374	337,374	337,374		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$387,580	\$413,931	\$352,171	\$378,874	\$378,874	\$374,108		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

CAFETERIAS
Balance Sheet
December 31, 2012

ASSETS

	<u>Dec 31, 2012</u>	<u>Dec 31, 2011</u>
Cash for Operations and Investments	\$366,026	\$352,762
Accounts Receivable	28,217	12,730
Furniture, Fixtures & Equipment (Net)	0	0
TOTAL ASSETS	<u>\$394,243</u>	<u>\$365,492</u>

LIABILITIES AND CAPITAL

Liabilities	\$20,135	\$13,321
Capital, July 1	\$337,374	\$334,645
Adjustment to Capital	36,734	17,526
Capital, December 31	<u>\$374,108</u>	<u>\$352,171</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$394,243</u>	<u>\$365,492</u>



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

CAFETERIAS
Income Statement
For the Period Ending December 31, 2012

	<u>Year to Date Actual</u>	<u>2012-2013 Budget</u>
INCOME		
Special Service Income	\$ -	\$ -
Vending Income	33,255	45,000
Food Service Income	64,066	125,000
Event Rental	23,445	40,000
Interest	2,269	1,500
Other Income	-	-
TOTAL INCOME	\$123,035	\$211,500
EXPENSES		
Salaries	\$ 19,048	\$ 60,000
Benefits	4,736	15,000
Service Contracts & Repairs	28,955	50,000
Non Inventory Equipment	300	-
College Support	33,255	45,000
Other	7	-
TOTAL EXPENSES	<u>\$86,301</u>	<u>\$170,000</u>
NET INCOME FROM OPERATIONS	<u>\$36,734</u>	<u>\$41,500</u>
Capital, July 1	<u>\$337,374</u>	
Capital, December 31	<u>\$374,108</u>	

**San Mateo County Community College District
2012-13 Mid -Year Report**

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



	2nd Quarter 2008-09 Actuals	zna Quarter 2009-10 Actuals	zna Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
Income									
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0	0%	2
3 Local Income	0	0	845,435	1,277,822	2,800,000	2,800,000	1,631,440	58%	3
4 Total Income	\$0	\$0	\$845,435	\$1,277,822	\$2,800,000	\$2,800,000	\$1,631,440	58%	4
Expenses									
5 Cost of Sales	0	0	0	0	0	0	0	0%	5
6 Certificated Salaries	0	0	0	0	0	0	0	0%	6
7 Classified Salaries	0	0	543,282	637,135	1,400,000	1,400,000	734,968	52%	7
8 Employee Benefits	0	0	119,522	153,342	335,000	335,000	176,392	53%	8
9 Materials & Supplies	0	0	0	0	0	0	0	0%	9
10 Operating Expenses	0	0	213,739	261,070	625,000	625,000	286,363	46%	10
11 Capital Outlay	0	0	0	0	0	0	0	0%	11
12 Total Expenses	\$0	\$0	\$876,543	\$1,051,547	\$2,360,000	\$2,360,000	\$1,197,723	51%	12
Transfers & Other									
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	2,930	34,689	70,000	70,000	36,671	52%	14
15 Transfers out	0	0	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0	0	0%	16
17 Other Out Go	0	0	(22,601)	(40,515)	(80,000)	(80,000)	(89,894)	112%	17
18 Total Transfers/Other	\$0	\$0	(\$19,671)	(\$5,826)	(\$10,000)	(\$10,000)	(\$53,223)	532%	18
Fund Balance									
19 Net Change in Fund Balance	\$0	\$0	(\$50,779)	\$220,450	\$430,000	\$430,000	\$380,494		19
20 Beginning Balance, July 1	0	0	(321,504)	(215,984)	171,400	171,400	171,400		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$0	\$0	(\$372,283)	\$4,466	\$601,400	\$601,400	\$551,894		22



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

San Mateo Athletic Club
Balance Sheet
December 31, 2012

ASSETS

	<u>Dec 31, 2012</u>	<u>Dec 31, 2011</u>
Cash for Operations and Investments	\$1,914,752	\$1,349,944
Accounts Receivable	76,060	22,186
ProShop Inventory	6,508	7,188
Furniture, Fixtures & Equipment (Net)	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$1,997,320</u>	<u>\$1,379,318</u>

LIABILITIES AND CAPITAL

Liabilities	\$1,445,426	\$1,374,852
Capital, July 1	\$171,400	(\$215,984)
Adjustment to Capital	380,494	220,450
Capital, December 31	<u>\$551,894</u>	<u>\$4,466</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$1,997,320</u>	<u>\$1,379,318</u>



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

San Mateo Athletic Club
Income Statement
For the Six Months Ending December 31, 2012

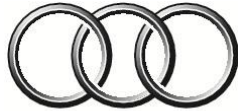
	<u>Year to Date Actual</u>	<u>2012-2013 Budget</u>
INCOME		
Member dues and Registrations	\$1,174,734	\$2,100,000
Aquatics	239,193	350,000
Parking	34,099	75,000
Personal Training	149,755	215,000
Retail	8,467	15,000
Others	25,192	45,000
TOTAL INCOME	<u>\$1,631,440</u>	<u>\$2,800,000</u>
EXPENSES		
Salary	\$734,968	\$1,400,000
Benefits	176,392	335,000
Operating - Athletic Club	213,001	525,000
Operating - Aquatic Center	73,362	100,000
TOTAL EXPENSES	<u>\$1,197,723</u>	<u>\$2,360,000</u>
NET INCOME FROM OPERATIONS	<u>\$433,717</u>	<u>\$440,000</u>
District Support - Income	36,671	70,000
District Support - Expense	89,894	80,000
NET INCOME	<u>\$380,494</u>	<u>\$430,000</u>
Capital, July 1	<u>\$171,400</u>	
Capital, December 31	<u>\$551,894</u>	

SMCCCD - Auxiliary Services
CSM Fitness Center (San Mateo Athletic Club and Aquatic Center)
Balance Sheet
As at December 31, 2012

	<u>12/31/2012</u>	<u>12/31/2011</u>	<u>\$ Change</u>	<u>% Change</u>
Assets				
Current Assets				
Cash				
Bank of America-Checking	\$ 496,299	\$ 343,166	\$ 153,133	44.6%
Cash on hand	186	200	(14)	-7.0%
Investment				
Cash in County	1,414,148	1,005,563	408,585	40.6%
Unrealized Gain	4,119	1,016	3,103	305.5%
Total Cash	\$ 1,914,752	\$ 1,349,944	\$ 564,807	41.8%
Accounts Receivable				
Accounts Receivable	\$ 73,041	\$ 19,699	\$ 53,342	270.8%
Interest Receivable	3,019	2,486	533	21.4%
Total Accounts Receivable	\$ 76,060	\$ 22,186	\$ 53,874	242.8%
Inventory				
ProShop Inventory	6,508	7,188	(680)	-9.5%
Total Inventory	\$ 6,508	\$ 7,188	\$ (680)	100.0%
Total Current Assets	\$ 1,997,319	\$ 1,379,318	\$ 618,002	44.8%
Fixed Assets				
Computer Equipment	-	-	-	0.0%
Accumulated Depreciation - Equip	-	-	-	0.0%
Total Fixed Assets	\$ -	\$ -	\$ -	0.0%
Total Assets	\$ 1,997,319	\$ 1,379,318	\$ 618,002	44.8%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 169,257	\$ 167,955	\$ 1,302	1%
Sales Tax Payable	56	71	(15)	-22%
Unapplied payments (annual dues)	4,135	10,151	(6,015)	-59%
Deferred Incomes				
Deferred dues	\$ 221,594	\$ 170,082	\$ 51,512	30%
Deferred parking	6,207	5,397	810	15%
Deferred PT	26,382	15,820	10,562	67%
Deferred Master Swim	4,740	3,960	780	0%
Deferred Rev-Retail Sales	9	398	(389)	0%
Total Deferred Incomes	\$ 258,932	\$ 195,657	\$ 63,275	32%
Gift Certificates	3,598	1,018	2,580	253%
Referral Credit	9,447	-	9,447	100%
Total Current Liabilities	\$ 445,425	\$ 374,852	\$ 70,573	19%
Other Liabilities				
Loan from District	\$ 1,000,000	\$ 1,000,000	\$ -	0%
Total Liabilities	\$ 1,445,425	\$ 1,374,852	\$ 70,573	5%
Fund Balance				
Beginning Balance	\$ 171,400	\$ (215,984)	\$ 387,384	179%
Profit/(Loss) for the period/year	380,494	220,450	160,044	-73%
Balance carry forward	\$ 551,894	\$ 4,466	\$ 547,429	-12258%
Total Liabilities and Fund Balance	\$ 1,997,319	\$ 1,379,318	\$ 618,002	45%

SMCCCD - Auxiliary Services
CSM Fitness Center (San Mateo Athletic Club and Aquatic Center)
Statement of Revenue and Expenses
For the Period Ending December 31, 2012

	<u>Six Months ended 12/31/12</u>	<u>Six Months ended 12/31/11</u>	<u>\$ Change</u>	<u>% Change</u>
Revenue				
Registrations	\$ 55,276	\$ 39,672	\$ 15,604	39.3%
Member Dues	1,105,741	897,253	208,488	23.2%
Day Pass	13,718	13,664	54	0.4%
Parking	34,099	30,760	3,339	10.9%
Replacement Card Fee	668	730	(63)	-8.6%
Personal Training	149,755	111,697	38,058	34.1%
Group Exercise	20,755	17,733	3,023	17.0%
Aquatics	239,193	155,190	84,003	54.1%
Retail	8,467	6,860	1,607	23.4%
Decline Fees	3,770	4,204	(434)	-10.3%
Special Programs	-	60	(60)	100.0%
Total Revenues	\$ 1,631,440	\$ 1,277,822	\$ 353,618	27.7%
Operating Expenses				
Aquatics Supplies	\$ 30,448	\$ 15,990	\$ 14,458	90.4%
Bank Fees and Credit Card Fee	39,606	31,994	7,613	23.8%
Charitable Contributions	100	100	-	0.0%
Direct Marketing	13,333	8,906	4,428	49.7%
Insurance	14,931	13,499	1,432	10.6%
Janitorial Maintenance/Pool	42,915	39,132	3,782	9.7%
Locker Room Supplies	25,314	16,154	9,160	56.7%
Maintenance & Repairs Expense	2,940	2,035	905	44.5%
Marketing Design/Management	18,090	10,695	7,396	69.2%
MediFit Management Fee	55,125	82,500	(27,375)	-33.2%
Miscellaneous	10,150	7,994	2,156	27.0%
Non-capitalized Equipment	-	2,533	(2,533)	-100.0%
Office Supplies	8,121	6,881	1,240	18.0%
Payroll	734,968	637,135	97,834	15.4%
Payroll Taxes & Benefits	176,392	153,342	23,050	15.0%
Printing	5,881	992	4,889	492.7%
Pro Shop COGS	4,377	3,890	487	12.5%
Software License fees	3,455	3,273	182	5.6%
Telephone & Pager	82	-	82	100.0%
Towel, Laundry and Cleaning	9,408	8,308	1,100	13.2%
Uniforms	2,085	6,194	(4,109)	-66.3%
Total Operating Expenses	\$ 1,197,723	\$ 1,051,547	\$ 146,175	13.9%
Income/(Loss) from Operation before District Support	\$ 433,718	\$ 226,275	\$ 207,443	91.7%
District Support				
District Support Income				
Interest Income - County Investment	5,471	4,354	1,117	25.6%
Operating Expenses charge back to District	31,200	30,335	865	2.9%
Total District Support Income	\$ 36,671	\$ 34,689	\$ 1,982	5.7%
District Support Expense				
Administrator Salary	\$ 51,100	\$ 15,253	\$ 35,847	235.0%
Administrator Benefits	16,563	4,570	11,994	262.5%
Equipment Use Fee	6,000	6,000	-	100.0%
Miscellaneous Expenses	512	1,351	(839)	-62.1%
Pool Maintenance	15,719	13,340	2,379	17.8%
Total District Support Expense	\$ 89,894	\$ 40,514	\$ 49,380	121.9%
Net Income/(Loss)	\$ 380,494	\$ 220,450	\$ 160,044	72.6%



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Special Revenue Fund (Fund 6)

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

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

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

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

San Mateo County Community College District
2012-2013 Mid-Year Report
Child Development Fund (Fund 6) - Cañada College



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	%	To Date	
Revenue									
1	Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%		1
2	State Revenue	0	0	0	0	0	0%		2
3	Local Revenue	6	7	12	0	0	70	0%	3
4	Total Revenue	\$6	\$7	\$12	\$0	\$0	\$70	0%	4
Expenses									
5	Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6	Classified Salaries	85	0	0	0	0	0	0%	6
7	Employee Benefits	17	0	0	0	0	0	0%	7
8	Materials & Supplies	0	0	0	0	0	0	0%	8
9	Operating Expenses	0	0	0	0	0	0	0%	9
10	Capital Outlay	0	0	0	0	0	0	0%	10
11	Total Expenses	\$102	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other									
12	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13	Other Sources	0	0	0	0	0	0	0%	13
14	Transfers out	0	0	0	0	0	0	0%	14
15	Contingency	0	0	0	0	0	0	0%	15
16	Other Out Go	0	0	0	0	0	0	0%	16
17	Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance									
18	Net Change in Fund Balance	(\$95)	\$7	\$12	\$0	\$0	\$70		18
19	Beginning Balance, July 1	0	0	36,661	0	0	0		19
20	Adjustments to Beginning Balance	0	0	0	0	0	0		20
21	Net Fund Balance, Dec. 31	(\$95)	\$7	\$36,673	\$0	\$0	\$70		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
2012-2013 Mid-Year Report
Child Development Fund (Fund 6) - College of San Mateo



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$11,637	\$22,471	\$61,336	\$74,000	\$74,000	(\$15,912)	-22%	1
2 State Revenue	243,475	51,058	108,643	54,300	54,300	67,549	124%	2
3 Local Revenue	82,484	101,859	145,300	288,716	288,716	131,563	46%	3
4 Total Revenue	\$337,596	\$175,388	\$315,279	\$417,016	\$417,016	\$183,201	44%	4
Expenses								
5 Certificated Salaries	\$44,704	\$44,704	\$46,201	\$101,679	\$101,679	\$47,318	47%	5
6 Classified Salaries	129,508	118,841	131,450	255,498	255,498	133,881	52%	6
7 Employee Benefits	64,876	67,414	65,537	135,751	135,751	74,575	55%	7
8 Materials & Supplies	9,180	10,361	12,719	32,800	32,800	13,695	42%	8
9 Operating Expenses	0	0	0	515	515	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$248,268	\$241,319	\$255,908	\$526,243	\$526,243	\$269,469	51%	11
Transfers & Other								
12 Transfers In	\$99,784	\$67,414	\$65,537	\$82,875	\$82,875	\$59,917	72%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$99,784	\$67,414	\$65,537	\$82,875	\$82,875	\$59,917	72%	17
Fund Balance								
18 Net Change in Fund Balance	\$189,112	\$1,483	\$124,909	(\$26,352)	(\$26,352)	(\$26,352)		18
19 Beginning Balance, July 1	0	0	152,117	26,352	26,352	26,352		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$189,112	\$1,483	\$277,026	\$0	\$0	\$0		21

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

San Mateo County Community College District
2012-2013 Mid-Year Report
Child Development Fund (Fund 6) - Skyline College



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$53,101	\$35,859	\$150,000	\$150,000	\$61,013	41%	1
2 State Revenue	0	54,990	53,027	123,700	123,700	88,146	71%	2
3 Local Revenue	13,719	20,931	27,944	191,000	191,000	54,372	28%	3
4 Total Revenue	\$13,719	\$129,021	\$116,830	\$464,700	\$464,700	\$203,531	44%	4
Expenses								
5 Certificated Salaries	\$40,966	\$36,178	\$25,075	\$50,022	\$50,022	\$43,812	88%	5
6 Classified Salaries	131,249	129,687	129,606	267,409	267,409	179,605	67%	6
7 Employee Benefits	98,499	92,616	71,996	138,242	138,242	84,184	61%	7
8 Materials & Supplies	12,003	10,116	12,715	43,600	43,600	25,784	59%	8
9 Operating Expenses	25	5,072	150	5,559	5,559	698	13%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$282,742	\$273,669	\$239,541	\$504,831	\$504,831	\$334,083	66%	11
Transfers & Other								
12 Transfers In	\$98,499	\$92,616	\$71,996	\$40,131	\$40,131	\$131,375	327%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$98,499	\$92,616	\$71,996	\$40,131	\$40,131	\$131,375	327%	17
Fund Balance								
18 Net Change in Fund Balance	(\$170,524)	(\$52,032)	(\$50,715)	\$0	\$0	\$823		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$170,524)	(\$52,032)	(\$50,715)	\$0	\$0	\$823		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

San Mateo County Community College District
2012-2013 Mid-Year Report
Child Development Fund (Fund 6) - Total District

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$11,637	\$75,992	\$97,195	\$224,000	\$224,000	\$45,101	20%	1
2 State Revenue	243,475	106,047	161,670	178,000	178,000	155,695	87%	2
3 Local Revenue	96,209	122,797	173,256	479,716	479,716	186,005	39%	3
4 Total Revenue	\$351,321	\$304,836	\$432,121	\$881,716	\$881,716	\$386,801	44%	4
Expenses								
5 Certificated Salaries	\$85,670	\$80,882	\$71,276	\$151,701	\$151,701	\$91,130	60%	5
6 Classified Salaries	260,842	248,527	261,056	522,907	522,907	313,487	60%	6
7 Employee Benefits	163,392	160,031	137,533	273,993	273,993	158,759	58%	7
8 Materials & Supplies	21,184	20,476	25,434	76,400	76,400	39,478	52%	8
9 Operating Expenses	25	5,072	150	6,074	6,074	698	11%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$531,112	\$514,989	\$495,449	\$1,031,074	\$1,031,074	\$603,552	59%	11
Transfers & Other								
12 Transfers In	\$198,283	\$160,030	\$136,273	\$123,006	\$123,006	\$191,291	156%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	1,260	0	0	0	0%	16
17 Total Transfers/Other	\$198,283	\$160,030	\$137,533	\$123,006	\$123,006	\$191,291	156%	17
Fund Balance								
18 Net Change in Fund Balance	\$18,492	(\$50,122)	\$74,205	(\$26,352)	(\$26,352)	(\$25,460)		18
19 Beginning Balance, July 1	166,888	188,719	188,778	26,352	26,352	26,352		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$185,380	\$138,597	\$262,983	(\$0)	(\$0)	\$892		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
2012-2013 Mid-Year Report
Special Parcel Tax (Fund 61) - Cañada College



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual to Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	2,350,000	2,350,000	1,182,567	50%	3
4 Total Revenue	\$0	\$0	\$0	\$2,350,000	\$2,350,000	\$1,182,567	50%	4
Expenses								
5 Certificated Salaries	\$0	\$149,714	\$783,214	\$2,172,630	\$2,111,530	\$783,292	37%	5
6 Classified Salaries	0	1,589	177,031	313,927	318,967	159,302	50%	6
7 Employee Benefits	0	14,157	116,813	304,412	351,995	131,749	37%	7
8 Materials & Supplies	0	0	2,550	6,500	9,762	2,452	25%	8
9 Operating Expenses	0	0	4,522	495,989	501,205	6,580	1%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$165,460	\$1,084,130	\$3,293,459	\$3,293,459	\$1,083,375	33%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	(\$165,460)	(\$1,084,130)	(\$943,459)	(\$943,459)	\$99,192		18
19 Beginning Balance, July 1	0	0	596,406	943,459	943,459	943,459		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	(\$165,460)	(\$487,724)	\$0	\$0	\$1,042,651		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
2012-2013 Mid-Year Report
Special Parcel Tax (Fund 61) - College of San Mateo



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual to Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	2,350,000	2,350,000	1,182,567	50%	3
4 Total Revenue	\$0	\$0	\$0	\$2,350,000	\$2,350,000	\$1,182,567	50%	4
Expenses								
5 Certificated Salaries	\$0	\$44,084	\$818,633	\$1,987,504	\$2,010,973	\$1,252,059	62%	5
6 Classified Salaries	0	0	89,215	398,535	428,801	208,429	49%	6
7 Employee Benefits	0	4,656	128,846	289,155	282,395	191,723	68%	7
8 Materials & Supplies	0	0	8,222	40,239	46,438	9,065	20%	8
9 Operating Expenses	0	0	1,070	292,259	239,085	28,311	12%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$48,740	\$1,045,986	\$3,007,692	\$3,007,692	\$1,689,587	56%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	(\$48,740)	(\$1,045,986)	(\$657,692)	(\$657,692)	(\$507,020)		18
19 Beginning Balance, July 1	0	0	401,854	657,692	657,692	657,692		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	(\$48,740)	(\$644,132)	\$0	\$0	\$150,672		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
2012-2013 Mid-Year Report
Special Parcel Tax (Fund 61) - Skyline College



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual to Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	2,350,000	2,350,000	1,182,567	50%	3
4 Total Revenue	\$0	\$0	\$0	\$2,350,000	\$2,350,000	\$1,182,567	50%	4
Expenses								
5 Certificated Salaries	\$0	\$2,666	\$577,389	\$1,300,172	\$1,258,006	\$952,023	76%	5
6 Classified Salaries	0	24,868	164,621	377,196	419,362	195,648	47%	6
7 Employee Benefits	0	2,256	118,848	302,295	302,295	167,191	55%	7
8 Materials & Supplies	0	9,898	1,309	169,764	188,264	42,058	22%	8
9 Operating Expenses	0	0	47,195	778,568	760,068	1,856	0%	9
10 Capital Outlay	0	0	0	2,800	2,800	0	0%	10
11 Total Expenses	\$0	\$39,688	\$909,363	\$2,930,795	\$2,930,795	\$1,358,777	46%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
Net Change in Fund								
18 Balance	\$0	(\$39,688)	(\$909,363)	(\$580,795)	(\$580,795)	(\$176,209)		18
19 Beginning Balance, July 1	0	0	497,160	580,795	580,795	580,795		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	(\$39,688)	(\$412,203)	(\$0)	(\$0)	\$404,586		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
2012-2013 Mid-Year Report
Special Parcel Tax (Fund 61) - Central Services

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual to Date	% To Date		
Revenue									
1	Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1	
2	State Revenue	0	0	0	0	0	0%	2	
3	Local Revenue	0	3,554,054	3,548,215	0	0	0%	3	
4	Total Revenue	\$0	\$3,554,054	\$3,548,215	\$0	\$0	0%	4	
Expenses									
5	Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5	
6	Classified Salaries	0	0	0	0	0	0%	6	
7	Employee Benefits	0	0	0	0	0	0%	7	
8	Materials & Supplies	0	54	0	0	0	0%	8	
9	Operating Expenses	0	24,992	6,685	100,000	100,000	6,945	7%	9
10	Capital Outlay	0	0	0	0	0	0%	10	
11	Total Expenses	\$0	\$25,046	\$6,685	\$100,000	\$100,000	\$6,945	7%	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									
Net Change in Fund									
18	Balance	\$0	\$3,529,008	\$3,541,530	(\$100,000)	(\$100,000)	(\$6,945)	18	
19	Beginning Balance, July 1	0	0	1,174,080	1,075,934	1,075,934	1,075,934	19	
20	Adjustments to Beginning Balance	0	0	0	0	0	0	20	
21	Net Fund Balance, Dec 31	\$0	\$3,529,008	\$4,715,610	\$975,934	\$975,934	\$1,068,989	21	

Adjusted Revenue totals include all Local revenue and senior exemption refunds for all sites to be distributed at year-end when total revenues are determined.

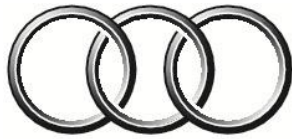


SAN MATEO COUNTY
COMMUNITY
 COLLEGE DISTRICT

San Mateo County Community College District
2012-2013 Mid-Year Report
Special Parcel Tax (Fund 61) - Total District

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual to Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	3,554,054	3,548,215	7,050,000	7,050,000	3,547,702	50%	3
4 Total Revenue	\$0	\$3,554,054	\$3,548,215	\$7,050,000	\$7,050,000	\$3,547,702	50%	4
Expenses								
5 Certificated Salaries	\$0	\$196,464	\$2,179,236	\$5,460,306	\$5,380,509	\$2,987,374	56%	5
6 Classified Salaries	0	26,457	430,868	1,089,658	1,167,130	563,379	48%	6
7 Employee Benefits	0	21,069	364,506	895,862	936,685	490,663	52%	7
8 Materials & Supplies	0	9,952	12,081	216,504	244,464	53,575	22%	8
9 Operating Expenses	0	24,992	59,472	1,666,816	1,600,359	43,693	3%	9
10 Capital Outlay	0	0	0	2,800	2,800	0	0%	10
11 Total Expenses	\$0	\$278,934	\$3,046,163	\$9,331,947	\$9,331,948	\$4,138,684	44%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
Net Change in Fund								
18 Balance	\$0	\$3,275,120	\$502,052	(\$2,281,947)	(\$2,281,948)	(\$590,982)		18
19 Beginning Balance, July 1	0	0	2,669,499	3,180,307	3,180,307	3,180,307		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$3,275,120	\$3,171,551	\$898,360	\$898,359	\$2,589,325		21

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



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

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

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

San Mateo County Community College District
2012-2013 Mid-Year Report
Student Aid Fund (Fund 7) - Cañada College



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	%	To Date
Revenue								
1 Federal Revenue	\$1,359,015	\$2,055,170	\$2,536,273	\$5,492,353	\$5,492,353	\$2,414,781	44%	1
2 State Revenue	50,515	60,772	52,403	160,000	160,000	55,580	35%	2
3 Local Revenue	63,148	62,419	63,145	140,000	140,000	56,511	40%	3
4 Total Revenue	\$1,472,678	\$2,178,360	\$2,651,821	\$5,792,353	\$5,792,353	\$2,526,872	44%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$68,806	\$76,480	\$98,750	\$0	\$107,752	\$107,752	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,524,087)	(2,288,154)	(2,814,222)	(5,792,353)	(5,900,105)	(2,757,323)	47%	16
17 Total Transfers/Other	(\$1,455,281)	(\$2,211,674)	(\$2,715,472)	(\$5,792,353)	(\$5,792,353)	(\$2,649,571)	46%	17
Fund Balance								
18 Net Change in Fund Balance	\$17,397	(\$33,313)	(\$63,651)	\$0	\$0	(\$122,699)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$17,397	(\$33,313)	(\$63,651)	\$0	\$0	(\$122,699)		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
2012-2013 Mid-Year Report
Student Aid Fund (Fund 7) - College of San Mateo

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	%	To Date
Revenue								
1 Federal Revenue	\$2,115,639	\$2,965,719	\$2,824,033	\$6,357,002	\$6,357,002	\$2,944,238	46%	1
2 State Revenue	75,319	75,686	108,477	250,000	250,000	193,279	77%	2
3 Local Revenue	100,507	81,359	68,433	250,000	250,000	54,715	22%	3
4 Total Revenue	\$2,291,465	\$3,122,764	\$3,000,943	\$6,857,002	\$6,857,002	\$3,192,232	47%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$3,100	\$800	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(2,335,901)	(3,174,035)	(3,133,706)	(6,857,002)	(6,857,002)	(3,271,776)	48%	16
17 Total Transfers/Other	(\$2,332,801)	(\$3,173,235)	(\$3,133,706)	(\$6,857,002)	(\$6,857,002)	(\$3,271,776)	48%	17
Fund Balance								
18 Net Change in Fund Balance	(\$41,336)	(\$50,471)	(\$132,762)	\$0	\$0	(\$79,544)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$41,336)	(\$50,471)	(\$132,762)	\$0	\$0	(\$79,544)		21

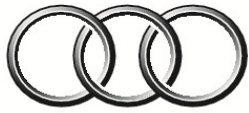
*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*



San Mateo County Community College District
2012-2013 Mid-Year Report
Student Aid Fund (Fund 7) - Skyline College

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$2,462,953	\$3,419,221	\$4,200,524	\$9,636,676	\$9,636,676	\$4,388,554	46%	1
2 State Revenue	95,284	119,008	126,169	273,000	273,000	65,256	24%	2
3 Local Revenue	150,008	96,660	129,028	160,000	160,000	86,606	54%	3
4 Total Revenue	\$2,708,245	\$3,634,889	\$4,455,721	\$10,069,676	\$10,069,676	\$4,540,416	45%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$80,512	\$2,970	\$1,704	\$0	\$51,102	\$51,102	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(2,813,912)	(3,855,039)	(4,607,492)	(10,069,676)	(10,120,778)	(4,771,706)	47%	16
17 Total Transfers/Other	(\$2,733,400)	(\$3,852,069)	(\$4,605,788)	(\$10,069,676)	(\$10,069,676)	(\$4,720,604)	47%	17
Fund Balance								
18 Net Change in Fund Balance	(\$25,155)	(\$217,180)	(\$150,067)	\$0	\$0	(\$180,188)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$25,155)	(\$217,180)	(\$150,067)	\$0	\$0	(\$180,188)		21

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



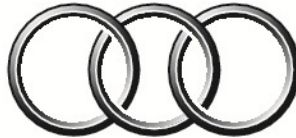
SAN MATEO COUNTY
COMMUNITY
 COLLEGE DISTRICT

San Mateo County Community College District
2012-2013 Mid-Year Report
Student Aid Fund (Fund 7) - Total District

	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$5,937,607	\$8,440,110	\$9,560,830	\$21,486,031	\$21,486,031	\$9,747,573	45%	1
2 State Revenue	221,118	255,466	287,049	683,000	683,000	314,115	46%	2
3 Local Revenue	313,662	240,438	260,606	550,000	550,000	197,831	36%	3
4 Total Revenue	\$6,472,387	\$8,936,013	\$10,108,485	\$22,719,031	\$22,719,031	\$10,259,519	45%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$152,418	\$80,250	\$100,454	\$0	\$158,854	\$158,854	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(6,673,899)	(9,317,227)	(10,555,419)	(22,719,031)	(22,877,885)	(10,800,805)	47%	16
17 Total Transfers/Other	(\$6,521,481)	(\$9,236,977)	(\$10,454,965)	(\$22,719,031)	(\$22,719,031)	(\$10,641,951)	47%	17
Fund Balance								
18 Net Change in Fund Balance	(\$49,094)	(\$300,964)	(\$346,480)	\$0	\$0	(\$382,432)		18
19 Beginning Balance, July 1	235,313	250,430	284,278	246,689	246,689	246,689		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$186,219	(\$50,534)	(\$62,202)	\$246,689	\$246,689	(\$135,742)		21

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

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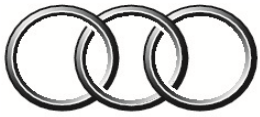


SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Retirement Reserve Fund Expendable Trust (Fund 8)

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

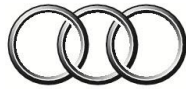
This Fund has been generated by transfers made from the Unrestricted General Fund. Effective July 2009, these transfers come from all funds and are now charged as part of the benefit expense in those funds. This reserve is minimal compared to the total liability already incurred, so current retiree benefits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



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

**San Mateo County Community College District
2012-2013 Mid-Year Budget
Retirement Reserve (Fund 8) - Total District**

	2nd Quarter 2009-2010 Actuals	2nd Quarter 2010-2011 Actuals	2nd Quarter 2011-2012 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	54,719	255,895	14,648	146,800	146,800	122,551	83%	3
4 Total Revenue	\$54,719	\$255,895	\$14,648	\$146,800	\$146,800	\$122,551	83%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	26,777	15,008	0	5,000	5,000	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$26,777	\$15,008	\$0	\$5,000	\$5,000	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	1,164,916	604,943	1,256,000	1,256,000	633,746	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(5,000,000)	(5,000,000)	(5,000,000)	(10,000,000)	(10,000,000)	(6,000,000)	60%	16
17 Total Transfers/Other	(\$5,000,000)	(\$3,835,084)	(\$4,395,057)	(\$8,744,000)	(\$8,744,000)	(\$5,366,254)	61%	17
Fund Balance								
18 Net Change in Fund Balance	(\$4,972,058)	(\$3,594,197)	(\$4,380,409)	(\$8,602,200)	(\$8,602,200)	(\$5,243,704)		18
19 Beginning Balance, July 1	34,564,967	33,749,526	26,537,646	22,194,598	22,194,598	22,194,598		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$29,592,909	\$30,155,329	\$22,157,237	\$13,592,398	\$13,592,398	\$16,950,894		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Supplemental Information

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FTES Analysis

	<u>Actual</u> <u>2002-2003</u>	<u>Actual</u> <u>2003-2004</u>	<u>Actual</u> <u>2004-2005</u>	<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Actual</u> <u>2009-2010</u>	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>
College of San Mateo										
Resident										
Fall & Spring	8,041	8,059	7,561	7,311	7,423	7,686	8,022	8,062	7,002	6,706
Fall & Spring (N/C)										
Summer (N/C)										
Summer	<u>1,026</u>	<u>1,122</u>	<u>989</u>	<u>945</u>	<u>956</u>	<u>992</u>	<u>985</u>	<u>1,093</u>	<u>940</u>	<u>904</u>
Total, Resident	9,067	9,181	8,550	8,256	8,379	8,678	9,007	9,155	7,942	7,610
Total, Apprenticeship	165	131	140	146	156	164	115	94	87	80
Flex-time	9	14	9	12	10	11	16	15	2	2
Non-Resident										
Fall & Spring	288	245	223	234	226	217	198	200	214	204
Fall & Spring (N/C)										
Summer (N/C)										
Summer	<u>33</u>	<u>26</u>	<u>19</u>	<u>21</u>	<u>20</u>	<u>15</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>16</u>
Total, Non-Resident	321	271	242	255	246	232	216	219	235	220
College of San Mateo Total	9,562	9,597	8,941	8,669	8,791	9,085	9,354	9,483	8,266	7,912
Canada College										
Resident										
Fall & Spring	3,489	3,606	3,631	3,707	3,770	3,938	4,218	4,512	4,203	4,055
Fall & Spring (N/C)	8	43	50	43	27	35	38	41	51	33
Summer (N/C)	1	-	2	4	4	5	1	6	10	11
Summer	<u>466</u>	<u>18</u>	<u>298</u>	<u>359</u>	<u>380</u>	<u>402</u>	<u>414</u>	<u>512</u>	<u>398</u>	<u>415</u>
Total, Resident	3,964	3,667	3,981	4,113	4,181	4,380	4,671	5,071	4,662	4,514
Flex-time	3	6	3	3	3	4	7	17	4	3
Non-Resident										
Fall & Spring	116	76	73	71	62	60	88	86	89	77
Fall & Spring (N/C)	2	3	2	1	1	1	1	1	1	1
Summer (N/C)	-	-	-	-	-	-	-	-	0	0
Summer	<u>10</u>	<u>1</u>	<u>2</u>	<u>7</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>11</u>	<u>8</u>	<u>8</u>
Total, Non-Resident	128	80	77	79	71	68	96	98	98	86
Canada College Total	4,095	3,753	4,061	4,195	4,255	4,452	4,774	5,186	4,764	4,603
Skyline College										
Resident										
Fall & Spring	6,375	6,107	6,014	5,912	5,840	6,345	6,893	7,404	7,093	7,080
Fall & Spring (N/C)	-	-	-	-	-	-	47	68	67	71
Summer (N/C)								5	4	2
Summer	<u>1,010</u>	<u>865</u>	<u>826</u>	<u>853</u>	<u>844</u>	<u>868</u>	<u>1,087</u>	<u>1,253</u>	<u>976</u>	<u>1,164</u>
Total, Resident	7,385	6,972	6,840	6,765	6,684	7,213	8,027	8,730	8,139	8,317
Total, Apprenticeship	31	9	4	4	3	3	2	5	2	1
Flex-time	4	5	4	9	3	5	6	17	2	2
Non-Resident										
Fall & Spring	154	124	109	97	101	97	88	85	99	109
Fall & Spring (N/C)							1	1	1	2
Summer (N/C)										
Summer	<u>22</u>	<u>18</u>	<u>13</u>	<u>12</u>	<u>10</u>	<u>12</u>	<u>16</u>	<u>14</u>	<u>10</u>	<u>18</u>
Total, Non-Resident	176	142	122	109	111	109	105	100	110	129
Skyline College Total	7,596	7,128	6,970	6,887	6,801	7,330	8,140	8,852	8,253	8,449



FTES Analysis

	<u>Actual</u> <u>2002-2003</u>	<u>Actual</u> <u>2003-2004</u>	<u>Actual</u> <u>2004-2005</u>	<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Actual</u> <u>2009-2010</u>	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>
<i>District</i>										
Resident										
Fall & Spring	17,905	17,772	17,206	16,930	17,033	17,969	19,133	19,978	18,298	17,841
Fall & Spring (N/C)	8	43	50	43	27	35	85	109	118	104
Summer (N/C)	1	0	2	4	4	5	1	11	14	13
Summer	<u>2,502</u>	<u>2,005</u>	<u>2,113</u>	<u>2,157</u>	<u>2,180</u>	<u>2,262</u>	<u>2,486</u>	<u>2,858</u>	<u>2,314</u>	<u>2,483</u>
Total, Resident	20,416	19,820	19,371	19,134	19,244	20,271	21,705	22,956	20,744	20,441
Total, Apprenticeship	196	140	144	150	159	167	117	99	88	81
Flex-time	16	25	16	24	16	20	29	49	8	7
Non-Resident										
Fall & Spring	558	445	405	402	389	374	374	371	402	390
Fall & Spring (N/C)	2	3	2	1	1	1	2	2	2	3
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>65</u>	<u>45</u>	<u>34</u>	<u>40</u>	<u>38</u>	<u>34</u>	<u>41</u>	<u>44</u>	<u>38</u>	<u>42</u>
Total, Non-Resident	625	493	441	443	428	409	417	417	443	435
District Total	21,253	20,478	19,972	19,751	19,847	20,867	22,268	23,521	21,283	20,964

BOARD REPORT NO. 13-1-1CA

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

APPROVAL OF 2013-14 DISTRICT BUDGET PLANNING CALENDAR

The budget development process for 2013-14 requires formulation of a budget calendar. Included in the 2013-14 calendar is consultation with the District Committee for Budget and Finance, which is a subcommittee of the District Shared Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2013-14 on September 25, 2013.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2013-14 Budget and Planning Calendar.

Integrated District Budget Planning Calendar, 2013-14

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September 2012	Colleges Finalize Spring 2013 Schedule of Classes		
September	College Budget and Planning committees convene <ul style="list-style-type: none"> • Review priorities, budget goals for current year and accomplishments from past year 	District Committee on Budget and Finance convenes	
September - October	Develop program plans and discuss strategies for 13-14 Review external audit reports and audit findings		
October - November	College Budget and Planning committees <ul style="list-style-type: none"> • Develop college budget goals for 2013-2014 • Review District prelim resource allocation 		
October – December	College Budget and Planning committees <ul style="list-style-type: none"> • Submit hiring priorities • Committees submit tentative recommendation for 2013-14 that includes number of positions to be funded 	Review of Budget Calendar, discussion of budget strategies and resource allocation, and budget development process	
January 10	Governor's 2013-14 Budget Proposal		
January – February	College Budget and Planning committees <ul style="list-style-type: none"> • Review 2012-13 expenditures 	Review/revise draft of Budget and Planning Calendar Review and reassess estimates of 2013-14 Governor's Budget proposal and discussion of District revenue and expenditure implications (inform DSGC at its next meeting).	Approval of 2013-14 Budget Calendar, review of Governor's Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities. Presentation of prior year external audit reports and audit findings
January – February	Chancellor's Council <ul style="list-style-type: none"> • Discussions of budget strategies and allocations. 	Continuing discussion of State budget and District revenue/expenditure options.	Board policy discussions/decision regarding budget adjustments which impact existing and/or new positions.
January/ February	Ongoing State budget hearings		
February	Legislative Analyst's Office Review of Governor's Proposed Budget		

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
February	Colleges Finalize Summer Session 2013 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Board retreat – Review of preliminary District revenue assumptions and expenditure plans.
February	“P1” First Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
February/ March	Discussion of budget priorities at Colleges and with Chancellor’s Cabinet.	Review of 2012-13 Mid-Year Budget Report	Approval of 2012-13 Mid-Year Budget Report
March - May	Departments submit budget requests for 2013-14 to College Budget Committees College Budget committees review requests		
March	Colleges Finalize Fall 2013 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2013-14 budget priorities and Districtwide allocations.
Mid-March - April	Run preliminary position control worksheets for 2013-14 Colleges ongoing review of position control		
March – April	College Budget and Planning committees <ul style="list-style-type: none"> Preliminary current year 2012-13 ending balance estimates Colleges prepare for current year external audit		Budget updates with Board; review budget assumptions for Tentative budget. Board Goals for 2013-2014
Mid-May	Governor’s May Revise		
May	Review of Governor’s May Revise	Review of Governor’s May Revise (inform DSGC at its next meeting).	Governor’s May Revise; budget priorities, goals and objectives.
May	Site Tentative Budgets completed. Work resumes developing final budget after tentative budget is loaded.	Review of Fiscal Management Self-Assessment Checklist	
June	District Office completes budget input and prepares Tentative Budget document	Review of 2013-14 Tentative Budget	
June 26			Adoption of 2013-14 Tentative Budget and 2013-14 Gann Limit.
June	“P2” Second Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
June-August	Final adjustments to budget are made.		
July	Enactment of 2013-14 State Budget		

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2012-13 books are closed. District Office completes budget input and prepares Final Budget document.		
September 2013			Public hearing and Adoption of 2013-14 Final Budget.

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

[CHANGE THE PERIOD](#)

Fiscal Year: 2012-2013

Quarter Ended: (Q2) Dec 31, 2012

District: (370) SAN MATEO

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2009-10	Actual 2010-11	Actual 2011-12	Projected 2012-2013
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	113,826,726	118,163,257	110,904,919	115,428,903
A.2	Other Financing Sources (Object 8900)	7,518	328,985	2,755,621	3,000
A.3	Total Unrestricted Revenue (A.1 + A.2)	113,834,244	118,492,242	113,660,540	115,431,903
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	104,367,092	102,184,745	107,863,652	112,683,831
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	8,019,675	11,659,746	6,820,939	1,577,924
B.3	Total Unrestricted Expenditures (B.1 + B.2)	112,386,767	113,844,491	114,684,591	114,261,755
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	1,447,477	4,647,751	-1,024,051	1,170,148
D.	Fund Balance, Beginning	14,530,403	15,977,880	20,625,631	19,601,580
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	14,530,403	15,977,880	20,625,631	19,601,580
E.	Fund Balance, Ending (C. + D.2)	15,977,880	20,625,631	19,601,580	20,771,728
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	14.2%	18.1%	17.1%	18.2%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	23,405	21,713	19,530	19,870
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2009-10	2010-11	2011-12	2012-2013
H.1	Cash, excluding borrowed funds		16,273,076	-15,531,447	22,711,011
H.2	Cash, borrowed funds only		14,415,000	19,945,000	23,960,000
H.3	Total Cash (H.1+ H.2)	59,599,847	30,688,076	4,413,553	46,671,011

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)	115,247,986	115,428,903	67,474,787	58.5%
I.2	Other Financing Sources (Object 8900)	0	2,000	2,891	144.6%
I.3	Total Unrestricted Revenue (I.1 + I.2)	115,247,986	115,430,903	67,477,678	58.5%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	127,387,573	127,570,490	59,093,068	46.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,577,924	1,577,924	0	
J.3	Total Unrestricted Expenditures (J.1 + J.2)	128,965,497	129,148,414	59,093,068	45.8%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-13,717,511	-13,717,511	8,384,610	
L.	Adjusted Fund Balance, Beginning	19,601,580	19,601,580	19,601,580	
L.1	Fund Balance, Ending (C. + L.2)	5,884,069	5,884,069	27,986,190	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	4.6%	4.6%		

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

NO

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

Contract Period Settled (Specify)	Management	Academic		Classified
		Permanent	Temporary	

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

* As specified in Collective Bargaining Agreement or other Employment Contract

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

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

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

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

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

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**San Mateo County Community College District
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING December 31, 2012**

	<u>GENERAL FUND</u>	<u>Payroll Fund</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE & Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
Beg. Cash Balance in County Treasury	15,605,601.58	2,498,034.54	15,864,596.71	34,484,484.45	117,837,838.77	3,352,720.94	45,296.06	-
Cash inflow from operations:								
Year-to-date Income	67,477,678.12		9,019,848.36	15,618,602.02	3,362,675.82	4,125,794.10	10,418,372.85	756,296.15
Accounts Receivable	2,285,897.06	200.00	739,081.63	44,831.23	994,568.97	8,223.09	711,110.56	322,111.11
Deferred Income	(6,393,764.06)	(640.86)	(1,710,534.68)		(74,442.50)	(17,985.00)	(148,600.00)	(656.00)
Cash awaiting for deposit	1,091,710.83							
Total Income	80,067,123.53	2,497,593.68	23,912,992.02	50,147,917.70	122,120,641.06	7,468,753.13	11,026,179.47	1,077,751.26
Cash outflow for operations:								
Year to date expenditure	59,093,088.14		9,751,584.56	20,818,547.04	7,260,239.40	4,742,235.65	10,800,804.61	6,000,000.00
Advances / Prepaid	(62,126.49)		(17,159.75)	-	-	-	-	-
Account Payable	1,166,533.83	(446,876.29)	1,136,522.62	-	1,403,142.73	151,292.61	863,475.34	-
Cash Balance From Operations	19,869,628.05	2,944,469.97	13,042,044.59	29,329,370.66	113,457,258.93	2,575,224.87	(638,100.48)	(4,922,248.74)
Other Cash inflow								
Medical Flex Plan / Revolv. Fund	(48.39)			(20,000.00)				
TRANS	23,960,000.00							
Trusts (JPA & 3CBG)								
Beg. Investment Balance								
LAIF Balance	86,445.83							52,744.54
County Pool Balance	-							11,245,089.79
Special Bond					5,000.00			-
C.O.P. & Others	9,014,273.28			197.38				9,702,452.30
Total Beg. Balance	9,100,719.11			197.38	5,000.00			21,000,286.63
Y.T.D. Investment Balance								
LAIF Balance	88,748.28							54,149.37
County Pool Balance	-							6,213,256.54
Special Bond					5,000.00			-
C.O.P./Bank CD	22,157,053.62			197.38	-			9,810,631.98
Y.T.D. Balance	22,245,801.90			197.38	5,000.00			16,078,037.89
Net Cash changes from Investment	(13,145,082.79)			-	-			4,922,248.74
Net changes from unrealized gain / (loss)	-							-
Cash Balance in County Treasury	30,684,496.87	2,944,469.97	13,042,044.59	29,309,370.66	113,457,258.93	2,575,224.87	(638,100.48)	(0.00)
Net Cash (Excluding TRANS & Trusts)	6,724,496.87	2,944,469.97	13,042,044.59	29,309,370.66	113,457,258.93	2,575,224.87	(638,100.48)	(0.00)



Date: January 25, 2013

To: San Mateo County Community College District

From: Victoria Worch, Coordinator of Student Activities, Cañada College

Re: Center for Student Life and Leadership Development and Associated Students of Cañada College, Report for the Quarter November 2012-January 2013

The following is a summary highlighting staff, Goals, ASCC, and Clubs, events, activities and current projects, from November 2012-January 2013.

Staff: Center for Student Life and Leadership (Formally known as Office of Student Activities)

Location	Full time staff	Part time staff	Student Assistants
Building 5, rm 354 and Conference room 350	1-Coodinator of Student Activities	0	2- in the ID office working 15 hours a week each 2 in the Center working 15 hours each. All paid for by ASCC

ASCC

Number of Students elected who are still in ASCC	Number of ASCC Board members appointed since Nov. 1-Jan. 25	Number of ASCC Board members who stepped down Nov. 1-Jan. 25	Number of students up for appointment	As of Jan. 25, ASCC total active voting board members	Total # of Students who were in ASCC at one point between July 1-January 25
5 out of 8	2	8	2	13	24

ASCC Recruitment of Officers: Status: As of January 25, 13 out of 22 Board positions are filled. ASCC meetings weekly, Tuesdays, 3:15pm-5pm, Building 5, rm 350

Executive Board as of January 25

Executive Officers:

- President:* Alaa Aissi
- Vice President:* OPEN
- Secretary:* Jolani Chun-Moy
- Treasurer:* Doris Vargas
- Commissioner of Publicity:* OPEN
- Commissioner of Activities:* Jay Rojas

Senators as of January 25

Senators:

- Ivan Evans
- Paulino Arsate
- Chris Garcia
- Angie Fayad
- Andrea Ramirez
- Molly Prado
- Omar Pena

ASCC Goals 2012-2013

ASCC Benchmark Goals

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

Clubs

2012-2013 Active Clubs	2011-2012 reactivated Clubs	2012-2013 New Clubs Between Nov.-Jan
23	19 out of 26	

ASCC Club Goals

- Will retain 50% of the clubs from previous year. **Status: Done. 19 out 26 Reactive- 73%**
- Will have 30 clubs chartered by December 1. **Status: 66%, close, still have a way to go**

Conference and Retreat Attendance

November

ASCC sent 5 students and 1 advisor to the Fall Student Senate General Assembly in Palm Springs, November 2-4

December

None

January

None

ASCC and Club Events and Activities:

	Event	Student Participation:
1	ASCC Oct. 31, Halloween Costume Contest	15 students, candy drawing 10
2	ASCC Day of the Dead alter in the Grove, Nov. 1-Nov. 2	8
3	Nov. 8 International Club Film Night Film from Iran	15
4	Nov. 15 ASCC Thanksgiving Spirit Thursday	300
5	Nov. 15 ASCC Thanksgiving Caned Food Drive	50 cans
6	Nov. 20 Beating the Odds Community Turkey Drawing	30
7	Dec. 6 ASCC Let it Snow 2.0	300
8	Dec. 11 Beating the Odds Burrito Fundraiser	100
9	Dec. 12 Sam Trans Board of Trustees meeting	ASCC wrote a letter supporting Saturday, Bus Travel

Upcoming ASCC Events and Activities

<u>MONTH</u>	<u>THIS YEAR</u>	<u>DATE</u>
January	Super Bowl Spirit Thursday	Thursday, January 31
February	Welcome Back Week	2/12, 2/13, 2/14
February	ASCC Winter Retreat	TBA
March	Student Senate-March in March Bus Trip To Sac	Monday, March 4
March	Student Trustee Nominee Election	Before March 31

March	Pie (3.14) Spirit Thursday Team with STEM Center	Thursday March 14
April	Spring Fling Spirit Thursday	TBA
April	<i>Dream Act Movie showing: Papers and Life With Out a Voice</i>	April 29, April 30
April-May	ASCC 2013-2014 Elections/I Vote Spirit Thursday	May 1, May 2
May	End of the Year Club Awards	May 3
every month	ASCC By-laws Committee	
every month	Inter-Club Council meetings	3rd Wednesday 3:30-4:30

Student ID report

ID Cards Issued Fall 2012

	Student new ID	Sticker	ASCC	Staff	Medical	Rad-tech	Middle College
August	436	111	0	10	7	18	0
September	379	39	14	7	3	2	0
October	133	10	7	8	4	0	0
November	54	10	2	1	0	0	0
December	22	5	1	27	0	0	0
January 2-25	226	125	0	4	15	1	1
Total	1250	300	24	57	29	21	1
<u>ID card Grand total:</u>	1682						

Update on Current Projects

- 1) **Hiring Justification Non-Faculty Positions** Instructional Aide II Career Services & Student Life & Leadership (FT) **Status:** Will go out again for the position request and is now changing it Assistant to Student Activities Coordinator.
- 2) **Hiring replacement student assistant:** **Status:** interviews January 28- 29
- 3) **Hiring short term hourly:** **Status:** BOT approved the money, now need to start advertising position
- 4) **3 unit Leadership Course:** **Status:** No time to submit it to curriculum
- 5) **Team 6 Program Review:** **Status:** need to add TRIO and EOPS report: TRIO DONE, need to still add EOPS
- 6) **ASCC Fall Mid-Semester Evaluations:** **Status:** DONE
- 7) **New AS President:** **Status:** newly appointed VP Alaa, moved up to AS President in January due to Linda not completing 50% of her course work.

Update on Educational Master Plan Objectives

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

Activity	Timeline	Responsible Individuals	Assessment	As of January 25
1. Create a plan for student engagement which includes such areas as student activities, summer enrich programs, welcome day and college hour.	Fall 2012	<ul style="list-style-type: none"> VPSS Dean, Enrollment Services Counseling Chair Student Life Coordinator 	Plan Developed	Still working on it
2. Implement and evaluate the student engagement plan	Spring 2012 On-going	<ul style="list-style-type: none"> VPSS Dean, Enrollment Services Counseling Chair Student Life Coordinator 	Evaluations completed for individuals events and activities.	Nothing yet
3. Develop plans that reflect the equity goals of the college in order to address retention issues	Spring 2012	<ul style="list-style-type: none"> Equity Committee 	Plans developed and implemented	Nothing yet

Global and Sustainable Objective 4.01: Create sustainability and Social Justice Interest Groups to focus on issues and increase awareness on campus. UPDATE: task now given to my office.

The Strategic Goal Nine and area IIB3b of Accreditation; “Build an educational environment that fosters passion for education, and the leadership and the personal skills necessary for civic engagement/participation”
UPDATE: Continued doing in all the programs.

Committees Coordinator of Student Activities Currently Serves as a Member

- Student Services Planning Council
- Safety Committee
- CASAC Chair
- DASAC Member
- Accreditation Chapter for Student Services

Letter of recommendations written for students in the last quarter: 3

New in the Center for Student Life and Leadership: Coordinator on Maternity Leave starting May 10.

Staff/Professional Development

- 1) Still waiting to hear from HR if the District will move forward to reclassified or rename the Coordinator of Student Activities position to Director of Student Life and Leadership Development
- 2) Member of the Redwood City Chamber of Commerce Leadership Program. Attends one Friday a month class.

**Associated Students Body
Cañada College
Balance Sheet**

	<u>Dec 31, 12</u>	<u>Dec 31, 11</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Total 1000 · CASH AND BANK	397,039.83	433,984.74	-36,944.91	-8.51%
Total Checking/Savings	<u>397,039.83</u>	<u>433,984.74</u>	<u>-36,944.91</u>	<u>-8.51%</u>
Accounts Receivable				
1210.5 · ALLOWANCE FOR BAD DEBTS	-10,835.02	-8,907.08	-1,927.94	21.65%
Total Accounts Receivable	<u>-10,835.02</u>	<u>-8,907.08</u>	<u>-1,927.94</u>	<u>21.65%</u>
Other Current Assets				
Total 1210.1 · ACCOUNTS RECEIVABLE CANADA	86,162.35	98,792.73	-12,630.38	-12.79%
Total 1220 · EMERGENCY LOANS RECEIVABLE	9,191.28	7,408.01	1,783.27	24.07%
1310.1 · COUNTY INVESMENT POOL-UNION	8,228.33	15.61	8,212.72	52,611.92%
1310.2 · MARK TO MARKET	0.00	15.06	-15.06	-100.0%
Total Other Current Assets	<u>103,581.96</u>	<u>106,231.41</u>	<u>-2,649.45</u>	<u>-2.49%</u>
Total Current Assets	<u>489,786.77</u>	<u>531,309.07</u>	<u>-41,522.30</u>	<u>-7.82%</u>
Fixed Assets				
1500 · FIXED ASSETS				
1520.1 · EQUIPMENT				
1510.21 · EQUIPMENT	40,051.54	40,051.54	0.00	0.0%
1520.22 · ACC DEPR - EQUIP	-40,051.54	-40,051.54	0.00	0.0%
Total 1520.1 · EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u>489,786.77</u>	<u>531,309.07</u>	<u>-41,522.30</u>	<u>-7.82%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2020 · EMERGENCY LOANS PAYABLE	8,415.00	8,415.00	0.00	0.0%
2030 · OTHER LOANS PAYABLE	8,030.23	8,030.23	0.00	0.0%
2040 · OTHER FUNDS PAYABLE	72.00	72.00	0.00	0.0%
Total 2050 · CLUBS	21,797.00	24,598.85	-2,801.85	-11.39%
Total 2060 · TRUSTS	176,207.65	200,270.93	-24,063.28	-12.02%
Total Other Current Liabilities	<u>214,521.88</u>	<u>241,387.01</u>	<u>-26,865.13</u>	<u>-11.13%</u>
Total Current Liabilities	<u>214,521.88</u>	<u>241,387.01</u>	<u>-26,865.13</u>	<u>-11.13%</u>
Total Liabilities	214,521.88	241,387.01	-26,865.13	-11.13%
Equity				
3010 · Opening Bal Equity	141,753.44	141,753.44	0.00	0.0%
3020 · Retained Earnings	123,068.18	107,677.56	15,390.62	14.29%
Net Income	10,443.27	40,491.06	-30,047.79	-74.21%
Total Equity	<u>275,264.89</u>	<u>289,922.06</u>	<u>-14,657.17</u>	<u>-5.06%</u>
TOTAL LIABILITIES & EQUITY	<u>489,786.77</u>	<u>531,309.07</u>	<u>-41,522.30</u>	<u>-7.82%</u>

**Associated Students Body
Cañada College
Income Statement**

	<u>Jul - Dec 12</u>	<u>Jul - Dec 11</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	280.50	188.50	92.00	48.81%
4050 · MISCELLANEOUS	32.96	532.00	-499.04	-93.81%
4080 · STUDENT BODY CARD	50,044.00	62,010.50	-11,966.50	-19.3%
4090 · VENDING-ACTION	2,525.16	1,803.62	721.54	40.01%
4091 · VENDING-PEPSI	1,656.10	3,281.19	-1,625.09	-49.53%
Total 4000 · INCOME	<u>54,538.72</u>	<u>67,815.81</u>	<u>-13,277.09</u>	<u>-19.58%</u>
Total Income	54,538.72	67,815.81	-13,277.09	-19.58%
Expense				
5000 · EXPENSES				
5031 · CLUB ASSISTANCE/ICC	7,638.30	5,400.00	2,238.30	41.45%
5032 · COLLEGE PROGRAM ASSISTANCE	944.23	865.42	78.81	9.11%
5033 · CONFERENCE	4,082.92	2,426.93	1,655.99	68.23%
5050 · ETHNIC CULTURAL AFFAIRS	124.42	49.12	75.30	153.3%
5080 · HOSPITALITY	915.09	685.49	229.60	33.49%
5130 · MISCELLANEOUS	497.08	173.76	323.32	186.07%
5140 · OFFICE SUPPLIES	1,726.16	878.05	848.11	96.59%
5145 · OPERATION	63.90	249.50	-185.60	-74.39%
5150 · PROGRAMS	1,858.02	8,085.79	-6,227.77	-77.02%
5151 · PUBLICITY	1,160.59	1,610.78	-450.19	-27.95%
5152 · SPIRIT THURSDAY	9,070.31	0.00	9,070.31	100.0%
5170 · RECREATION/GAMES	1,059.62	0.00	1,059.62	100.0%
5171 · REPAIR & MAINTENANCE	703.52	751.44	-47.92	-6.38%
5182 · STUDENT ACTIVITY CARD	8,058.76	1,748.71	6,310.05	360.84%
5183 · STUDENT ASSISTANT-SALARY	3,748.00	2,027.25	1,720.75	84.88%
5184 · STUDENT ASSISTANT-BENEFITS	37.48	40.55	-3.07	-7.57%
5210 · VENDING INCOME TRANSFER	2,602.91	2,591.60	11.31	0.44%
Total 5000 · EXPENSES	<u>44,291.31</u>	<u>27,584.39</u>	<u>16,706.92</u>	<u>60.57%</u>
Total Expense	44,291.31	27,584.39	16,706.92	60.57%
Net Ordinary Income	10,247.41	40,231.42	-29,984.01	-74.53%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	195.86	259.64	-63.78	-24.57%
Total 6000 · OTHER INCOMES	<u>195.86</u>	<u>259.64</u>	<u>-63.78</u>	<u>-24.57%</u>
Total Other Income	195.86	259.64	-63.78	-24.57%
Net Other Income	195.86	259.64	-63.78	-24.57%
Net Income	<u>10,443.27</u>	<u>40,491.06</u>	<u>-30,047.79</u>	<u>-74.21%</u>

Associated Students of College of San Mateo 2nd Quarter Report, October 2012 – December 2012

The Associated Students of College of San Mateo (ASCSM) has had a very productive 2nd quarter. ASCSM successfully continued to participate in College governance and has created a lively and entertaining campus atmosphere for CSM students, faculty, staff, and administrators. Some of the highlights for the second half of the Fall 2012 semester include:

Ongoing Activities

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

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

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

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

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

Events and Activities:

October 2012: The Veteran's Alliance Club held a Veteran's Awareness day on October 9th. The event included a Mobil Vet Center RV from San Mateo County Vet Center to provide and give information to students (particularly vets) about the benefits our vets are eligible for. From October 9-10, Alpha Gamma Sigma Honors club (AGS) held a fundraiser for their club. On October 11th, the Democrats Club held a voter registration drive. From October 16th to October 18th the AS and Latino Unidos Club co-hosted Latino Heritage Week to honor the nationally-recognized Hispanic Heritage month. The event included music, food, and informational

booths. On October 20th, AGS hosted the Northern California Fall Regional Conference in Building 10. This event brought AGS chapters from all over Northern California to our campus to participate in leadership and team building activities. CSM Democrats hosted a free viewing of the Presidential debates on October 23rd, to help students gain more information regarding the upcoming national election. The ASCSM also hosted a Harvest Festival celebrating Halloween and the start of the fall season. From October 30th – 31st the event included a visit from local radio stations, a band, and included various games.

Furthermore, in October, the Senate attended a very important off campus event. Six of our students attended the CCCSAA Annual Leadership Conference in Los Angeles. Over the course of the weekend, the students had the opportunity to attend leadership and communication workshops, network with other community college leaders, and hear wide variety of speakers. Additionally, from October 19-21, the Center for Student Life held their annual Student Leadership Conference, open to any student that wished to learn about leadership and communication.

November 2012: Three members of the AS attended the SSCCC General Assembly in San Jose to discuss upcoming budget cuts and general student issues with other community colleges in the State. The ASCSM Advocacy Board provided information tables over three days (November 1, 2, and 5) regarding Propositions 30 and 33. On November 1 and 2, PTK held their annual induction ceremony. On November 5 – 8 the Veteran’s Alliance held a food and supply drive for the men and woman currently serving in the armed forces. On November 13th ASCSM held “Diwali: Festival of Lights” event, which included food and Indian dance performances. The CSM Chess Club held their first Chess Tournament November 13th – 14th. From November 14th to 16th the International Club hosted “International Education Week”, which celebrated the benefits of international education and student exchange.

ASCSM hosted a town hall meeting with Congresswoman Jackie Speier on November 26th, giving students the opportunity to talk with the Congresswoman about issues facing education and California students. The Performance Dance Ensemble held their annual dance concert on November 30th. Lastly, the Inter Club Council held their annual ICC mixer, which was attended by members of our 20+ clubs.

December 2012: On December 7th, the EOPS club held an Art Auction fundraising event to raise money for their club. The Latino Unitos club held the 1st Annual Latino Festivities Conference on December 8th to help educate our community about Latino culture while promoting a non-profit organization that helps Latino community needs. Lastly, the AS held the 2nd Annual Holiday Angles Toy Drive event. The Senate took in enough toys to provide presents for 50 EOPS/CARE/Cal Works families that were in need.

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

	<u>Dec 31, 12</u>	<u>Dec 31, 11</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Total 1000 · CASH AND BANK	30,594.90	71,581.64	-40,986.74	-57.26%
Total Checking/Savings	<u>30,594.90</u>	<u>71,581.64</u>	<u>-40,986.74</u>	<u>-57.26%</u>
Accounts Receivable				
1210.1 · ACCOUNTS RECEIVABLE				
Total 1210.1 · ACCOUNTS RECEIVABLE	111,767.97	138,835.51	-27,067.54	-19.5%
1210.2 · ALLOWANCE FOR BAD DEBTS-SBCF	-2,026.67	-2,493.50	466.83	-18.72%
1220 · EMERGENCY LOANS RECEIVABLE	1,504.26	1,580.00	-75.74	-4.79%
1230 · OTHER LOANS RECEIVABLE				
Total 1230 · OTHER LOANS RECEIVABLE	<u>1,732.88</u>	<u>1,532.88</u>	<u>200.00</u>	<u>13.05%</u>
Total Accounts Receivable	<u>112,978.44</u>	<u>139,454.89</u>	<u>-26,476.45</u>	<u>-18.99%</u>
Other Current Assets				
1310.1 · COUNTY INVESTMENT POOL	644,145.08	717,446.69	-73,301.61	-10.22%
1310.2 · INVEST. MARKET TO MARKET ADJ.	<u>2,805.99</u>	<u>1,611.69</u>	<u>1,194.30</u>	<u>74.1%</u>
Total Other Current Assets	<u>646,951.07</u>	<u>719,058.38</u>	<u>-72,107.31</u>	<u>-10.03%</u>
Total Current Assets	<u>790,524.41</u>	<u>930,094.91</u>	<u>-139,570.50</u>	<u>-15.01%</u>
Fixed Assets				
Total 1500 · FIXED ASSETS	<u>7,736.40</u>	<u>2,425.60</u>	<u>5,310.80</u>	<u>218.95%</u>
Total Fixed Assets	<u>7,736.40</u>	<u>2,425.60</u>	<u>5,310.80</u>	<u>218.95%</u>
TOTAL ASSETS	<u><u>798,260.81</u></u>	<u><u>932,520.51</u></u>	<u><u>-134,259.70</u></u>	<u><u>-14.4%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · ACCOUNTS PAYABLE	4,976.32	4,543.98	432.34	9.52%
Total Accounts Payable	<u>4,976.32</u>	<u>4,543.98</u>	<u>432.34</u>	<u>9.52%</u>
Other Current Liabilities				
2020 · EMERGENCY LOAN FUND	9,998.95	9,998.95	0.00	0.0%
Total 2030 · OTHER LOANS	6,124.00	6,124.00	0.00	0.0%
Total 2040 · OTHER FUNDS PAYABLE	3,687.06	3,687.06	0.00	0.0%
Total 2050 · CLUBS	86,515.12	88,200.70	-1,685.58	-1.91%
Total 2060 · TRUSTS	<u>275,312.83</u>	<u>405,776.42</u>	<u>-130,463.59</u>	<u>-32.15%</u>
Total Other Current Liabilities	<u>381,637.96</u>	<u>513,787.13</u>	<u>-132,149.17</u>	<u>-25.72%</u>
Total Current Liabilities	<u>386,614.28</u>	<u>518,331.11</u>	<u>-131,716.83</u>	<u>-25.41%</u>
Total Liabilities	386,614.28	518,331.11	-131,716.83	-25.41%
Equity				
3010 · OPENING BALANCE EQUITY	262,285.95	262,285.95	0.00	0.0%
3020 · RETAINED EARNINGS	127,728.55	122,672.27	5,056.28	4.12%
Net Income	<u>21,632.03</u>	<u>29,231.18</u>	<u>-7,599.15</u>	<u>-26.0%</u>
Total Equity	<u>411,646.53</u>	<u>414,189.40</u>	<u>-2,542.87</u>	<u>-0.61%</u>
TOTAL LIABILITIES & EQUITY	<u><u>798,260.81</u></u>	<u><u>932,520.51</u></u>	<u><u>-134,259.70</u></u>	<u><u>-14.4%</u></u>

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

	<u>Jul - Dec 12</u>	<u>Jul - Dec 11</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	558.50	493.50	65.00	13.17%
4030 · CAFE COMMISSION	0.00	453.73	-453.73	-100.00%
4065 · RECREATION/GAMES	542.75	799.00	-256.25	-32.07%
4070 · SPACE RENTAL-VENDOR	575.00	160.00	415.00	259.38%
4080 · STUDENT BODY CARD	72,163.00	74,552.00	-2,389.00	-3.2%
4090 · VENDING-ACTION	4,484.36	3,558.77	925.59	26.01%
4091 · VENDING-PEPSI	2,927.74	7,496.91	-4,569.17	-60.95%
Total 4000 · INCOME	<u>81,251.35</u>	<u>87,513.91</u>	<u>-6,262.56</u>	<u>-7.16%</u>
Total Income	81,251.35	87,513.91	-6,262.56	-7.16%
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	40.59	0.00	40.59	100.00%
5020 · BAD DEBTS	35.45	370.90	-335.45	-90.44%
5021 · BANK SERVICE CHARGE	31.00	0.00	31.00	100.00%
5031 · CLUB ASSISTANCE/ICC	1,549.07	3,093.82	-1,544.75	-49.93%
5032 · COLLEGE PROGRAM ASSISTANCE	5,661.74	1,200.71	4,461.03	371.53%
5033 · CONFERENCE	8,710.66	6,743.62	1,967.04	29.17%
5040 · DEPRECIATION	1,155.46	909.60	245.86	27.03%
5050 · ETHNIC CULTURAL AFFAIRS	1,299.59	0.00	1,299.59	100.00%
5080 · HOSPITALITY	1,548.66	942.71	605.95	64.28%
5140 · OFFICE SUPPLIES	2,056.58	3,042.95	-986.37	-32.42%
5145 · OPERATION	2,783.19	880.44	1,902.75	216.11%
5150 · PROGRAMS	13,500.01	11,759.50	1,740.51	14.8%
5151 · PUBLICITY	1,167.76	4,424.88	-3,257.12	-73.61%
5181 · SMALL F.F. & EQUIP	1,348.69	2,271.38	-922.69	-40.62%
5182 · STUDENT ACTIVITY CARD	1,074.75	1,266.15	-191.40	-15.12%
5183 · STUDENT ASSISTANT-SALARY	13,943.20	13,332.00	611.20	4.58%
5184 · STUDENT ASSISTANT-BENEFITS	152.60	266.64	-114.04	-42.77%
Total 5000 · EXPENSES	<u>56,059.00</u>	<u>50,505.30</u>	<u>5,553.70</u>	<u>11.0%</u>
Total Expense	<u>56,059.00</u>	<u>50,505.30</u>	<u>5,553.70</u>	<u>11.0%</u>
Net Ordinary Income	25,192.35	37,008.61	-11,816.26	-31.93%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	3,851.78	3,731.98	119.80	3.21%
Total 6000 · OTHER INCOMES	<u>3,851.78</u>	<u>3,731.98</u>	<u>119.80</u>	<u>3.21%</u>
Total Other Income	3,851.78	3,731.98	119.80	3.21%
Other Expense				
7000 · OTHER EXPENSES				
7020 · VENDING INC. EXP TO V.P. TRUST	7,412.10	11,509.41	-4,097.31	-35.6%
Total 7000 · OTHER EXPENSES	<u>7,412.10</u>	<u>11,509.41</u>	<u>-4,097.31</u>	<u>-35.6%</u>
Total Other Expense	<u>7,412.10</u>	<u>11,509.41</u>	<u>-4,097.31</u>	<u>-35.6%</u>
Net Other Income	<u>-3,560.32</u>	<u>-7,777.43</u>	<u>4,217.11</u>	<u>-54.22%</u>
Net Income	<u>21,632.03</u>	<u>29,231.18</u>	<u>-7,599.15</u>	<u>-26.0%</u>

Associated Students of Skyline College
2012-2013: Budget Report for the 2nd Quarter
Summary of Programs and Activities
January 25, 2013

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:

- Accreditation Committee
- Accreditation Writing Teams
- Art on Campus
- Campus Auxiliary Services Advisory Committee
- College Budget Council
- College Council
- Commencement Committee
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Budget Committee
- District Shared Governance Council
- District Strategic Planning
- District Students Council
- Ed Policy committee
- Fresh Look/Webpage Advisory Committee
- Health and Safety Committee
- Institutional Planning
- Program Improvement Viability committee
- Student Recognition and Awards Program Committee
- Technology Advisory Committee

Student Handbook and Academic Planners

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

Recruitment of Students

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

Student Identification Cards

The Center for Student Life and Leadership Development continues to produce Student ID Cards for the student body with assistance from the ASSC. The ASSC purchased a new ID machine. The equipment should be installed early spring semester.

Skyline Organizations and Clubs (SOCC)

The ASSC members always encourage other students to become active on campus through community outreach and in reach activities on campus. The Skyline Organization and Club Council continue to grow, as many students see creating a club as an effective way to reach their personal and professional goals and meet new people. This past fall, SOCC has six new clubs: International Affairs Student Club, Runners Club, Kappa Beta Delta, Model United Nations, Psychology Club, and Students In Free Enterprise (SIFE).

Programs and Events

ASSC Meetings

8/13/12-Present:

ASSC weekly meetings on Tuesdays from 4-6pm

National Literacy Awareness Week

9/5/12:

Book Sale: Members of the ASSC sold used books to raise funds for the San Bruno Public Library

Open Mic: ASSC hosted an Open Mic in the Dining hall in celebration of National Literacy Week

Open Mic Night

10/10/12:

A.S.S.C. Hosted an Open Mic in the Dining Hall

Skyloween

10/31/12:

A.S.S.C. celebrated Halloween with students, faculty/staff, and children from the Skyline Children's Center (laser tag, candy cannon, and a hamster ball)

Latino Heritage

11/7/12:

A.S.S.C honored Latino Heritage month with Sanguchon Peruvian food tuck and a memorial for Dia de los Muertos

Harvest Festival

11/13/12:

A.S.S.C. hosted a harvest fest with carnival booths, inflatables, food trucks, and outside vendors.

Snow Day

12/5/12:

To celebrate winter, faux snow was poured in behind Building 4 where students and children from the Skyline Children's Center enjoyed snow sledding.

If you need additional information please contact:

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

**Associated Students Body
Skyline College
Balance Sheet**

	<u>Dec 31, 12</u>	<u>Dec 31, 11</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Total 1000 · CASH AND BANK	92,577.22	80,238.88	12,338.34	15.38%
Total Checking/Savings	<u>92,577.22</u>	<u>80,238.88</u>	<u>12,338.34</u>	<u>15.38%</u>
Accounts Receivable				
1210.2 · ALLOWANCE FOR BAD DEBTS	-3,977.14	-3,977.14	0.00	0.0%
1220 · EMERGENCY LOANS RECEIVABLE	-153.00	-153.00	0.00	0.0%
Total Accounts Receivable	<u>-4,130.14</u>	<u>-4,130.14</u>	<u>0.00</u>	<u>0.0%</u>
Other Current Assets				
Total 1210.1 · ACCOUNT RECEIVABLE SKYLINE	164,405.06	948,553.66	-784,148.60	-82.67%
Total 1310 · COUNTY INVESTMENT CONTROL	803,052.96	765,291.20	37,761.76	4.93%
1310.2 · MARK TO MARKET	3,196.41	1,770.65	1,425.76	80.52%
Total Other Current Assets	<u>970,654.43</u>	<u>1,715,615.51</u>	<u>-744,961.08</u>	<u>-43.42%</u>
Total Current Assets	<u>1,059,101.51</u>	<u>1,791,724.25</u>	<u>-732,622.74</u>	<u>-40.89%</u>
Fixed Assets				
1500 · FIXED ASSETS				
1520.1 · EQUIPMENT				
Total 1500 · FIXED ASSETS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u><u>1,059,101.51</u></u>	<u><u>1,791,724.25</u></u>	<u><u>-732,622.74</u></u>	<u><u>-40.89%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · ACCOUNTS PAYABLE	0.00	1,099.28	-1,099.28	-100.0%
Total Accounts Payable	<u>0.00</u>	<u>1,099.28</u>	<u>-1,099.28</u>	<u>-100.0%</u>
Other Current Liabilities				
2030 · OTHER LOANS PAYABLE	0.00	3,182.66	-3,182.66	-100.0%
2050 · CLUBS				
Total CLUBS - CHARTERED	122,680.34	111,209.10	11,471.24	10.32%
Total CLUBS - UNCHARTERED	10,757.65	10,663.05	94.60	0.89%
Total 2050 · CLUBS	<u>133,437.99</u>	<u>121,872.15</u>	<u>11,565.84</u>	<u>9.49%</u>
Total 2060 · TRUSTS	307,766.82	1,047,330.95	-739,564.13	-70.61%
Total Other Current Liabilities	<u>441,204.81</u>	<u>1,172,385.76</u>	<u>-731,180.95</u>	<u>-62.37%</u>
Total Current Liabilities	<u>441,204.81</u>	<u>1,173,485.04</u>	<u>-732,280.23</u>	<u>-62.4%</u>
Total Liabilities	<u>441,204.81</u>	<u>1,173,485.04</u>	<u>-732,280.23</u>	<u>-62.4%</u>
Equity				
3010 · Opening Bal Equity	339,659.55	339,659.55	0.00	0.0%
3020 · Retained Earnings	236,980.55	214,276.54	22,704.01	10.6%
Net Income	41,256.60	64,303.12	-23,046.52	-35.84%
Total Equity	<u>617,896.70</u>	<u>618,239.21</u>	<u>-342.51</u>	<u>-0.06%</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,059,101.51</u></u>	<u><u>1,791,724.25</u></u>	<u><u>-732,622.74</u></u>	<u><u>-40.89%</u></u>

**Associated Students Body
Skyline College
Income Statement**

	<u>Jul - Dec 12</u>	<u>Jul - Dec 11</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4050 · MISCELLANEOUS	0.00	0.00	0.00	0.0%
4065 · RETURNED CHECK FEE - UNION BA	80.00	20.00	60.00	300.0%
4070 · SPACE RENTAL-VENDOR	490.50	210.00	280.50	133.57%
4080 · STUDENT BODY CARD	75,720.00	78,416.00	-2,696.00	-3.44%
4090 · VENDING-NORTH COUNTY	6,557.68	3,281.27	3,276.41	99.85%
4091 · VENDING-PEPSI	6,564.18	3,738.39	2,825.79	75.59%
Total 4000 · INCOME	<u>89,412.36</u>	<u>85,665.66</u>	<u>3,746.70</u>	<u>4.37%</u>
Total Income	89,412.36	85,665.66	3,746.70	4.37%
Expense				
5000 · EXPENSES				
5031 · CLUB ASSISTANCE/ICC	6,105.00	6,000.00	105.00	1.75%
5033 · CONFERENCE/RETREAT/TRAINING	11,248.25	11,278.26	-30.01	-0.27%
5140 · OFFICE SUPPLIES	3,754.51	2,109.96	1,644.55	77.94%
5150 · PROGRAMS	27,321.86	8,383.12	18,938.74	225.92%
5151 · PUBLICITY	193.03	0.00	193.03	100.0%
5182 · STUDENT BODY CARD	1,301.00	0.00	1,301.00	100.0%
5183 · STUDENT ASSISTANT-SALARY	2,882.75	0.00	2,882.75	100.0%
5184 · STUDENT ASSISTANT-BENEFITS	42.36	0.00	42.36	100.0%
Total 5000 · EXPENSES	<u>52,848.76</u>	<u>27,771.34</u>	<u>25,077.42</u>	<u>90.3%</u>
Total Expense	<u>52,848.76</u>	<u>27,771.34</u>	<u>25,077.42</u>	<u>90.3%</u>
Net Ordinary Income	36,563.60	57,894.32	-21,330.72	-36.84%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	4,693.00	6,408.80	-1,715.80	-26.77%
Total 6000 · OTHER INCOMES	<u>4,693.00</u>	<u>6,408.80</u>	<u>-1,715.80</u>	<u>-26.77%</u>
Total Other Income	<u>4,693.00</u>	<u>6,408.80</u>	<u>-1,715.80</u>	<u>-26.77%</u>
Net Other Income	<u>4,693.00</u>	<u>6,408.80</u>	<u>-1,715.80</u>	<u>-26.77%</u>
Net Income	<u><u>41,256.60</u></u>	<u><u>64,303.12</u></u>	<u><u>-23,046.52</u></u>	<u><u>-35.84%</u></u>

San Mateo County Community College District
ACTUAL SITE EXPENDITURE COMPARISON BY MAJOR ACCOUNT CODE
Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES 1000			CLASSIFIED SALARIES 2000		
				AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
2005-2006									
Cañada College	\$13,755,589	4,195	\$3,279	\$8,025,133	58.34%	\$1,913	\$2,548,605	18.53%	\$608
College of San Mateo	\$31,692,633	8,669	\$3,656	\$19,075,209	60.19%	\$2,200	\$5,370,121	16.94%	\$619
Skyline College	\$22,945,013	6,887	\$3,332	\$13,556,860	59.08%	\$1,968	\$4,053,691	17.67%	\$589
Central Svcs/District Office	\$37,884,646	0	\$0	\$684,157	1.81%	\$0	\$8,810,570	23.26%	\$0
Total	\$106,277,881	19,751	\$5,381	\$41,341,359	38.90%	\$2,093	\$20,782,987	19.56%	\$1,052
2006-2007									
Cañada College	\$15,513,098	4,255	\$3,646	\$9,052,774	58.36%	\$2,128	\$2,997,603	19.32%	\$704
College of San Mateo	\$34,805,627	8,791	\$3,959	\$21,259,480	61.08%	\$2,418	\$5,942,897	17.07%	\$676
Skyline College	\$24,344,471	6,801	\$3,580	\$14,577,180	59.88%	\$2,143	\$4,425,099	18.18%	\$651
Central Svcs/District Office	\$38,289,954	0	\$0	\$543,059	1.42%	\$0	\$9,007,902	23.53%	\$0
Total	\$112,953,150	19,847	\$5,691	\$45,432,493	40.22%	\$2,289	\$22,373,501	19.81%	\$1,127
2007-2008									
Cañada College	\$16,730,918	4,452	\$3,758	\$9,845,546	58.85%	\$2,211	\$3,199,693	19.12%	\$719
College of San Mateo	\$36,457,366	9,085	\$4,013	\$21,861,864	59.97%	\$2,406	\$6,084,482	16.69%	\$670
Skyline College	\$26,377,385	7,330	\$3,599	\$15,623,167	59.23%	\$2,131	\$4,552,722	17.26%	\$621
Central Svcs/District Office	\$35,076,681	0	\$0	\$596,454	1.70%	\$0	\$9,879,738	28.17%	\$0
Total	\$114,642,350	20,867	\$5,494	\$47,927,031	41.81%	\$2,297	\$23,716,635	20.69%	\$1,137
2008-2009									
Cañada College	\$16,858,542	4,774	\$3,531	\$9,895,460	58.70%	\$2,073	\$3,323,871	19.72%	\$696
College of San Mateo	\$35,493,486	9,354	\$3,794	\$21,025,439	59.24%	\$2,248	\$6,247,000	17.60%	\$668
Skyline College	\$27,329,614	8,139	\$3,358	\$16,508,725	60.41%	\$2,028	\$4,764,004	17.43%	\$585
Central Svcs/District Office	\$30,949,401	0	\$0	-\$574,324	0.00%	\$0	\$9,656,455	31.20%	\$0
Total	\$110,631,043	22,267	\$4,968	\$46,855,300	42.35%	\$2,104	\$23,991,330	21.69%	\$1,077
2009-2010									
Cañada College	\$16,371,172	5,186	\$3,157	\$9,161,495	55.96%	\$1,767	\$3,339,476	20.40%	\$644
College of San Mateo	\$32,524,619	9,483	\$3,430	\$19,335,194	59.45%	\$2,039	\$5,498,324	16.91%	\$580
Skyline College	\$25,941,728	8,852	\$2,931	\$15,541,596	59.91%	\$1,756	\$4,339,379	16.73%	\$490
Central Svcs/District Office	\$35,029,219	0	\$0	\$536,058	1.53%	\$0	\$9,119,804	26.03%	\$0
Total	\$109,866,738	23,521	\$4,671	\$44,574,343	40.57%	\$1,895	\$22,296,983	20.29%	\$948
2010-2011									
Cañada College	\$15,428,060	4,764	\$3,238	\$8,195,558	53.12%	\$1,720	\$3,263,146	21.15%	\$685
College of San Mateo	\$28,399,633	8,266	\$3,436	\$16,404,580	57.76%	\$1,985	\$4,727,520	16.65%	\$572
Skyline College	\$24,243,581	8,253	\$2,938	\$13,978,704	57.66%	\$1,694	\$4,202,011	17.33%	\$509
Central Svcs/District Office	\$36,427,540	0	\$0	\$547,332	1.50%	\$0	\$9,892,321	27.16%	\$0
Total	\$104,498,814	21,283	\$4,910	\$39,126,174	37.44%	\$1,838	\$22,084,998	21.13%	\$1,038
2011-2012									
Cañada College	\$16,668,686	4,603	\$3,621	\$8,971,134	53.82%	\$1,949	\$3,414,481	20.48%	\$742
College of San Mateo	\$28,910,195	7,912	\$3,654	\$16,746,889	57.93%	\$2,117	\$4,864,332	16.83%	\$615
Skyline College	\$25,568,739	8,449	\$3,026	\$14,440,991	56.48%	\$1,709	\$4,326,117	16.92%	\$512
Central Svcs/District Office	\$39,036,312	0	\$0	\$583,947	1.50%	\$0	\$11,237,338	28.79%	\$0
Total	\$110,183,932	20,964	\$5,256	\$40,742,961	36.98%	\$1,943	\$23,842,268	21.64%	\$1,137

Notes:

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

San Mateo County Community College District
ACTUAL SITE EXPENDITURE COMPARISON BY MAJOR ACCOUNT CODE
Page 2

EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000		
AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
\$2,426,386	17.64%	\$578	\$741,963	5.39%	\$177	\$1,662	0.01%	0	\$11,840	0.09%	\$3
\$5,502,772	17.36%	\$635	\$1,526,260	4.82%	\$176	\$32,953	0.10%	4	\$185,318	0.58%	\$21
\$3,965,764	17.28%	\$576	\$1,175,846	5.12%	\$171	\$5,192	0.02%	1	\$187,660	0.82%	\$27
\$8,353,451	22.05%	\$0	\$6,570,316	17.34%	\$0	\$224,975	0.59%	0	\$13,241,177	34.95%	\$0
\$20,248,373	19.05%	\$1,025	\$10,014,385	9.42%	\$507	\$264,782	0.25%	13	\$13,625,995	12.82%	\$690
\$2,657,715	17.13%	\$625	\$803,287	5.18%	\$189	\$1,719	0.01%	0	\$51,186	0.33%	\$12
\$5,946,591	17.09%	\$676	\$1,656,659	4.76%	\$188	\$0	0.00%	0	\$288,699	0.83%	\$33
\$4,162,778	17.10%	\$612	\$1,153,116	4.74%	\$170	\$26,299	0.11%	4	\$149,225	0.61%	\$22
\$9,126,555	23.84%	\$0	\$6,917,282	18.07%	\$0	\$194,463	0.51%	0	\$12,500,693	32.65%	\$0
\$21,893,639	19.38%	\$1,103	\$10,530,344	9.32%	\$531	\$222,481	0.20%	11	\$12,989,803	11.50%	\$654
\$2,920,233	17.45%	\$656	\$721,486	4.31%	\$162	\$26,308	0.16%	6	\$17,652	0.11%	\$4
\$6,205,681	17.02%	\$683	\$1,939,154	5.32%	\$213	\$0	0.00%	0	\$366,185	1.00%	\$40
\$4,359,983	16.53%	\$595	\$1,223,234	4.64%	\$167	\$31,661	0.12%	4	\$586,618	2.22%	\$80
\$10,254,507	29.23%	\$0	\$7,752,016	22.10%	\$0	\$41,805	0.12%	0	\$6,552,161	18.68%	\$0
\$23,740,404	20.71%	\$1,138	\$11,635,890	10.15%	\$558	\$99,774	0.09%	5	\$7,522,616	6.56%	\$361
\$3,001,316	17.80%	\$629	\$621,773	3.69%	\$130	\$0	0.00%	0	\$16,122	0.10%	\$3
\$6,314,448	17.79%	\$1,323	\$1,644,068	4.63%	\$176	\$0	0.00%	0	\$262,531	0.74%	\$55
\$4,606,975	16.86%	\$493	\$1,238,391	4.53%	\$152	\$21,761	0.08%	2	\$189,758	0.69%	\$20
\$9,887,569	31.95%	\$0	\$7,718,039	24.94%	\$0	\$110,596	0.36%	0	\$4,151,066	13.41%	\$0
\$23,810,308	21.52%	\$1,069	\$11,222,271	10.14%	\$504	\$132,357	0.12%	6	\$4,619,477	14.93%	\$207
\$3,297,091	20.14%	\$636	\$545,580	3.33%	\$105	\$9,966	0.06%	2	\$17,564	0.11%	\$3
\$6,545,970	20.13%	\$690	\$1,059,283	3.26%	\$112	\$0	0.00%	0	\$85,848	0.26%	\$9
\$4,879,461	18.81%	\$551	\$1,044,322	4.03%	\$118	\$20,574	0.08%	2	\$116,396	0.45%	\$13
\$10,241,115	29.24%	\$0	\$7,290,565	20.81%	\$0	\$41,811	0.12%	0	\$7,799,866	22.27%	\$0
\$24,963,637	22.72%	\$1,061	\$9,939,750	9.05%	\$423	\$72,351	0.07%	3	\$8,019,674	7.30%	\$341
\$3,368,584	21.83%	\$707	\$589,290	3.82%	\$124	\$10,482	0.07%	2	\$1,000	0.01%	\$0
\$6,114,237	21.53%	\$740	\$1,153,296	4.06%	\$140	\$0	0.00%	0	\$0	0.00%	\$0
\$4,904,335	20.23%	\$594	\$1,126,707	3.05%	\$137	\$30,984	0.13%	4	\$840	0.00%	\$0
\$11,145,307	30.19%	\$0	\$9,228,375	25.00%	\$0	\$31,777	0.09%	0	\$6,075,478	16.46%	\$0
\$25,532,463	24.32%	\$1,200	\$12,097,668	11.52%	\$568	\$73,243	0.07%	3	\$6,077,318	5.79%	\$286
\$3,498,632	21.10%	\$734	\$687,538	4.15%	\$144	\$12,231	0.07%	3	\$0	0.00%	\$0
\$5,969,524	20.67%	\$722	\$1,297,806	4.49%	\$157	\$278	0.00%	0	\$0	0.00%	\$0
\$4,873,252	19.32%	\$590	\$1,459,645	5.79%	\$177	\$119,719	0.47%	15	\$0	0.00%	\$0
\$12,100,395	33.19%	\$0	\$10,390,512	28.50%	\$0	\$26,849	0.07%	0	\$2,123,669	5.82%	\$0
\$26,441,803	24.68%	\$1,242	\$13,835,501	12.91%	\$650	\$159,077	0.15%	7	\$2,123,669	1.98%	\$100

Notes:

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

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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
2005-2006								
Cañada College	\$13,433,034	4,195	\$10,429,502	77.64%	\$2,486	\$1,732,452	12.90%	\$413
College of San Mateo	\$29,641,602	8,669	\$23,696,737	79.94%	\$2,734	\$3,653,820	12.33%	\$421
Skyline College	\$22,541,883	6,887	\$17,500,735	77.64%	\$2,541	\$2,710,112	12.02%	\$394
Central Svcs/District Office	\$29,071,627	0	\$6,420,495	22.09%	\$0	\$138,270	0.48%	\$0
Total	\$94,688,147	19,751	\$58,047,469	61.30%	\$2,939	\$8,234,654	8.70%	\$417
2006-2007								
Cañada College	\$15,188,197	4,255	\$11,678,314	76.89%	\$2,745	\$2,005,024	13.20%	\$471
College of San Mateo	\$32,849,639	8,791	\$26,222,370	79.83%	\$2,983	\$4,035,319	12.28%	\$459
Skyline College	\$24,083,289	6,801	\$18,875,389	78.38%	\$2,775	\$2,828,514	11.74%	\$416
Central Svcs/District Office	\$31,405,893	0	\$10,113,333	32.20%	\$0	\$91,401	0.29%	\$0
Total	\$103,527,018	19,847	\$66,889,406	64.61%	\$3,370	\$8,960,258	8.65%	\$451
2007-2008								
Cañada College	\$16,339,336	4,452	\$12,563,064	76.89%	\$2,822	\$2,153,630	13.18%	\$484
College of San Mateo	\$34,136,045	9,085	\$27,521,671	80.62%	\$3,029	\$3,966,271	11.62%	\$437
Skyline College	\$25,950,675	7,330	\$20,497,620	78.99%	\$2,796	\$2,895,907	11.16%	\$395
Central Svcs/District Office	\$34,129,012	0	\$10,786,024	31.60%	\$0	\$21,418	0.06%	\$0
Total	\$110,555,068	20,867	\$71,368,379	64.55%	\$3,420	\$9,037,226	8.17%	\$433
2008-2009								
Cañada College	\$16,469,244	4,774	\$12,688,927	77.05%	\$2,658	\$2,299,008	13.96%	\$482
College of San Mateo	\$33,254,715	9,354	\$26,778,912	80.53%	\$2,863	\$3,863,920	11.62%	\$413
Skyline College	\$26,669,433	8,139	\$20,987,266	78.69%	\$2,579	\$3,113,514	11.67%	\$383
Central Svcs/District Office	\$30,311,416	0	\$9,058,385	29.88%	\$0	\$0	0.00%	\$0
Total	\$106,704,808	22,267	\$69,513,491	65.15%	\$3,122	\$9,276,443	8.69%	\$417
2009-2010								
Cañada College	\$16,519,183	5,186	\$12,792,917	77.44%	\$2,467	\$2,333,747	14.13%	\$450
College of San Mateo	\$31,501,317	9,483	\$25,149,352	79.84%	\$2,652	\$3,702,548	11.75%	\$390
Skyline College	\$26,211,975	8,852	\$20,789,297	79.31%	\$2,349	\$3,245,316	12.38%	\$367
Central Svcs/District Office	\$34,532,789	0	\$8,480,482	24.56%	\$0	\$341,187	0.99%	\$0
Total	\$108,765,264	23,521	\$67,212,048	61.80%	\$2,858	\$9,622,798	8.85%	\$409
2010-2011								
Cañada College	\$16,572,499	4,764	\$12,616,683	76.13%	\$2,648	\$2,408,129	14.53%	\$505
College of San Mateo	\$31,261,092	8,266	\$25,179,738	80.55%	\$3,046	\$3,573,014	11.43%	\$432
Skyline College	\$26,880,908	8,253	\$21,797,099	81.09%	\$2,641	\$2,919,213	10.86%	\$354
Central Svcs/District Office	\$34,781,850	0	\$9,392,721	27.00%	\$0	\$78,957	0.23%	\$0
Total	\$109,496,350	21,283	\$68,986,240	63.00%	\$3,241	\$8,979,312	8.20%	\$422
2011-2012								
Cañada College	\$17,253,719	4,603	\$12,269,544	71.11%	\$2,666	\$3,352,175	19.43%	\$728
College of San Mateo	\$29,725,875	7,912	\$22,893,040	77.01%	\$2,893	\$4,213,301	14.17%	\$533
Skyline College	\$26,112,579	8,449	\$20,091,160	76.94%	\$2,378	\$3,780,352	14.48%	\$447
Central Svcs/District Office	\$38,115,015	0	\$7,268,389	19.07%	\$0	\$692,690	1.82%	\$0
Total	\$111,207,188	20,964	\$62,522,132	56.22%	\$2,982	\$12,038,517	10.83%	\$574

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
2. Instruction/Instructional Services includes activity centers 0100 through 6100
3. Student Services includes activity centers 6200 through 6400
4. Plant Operations includes activity center 6500
5. Institutional Support includes activity centers 6600 through 6700
6. Totals do **not** include Ancillary Services in activity centers 6800 through 7000

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

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	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
2005-2006								
Cañada College	\$13,433,034	4,195	\$18,700	0.14%	\$4	\$1,252,381	9.32%	\$299
College of San Mateo	\$29,641,602	8,669	\$67,045	0.23%	\$8	\$2,224,001	7.50%	\$257
Skyline College	\$22,541,883	6,887	\$39,579	0.18%	\$6	\$2,291,457	10.17%	\$333
Central Svcs/District Office	\$29,071,627	0	\$9,178,140	31.57%	\$0	\$13,334,722	45.87%	\$0
Total	\$94,688,147	19,751	\$9,303,463	9.83%	\$471	\$19,102,561	20.17%	\$967
2006-2007								
Cañada College	\$15,188,197	4,255	\$24,767	0.16%	\$6	\$1,480,092	9.75%	\$348
College of San Mateo	\$32,849,639	8,791	\$102,174	0.31%	\$12	\$2,489,776	7.58%	\$283
Skyline College	\$24,083,289	6,801	\$69,199	0.29%	\$10	\$2,310,187	9.59%	\$340
Central Svcs/District Office	\$31,405,893	0	\$9,271,854	29.52%	\$0	\$11,929,305	37.98%	\$0
Total	\$103,527,018	19,847	\$9,467,994	9.15%	\$477	\$18,209,360	17.59%	\$917
2007-2008								
Cañada College	\$16,339,336	4,452	\$25,125	0.15%	\$6	\$1,597,517	9.78%	\$359
College of San Mateo	\$34,136,045	9,085	\$104,339	0.31%	\$11	\$2,543,764	7.45%	\$280
Skyline College	\$25,950,675	7,330	\$52,117	0.20%	\$7	\$2,505,031	9.65%	\$342
Central Svcs/District Office	\$34,129,012	0	\$11,129,376	32.61%	\$0	\$12,192,194	35.72%	\$0
Total	\$110,555,068	20,867	\$11,310,957	10.23%	\$542	\$18,838,506	17.04%	\$903
2008-2009								
Cañada College	\$16,469,244	4,774	\$22,740	0.14%	\$5	\$1,458,569	8.86%	\$306
College of San Mateo	\$33,254,715	9,354	\$89,106	0.27%	\$10	\$2,522,776	7.59%	\$270
Skyline College	\$26,669,433	8,139	\$41,400	0.16%	\$5	\$2,527,253	9.48%	\$311
Central Svcs/District Office	\$30,311,416	0	\$10,479,660	34.57%	\$0	\$10,773,370	35.54%	\$0
Total	\$106,704,808	22,267	\$10,632,906	9.96%	\$478	\$17,281,969	16.20%	\$776
2009-2010								
Cañada College	\$16,519,183	5,186	\$25,665	0.16%	\$5	\$1,366,854	8.27%	\$264
College of San Mateo	\$31,501,317	9,483	\$43,463	0.14%	\$5	\$2,605,954	8.27%	\$275
Skyline College	\$26,211,975	8,852	\$68,909	0.26%	\$8	\$2,108,453	8.04%	\$238
Central Svcs/District Office	\$34,532,789	0	\$11,290,028	32.69%	\$0	\$14,421,092	41.76%	\$0
Total	\$108,765,264	23,521	\$11,428,065	10.51%	\$486	\$20,502,353	18.85%	\$872
2010-2011								
Cañada College	\$16,572,499	4,764	\$24,201	0.15%	\$5	\$1,523,486	9.19%	\$320
College of San Mateo	\$31,261,092	8,266	\$30,638	0.10%	\$4	\$2,477,702	7.93%	\$300
Skyline College	\$26,880,908	8,253	\$74,138	0.28%	\$9	\$2,090,459	7.78%	\$253
Central Svcs/District Office	\$34,781,850	0	\$11,342,390	32.61%	\$0	\$13,967,783	40.16%	\$0
Total	\$109,496,350	21,283	\$11,471,367	10.48%	\$539	\$20,059,430	18.32%	\$943
2011-12								
Cañada College	\$17,253,719	4,603	\$24,201	0.14%	\$5	\$1,607,800	9.32%	\$349
College of San Mateo	\$29,725,875	7,912	\$47,808	0.16%	\$6	\$2,571,726	8.65%	\$325
Skyline College	\$26,112,579	8,449	\$70,384	0.27%	\$8	\$2,170,683	8.31%	\$257
Central Svcs/District Office	\$38,115,015	0	\$11,595,818	30.42%	\$0	\$18,558,118	48.69%	\$0
Total	\$111,207,188	20,964	\$11,738,212	10.56%	\$560	\$24,908,327	22.40%	\$1,188

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
2. Instruction/Instructional Services includes activity centers 0100 through 6100
3. Student Services includes activity centers 6200 through 6400
4. Plant Operations includes activity center 6500
5. Institutional Support includes activity centers 6600 through 6700
6. Totals do **not** include Ancillary Services in activity centers 6800 through 7000

San Mateo County Community College District

ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000

Page 1

	TOTAL GEN'L FUND EXPENSES 1XXXX only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
2005-2006							
Cañada College	\$8,025,133	\$3,505,905	43.69%	\$2,853,363	35.56%	\$542,219	6.76%
College of San Mateo	\$19,075,209	\$9,146,227	47.95%	\$5,821,588	30.52%	\$1,867,996	9.79%
Skyline College	\$13,556,860	\$6,550,140	48.32%	\$3,977,735	29.34%	\$1,312,030	9.68%
Central Svcs/District Office	\$684,157	\$0	0.00%	\$0	0.00%	\$184,560	26.98%
Total	\$41,341,359	\$19,202,272	46.45%	\$12,652,686	30.61%	\$3,906,806	9.45%
2006-2007							
Cañada College	\$9,052,775	\$3,440,689	38.01%	\$3,695,489	40.82%	\$650,099	7.18%
College of San Mateo	\$21,259,480	\$9,336,418	43.92%	\$7,163,376	33.69%	\$2,414,805	11.36%
Skyline College	\$14,577,179	\$6,361,816	43.64%	\$5,016,930	34.42%	\$1,370,191	9.40%
Central Svcs/District Office	\$490,047	\$0	0.00%	\$186	0.04%	\$90,637	18.50%
Total	\$45,379,481	\$19,138,923	42.18%	\$15,875,981	34.98%	\$4,525,732	9.97%
2007-2008							
Cañada College	\$9,850,232	\$3,858,352	39.17%	\$3,845,743	39.04%	\$758,535	7.70%
College of San Mateo	\$21,861,864	\$10,037,996	45.92%	\$7,466,030	34.15%	\$2,044,622	9.35%
Skyline College	\$15,639,708	\$6,598,079	42.19%	\$5,695,340	36.42%	\$1,370,320	8.76%
Central Svcs/District Office	\$611,469	\$0	0.00%	\$248	0.04%	\$89,683	14.67%
Total	\$47,963,273	\$20,494,427	42.73%	\$17,007,361	35.46%	\$4,263,160	8.89%
2008-2009							
Cañada College	\$9,904,053	\$3,544,538	35.79%	\$4,056,147	40.95%	\$977,734	9.87%
College of San Mateo	\$21,025,803	\$9,527,023	45.31%	\$7,213,197	34.31%	\$1,671,028	7.95%
Skyline College	\$16,510,947	\$6,446,076	39.04%	\$6,449,553	39.06%	\$1,290,645	7.82%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$0	0.00%	\$86,969	13.76%
Total	\$48,072,649	\$19,517,637	40.60%	\$17,718,896	36.86%	\$4,026,376	8.38%
2009-2010							
Cañada College	\$9,683,963	\$3,740,868	38.63%	\$4,033,155	41.65%	\$815,033	8.42%
College of San Mateo	\$20,281,012	\$9,168,526	45.21%	\$6,956,250	34.30%	\$1,711,121	8.44%
Skyline College	\$16,433,139	\$6,342,370	38.59%	\$6,387,439	38.87%	\$1,442,241	8.78%
Central Svcs/District Office	\$1,204,175	\$0	0.00%	\$441,511	36.67%	\$173,649	14.42%
Total	\$47,602,290	\$19,251,764	40.44%	\$17,818,355	37.43%	\$4,142,044	8.70%
2010-2011							
Cañada College	\$8,839,531	\$3,868,844	43.77%	\$2,888,162	32.67%	\$866,088	9.80%
College of San Mateo	\$17,470,185	\$8,923,903	51.08%	\$4,599,288	26.33%	\$1,663,052	9.52%
Skyline College	\$15,064,877	\$6,317,838	41.94%	\$5,200,208	34.52%	\$1,490,781	9.90%
Central Svcs/District Office	\$1,038,171	\$0	0.00%	\$277,950	26.77%	\$212,709	20.49%
Total	\$42,412,764	\$19,110,585	45.06%	\$12,965,608	30.57%	\$4,232,631	9.98%
2011-2012							
Cañada College	\$9,504,948	\$4,154,751	43.71%	\$2,987,837	31.43%	\$947,621	9.97%
College of San Mateo	\$17,648,853	\$9,026,429	51.14%	\$4,578,415	25.94%	\$1,570,880	8.90%
Skyline College	\$15,486,881	\$6,330,003	40.87%	\$5,342,679	34.50%	\$1,505,204	9.72%
Central Svcs/District Office	\$1,057,360	\$0	0.00%	\$417,928	39.53%	\$33,992	3.21%
Total	\$43,698,042	\$19,511,183	44.65%	\$13,326,858	30.50%	\$4,057,697	9.29%

Notes:

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

San Mateo County Community College District

ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000

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	TOTAL GEN'L FUND EXPENSES 1XXXX only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
2005-2006							
Cañada College	\$8,025,133	\$203,198	2.53%	\$910,945	11.35%	\$9,502	0.12%
College of San Mateo	\$19,075,209	\$418,873	2.20%	\$1,546,789	8.11%	\$273,736	8.11%
Skyline College	\$13,556,860	\$508,931	3.75%	\$1,019,490	7.52%	\$188,533	1.39%
Central Svcs/District Office	\$684,157	\$6,460	0.94%	\$493,137	72.08%	\$0	0.00%
Total	\$41,341,359	\$1,137,462	2.75%	\$3,970,361	9.60%	\$471,771	1.14%
2006-2007							
Cañada College	\$9,052,775	\$228,981	2.53%	\$988,140	10.92%	\$49,377	0.55%
College of San Mateo	\$21,259,480	\$469,672	2.21%	\$1,583,476	7.45%	\$291,733	1.37%
Skyline College	\$14,577,179	\$509,909	3.50%	\$1,079,613	7.41%	\$238,720	1.64%
Central Svcs/District Office	\$490,047	\$23,116	4.72%	\$376,108	76.75%	\$0	0.00%
Total	\$45,379,481	\$1,231,678	2.71%	\$4,027,337	8.87%	\$579,830	1.28%
2007-2008							
Cañada College	\$9,850,232	\$187,321	1.90%	\$1,108,821	11.26%	\$91,460	0.93%
College of San Mateo	\$21,861,864	\$444,326	2.03%	\$1,566,545	7.17%	\$302,345	1.38%
Skyline College	\$15,639,708	\$624,213	3.99%	\$1,135,058	7.26%	\$216,698	1.39%
Central Svcs/District Office	\$611,469	\$47,128	7.71%	\$474,410	77.59%	\$0	0.00%
Total	\$47,963,273	\$1,302,988	2.72%	\$4,284,834	8.93%	\$610,503	1.27%
2008-2009							
Cañada College	\$9,904,053	\$131,654	1.33%	\$1,097,819	11.08%	\$96,162	0.97%
College of San Mateo	\$21,025,803	\$628,108	2.99%	\$1,684,106	8.01%	\$302,341	1.44%
Skyline College	\$16,510,947	\$764,700	4.63%	\$1,343,278	8.14%	\$216,695	1.31%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$544,876	86.24%	\$0	0.00%
Total	\$48,072,649	\$1,524,463	3.17%	\$4,670,079	9.71%	\$615,198	1.28%
2009-2010							
Cañada College	\$9,683,963	\$119,100	1.23%	\$866,858	8.95%	\$108,950	1.13%
College of San Mateo	\$20,281,012	\$373,036	1.84%	\$1,766,127	8.71%	\$305,952	1.51%
Skyline College	\$16,433,139	\$610,178	3.71%	\$1,427,006	8.68%	\$223,905	1.36%
Central Svcs/District Office	\$1,204,175	\$69,571	5.78%	\$519,445	43.14%	\$0	0.00%
Total	\$47,602,290	\$1,171,884	2.46%	\$4,579,436	9.62%	\$638,807	1.34%
2010-2011							
Cañada College	\$8,839,531	\$77,926	0.88%	\$999,043	11.30%	\$139,467	1.58%
College of San Mateo	\$17,470,185	\$358,601	2.05%	\$1,702,549	9.75%	\$222,792	1.28%
Skyline College	\$15,064,877	\$467,433	3.10%	\$1,445,633	9.60%	\$142,984	0.95%
Central Svcs/District Office	\$1,038,171	\$33,308	3.21%	\$514,204	49.53%	\$0	0.00%
Total	\$42,412,764	\$937,267	2.21%	\$4,661,430	10.99%	\$505,243	1.19%
2011-2012							
Cañada College	\$9,504,948	\$32,626	0.34%	\$1,122,933	11.81%	\$259,181	2.73%
College of San Mateo	\$17,648,853	\$340,081	1.93%	\$1,748,429	9.91%	\$384,618	2.18%
Skyline College	\$15,486,881	\$694,042	4.48%	\$1,500,122	9.69%	\$114,832	0.74%
Central Svcs/District Office	\$1,057,360	\$61,746	5.84%	\$543,695	51.42%	\$0	0.00%
Total	\$43,698,042	\$1,128,494	2.58%	\$4,915,180	11.25%	\$758,630	1.74%

Notes:

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