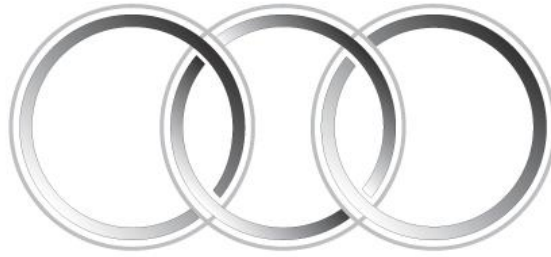


San Mateo County Community College District

2010-11 Mid-Year Budget Report





SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

2010-11
Mid-Year Budget
Report

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San Mateo County Community College District 2010-11 Mid-Year Budget Report

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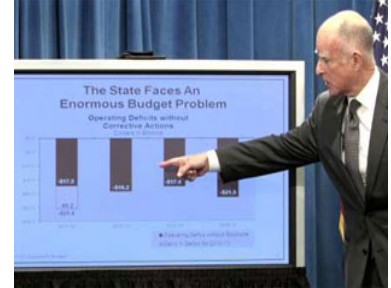
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2010-11 Mid-Year Budget Summary

The 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 2011-12.

Governor Jerry Brown presented his proposed budget for fiscal year 2011-12 on January 10, 2011. He aptly called it a "tough budget for tough times." The budget shortfall over two years is estimated at \$25.4 billion that consists of \$8.2 billion in 2010-11 and \$17.2 billion in 2011-12. The plan includes \$12.5 billion in spending cuts, \$12 billion in tax extensions, \$1.9 billion in other solutions and \$1 billion in reserves. There was some sense of relief that the Governor presented solutions that were not one-time fixes and acknowledgement of the existing structural deficit that must be addressed. The proposal reflects difficult choices necessary to balance the budget.



In recent years, the educational sector, and community colleges in particular, have been hit with drastic cuts. Again, this current budget proposal severely affects public higher education in California. The role of community colleges as established by the Master Plan for Higher Education, bears examination. Our mission as "open access institutions" has seriously suffered because of chronic underfunding. Persistent budget reductions have resulted in fewer class offerings as thousands of students are unable to enroll in classes to complete their education or receive the necessary skills and training to be employable.

Through the shared governance process and various planning committees, SMCCCD has successfully implemented ways to address its fiscal challenges. Active participation from the District's many constituent groups contribute to the positive dialogue regarding budget strategies on how best to cope with the crisis.

The successful passage of Measure G (parcel tax) in June 2010 by San Mateo County voters was a momentous endorsement as schools face declining State funding. This temporary funding stream over the next four years is essential to partially mitigate our financial dilemma. Provisions are included in order that voters and taxpayers are assured that the funds are spent as stated on the ballot. District Chancellor Galatolo, the administration, faculty, staff and students have expressed deep gratitude to county residents and the community for this support.

The Governor makes the following recommendations affecting community colleges for 2011-12:

- No mid-year cuts.
- \$400 million cut for "Apportionment Reductions and Reforms" such as delaying census dates and other re-prioritizing of course offerings needed for transfer and vocational skills. This represents a funding reduction of roughly 7 percent.
- Student fee increase of \$10 per credit unit. This increase, which would bring the credit rate to \$36 per unit, would generate \$110 million in new revenue.
- 1.9 percent enrollment growth funded by \$110 million in revenues generated by the increase in student fees. This translates to 22,700 full-time equivalent students (FTES) or roughly 50,000 headcount students.
- Additional \$129 million inter-year funding deferral. This change would bring community college inter-year funding deferrals to a total of \$961 million.
- No further cuts to student support categorical programs.
- Categorical flexibility provisions adopted as part of the *2009-10 State Budget* would be extended for two additional years, through 2014-15.
- Modest downward adjustments in estimated local property taxes (\$33.4 million) and student fee revenues (\$18.7 million) for 2011-12. Proposed State General Fund allocations are adjusted upward to offset these revised estimates.

State News

State Vice Chancellor Erik Skinner described the budget proposal as “heavy on cuts to virtually every sector of the budget” although it offers to bring stability to the State’s fiscal crisis. Major proposed reductions include:

- *Cuts to Medi-Cal (\$1.7 billion)*
- *Extensive cuts to welfare-to-work programs CalWorks (\$1.5 billion)*
- *Cuts to Department of Developmental Services (\$750 million)*
- *Cuts to the University of California (\$500 million)*
- *Cuts to California State University (\$500 million)*
- *10 percent reduction in take-home pay for state employees not currently covered under collective bargaining agreements (\$308 million)*
- *A variety of actions, including reorganizations, consolidations and other efficiencies (\$200 million)*

The budget proposes the following revenues which would go before the voters in June 2011:

- *Continue current personal income and sales taxes, and the Vehicle License Fee rate for 5 years*
- *Sales tax and the vehicle license fee revenues would be transferred directly to local governments to finance realigned responsibilities (Note: After one year, the State would keep the savings for 2011-12)*

The Governor has laid out an ambitious and aggressive plan. For the special election to occur in June, the Legislature must act within sixty days (by March) to place a measure on the ballot with a two-thirds majority vote. A recent poll by the Public Policy Institute of California indicated that likely voters will support the plan to extend temporary taxes.¹

As the State enters yet another year of painful cuts, Californians are forced to choose between more taxes and fewer services. Without corrective action, the budget problem will persist and threaten the quality of life in the State. Consistent with the trend over the past two years, State Treasurer Bill Lockyer announced that the State may be issuing IOUs to meet its cash flow needs either in April or May if the Legislature fails to agree on a budget plan by the March deadline. Additionally, he called for the Department of Finance to release information on what the consequences to the State would be if the proposed temporary tax extensions do not materialize.

It appears that full economic recovery in California will take some time. Economists predict continued but slow growth. While the national unemployment rate is 9.4%, California’s 12.4% unemployment rate ranks among the highest nationwide. School Services of California Inc. believes that it will likely remain above 11% in 2012. Another important measure of economic activity is personal income which dropped in 2009 but it is expected to increase by 3.8% in 2011 and 4% in 2012. In addition, forecasts show that taxable sales will increase by 7.1% in 2011 and 8.6% in 2012.² It is worth noting that recovery for governmental service sectors lags behind the recovery of the private sectors.

At the January budget workshop in Sacramento, community college leaders referred to the Governor’s plan as the “best case scenario.” This is in stark contrast to past years when the budget proposals were described as the “worst case.” The Governor’s plan is considered a starting point in a budget process that gets better as advocates hold discussions, debates, and negotiations with the legislature before the May Revise. District Chancellor Galatolo was among the panelists at the workshop where he initiated a call to action and challenged attendees to look at existing regulations and mandates that limit the ability of community colleges to undertake creative and sensible methods to serve students. He cited the strategies implemented at SMCCCD that have been successful and expressed wonder at how other districts are coping with the dire budget situation.

¹ San Francisco Chronicle, January 26, 2011.

² The Community College Update by School Services, January 21, 2011

State Chancellor Jack Scott has strongly encouraged colleges to retain courses that lead to degrees, certificates, transfers and job retraining. He stated that system wide, colleges have already maximized efficiencies that include course reductions, increased class sizes, program consolidations, furloughs, online instruction, industry partnerships and increased transfer coordination with UCs and CSUs. Currently, community colleges are not receiving State funding for serving more than 200,000 students. Demand for education is outstripping resources.



The Legislative Analyst's Office (LAO) released one of several analyses and an overview of the Governor's Budget in January. As the non-partisan office providing fiscal and policy information to the Legislature, it conducts a thorough assessment of the proposal. Just as it forecasted a year ago, the State faces yearly budget problems of about \$20 billion each year through 2015-16. It recommends a multi-year approach to solve California's recurring structural budget deficit.

The LAO asserts that higher education has largely been spared programmatic reductions experienced by other State sectors. Although there were significant reductions, they were backfilled with other revenue sources such as tuition fees and federal stimulus funding. It acknowledges that community colleges receive less funding per student than before the recession.

The LAO further states that higher education's share of the State general fund has been volatile. *It has included retroactive funding reductions, mid-year changes and partial restoration of past cuts. To cope with the volatility, community colleges have had to use reserves and take action to reduce per-student cost such as larger class sizes, furloughs, hiring freezes, reducing services and overhead, suspending summer sessions, and other techniques.*³

Following are recommendations by the LAO for community colleges:

1. Adopt statewide community colleges registration priorities that reflect the Educational Master Plan's top goals to maximize access to highest priority students who are continuing and fully matriculated.
2. Establish a 100-unit cap on the number of credits a community college student may accumulate. This would allow for 40 units beyond the 60 units required for transfer or towards an Associate's degree or certificate. Those who have more than 100 units may continue to attend but would be charged up to the full cost of instruction.
3. Eliminate state funding for repetition of P.E. and other recreational classes. Regulations generally allow that academic and vocational courses be taken no more than two times to make up for substandard marks. However, "activity classes" receive apportionment funding for up to four times regardless of the student's grade.

Due to declining revenues in the current year (2010-11), the Proposition 98 guarantee is suspended at \$49.7 billion. For the budget year 2011-12, the Proposition 98 minimum guarantee will be determined by a percent of General Fund Revenues (Test 1) and it is estimated to be \$47.4 billion, a drop of \$2 billion.

District Status

Chancellor Galatolo updates the college community on the budget situation through regular emails. District and College administration are well informed about budget matters and are also actively involved in conversations and meetings with local legislators and legislative leadership and have been invited to attend various State budget hearings and deliberations. Providing and improving access to high demand courses and programs remains a District priority.

As school budget cuts are noticeably more significant in the Governor's proposal, the District will continue to pursue strategies to meet its mission and goals.

³ The LAO Higher Education Budget in Context, January 19, 2011.

Measure G (SMCCCD parcel tax)

In June 2010, San Mateo voters passed Measure G (parcel tax). Approximately \$6 million will be generated each year for the next four years. Property owners who occupy the parcel as a principal residence and are aged 65 years or older may qualify for an exemption from the special tax. An exemption will be granted upon completing a proper application from the District. The proceeds of the special tax will be placed into a special account. An independent citizens' oversight committee will meet regularly to monitor the expenditures of the parcel tax revenues. An annual report is required which accounts for the parcel tax revenues collected and the manner in which they have been spent.

The stated purposes of the special tax are to: preserve job training in programs in nursing, healthcare, computers, green technology, police and firefighting; maintain academic subjects including science, English, and mathematics; keep libraries open and maintain library services; prepare students to transfer to four-year colleges and universities; maintain academic counseling programs and other student services; attract and retain instructors; modernize classroom technology and computer labs; provide equipment and technology for science labs; and offer classes and labs necessary to meet student demand. None of the funds shall be used for administrator salaries or benefits.⁴

Passage of Measure G is a historic accomplishment – it is the first of its kind for a California community college. The real benefit will be in our ability to partially recover from the massive economic ground lost over the past several years due to deep budget cuts from the State. The real winners will be the countless underserved students who are in pursuit of their academic dreams.

The three Colleges have spent many months developing initial plans for utilization of these funds. Since passage of the measure, each College had eagerly begun work, held deliberations and drafted their spending framework through the active participation of faculty, staff and students.

Through the various processes at each College, the plans include:

- Adding class sections to the College schedule that enable students to progress toward the 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 identified student needs and enable the College to move forward toward meeting its mission and goals.

After the plans were developed, the Presidents further discussed these plans in Chancellor's Cabinet. The Presidents fully concurred in the recommendations, forwarding them to the Chancellor and the Board of Trustees for action.

At the December 15th Board of Trustees meeting, each of the College Presidents presented and discussed plans on the use of Measure G funds.

The initial College allocations from the Adopted Budget have been adjusted according to the finalized plans as approved by the Board which can be found on Pages 79-83.

Following are summaries presented by each College President.

⁴ League of Women Voters of California Education Fund <http://cavotes.org>



Cañada College 2010-11 Measure G Plan

Presented by President Thomas Mohr

Cañada is immensely pleased to bring forward a plan for the expenditure of almost two million dollars (\$1,914,605) of Measure G funds. These expenditures address substantially the most urgent academic and personal support needs of the 7,500 students enrolled in the College. Particular attention has been paid to making it possible for students to enroll in courses appropriate to their academic preparation and goals and their advancement through the pathways that lead to completion of their majors and/or CTE certificates. Student support systems known to be critical to student success and completion of programs have been significantly strengthened and initiative taken to expand or develop programs where there are clear, identified but unmet needs.

The process for the delineation of planned Measure G expenditures began immediately after Measure G was approved by the electorate and adhered closely since then to the College's formally adopted structures and processes for planning throughout the College. Deans, faculty and staff of each division revisited program reviews, discussed gaps in programs and developed recommendations to be considered by the two major planning bodies of the College, the Instruction Planning Council and Student Services Planning Council. Formal presentation of the plan was made and discussion conducted at general meetings of every division of the College. The College Budget Committee reviewed at numerous meetings all suggested expenditures before passing the plan forward to the College Planning Council for its final review and endorsement.

Information is provided below that gives perspective to the redemptive impact of Measure G funding and the strategies employed to bring redress to the problems engendered by the severe reductions imposed on the College by the State of California.

Background

Over the past 2 1/2 years, Cañada College experienced overall budget reductions of over 22% resulting in a decrease in faculty and staff and over 40% reduction in adjunct faculty. These reductions had significant impact on the number of sections offered as well as causing a decrease in student services at the college.

The California State Community College System handed down significant reductions in student service support areas including: EOPS, DSP&S, Matriculation and CalWORKs – with some programs experiencing an over 50% reduction in funding. This reduction in services for students and the concurrent increase in demand for support left new students without the support they need to be successful.

Effective Practices:

Student Access, Success and Persistence: Research indicates that large numbers of students entering the community colleges require developmental education. And, for these students to be successful, we need to provide them with the necessary courses and critical support services. By implementing these strategies, we hope to be able to significantly improve their Fall to Spring persistence rates.

Among other activities, this includes:

- Offering sufficient developmental English, reading and math course sections and other courses for students to progress (e.g. transfer, career and technical education)

- Creating individual student education plans to keep students on track
- Creating and maintaining clear transfer pathways and clear Career/Technical pathways for students
- Providing mandatory orientation sessions which are in-depth and address needs of subgroups of students
- Creating an early alert system for students experiencing difficulty
- Establishing learning communities and promoting student engagement
- Expanding our strong honors program that outreaches to all eligible students
- Developing a case-management system for advising for the highest risk students (e.g. low income, veterans)
- Implementing bridge programs (e.g. MathJam, LEAP) and mentoring programs
- Offering tutoring and supplemental instruction opportunities

Workforce Development: The #1 reason most students give for attending college is “to get a good job”. An organized method of connecting Cañada College to the local business and industry is essential to help students make the connection between college and career skills/opportunities. The College needs to be able to provide learning opportunities for students which meet the employers’ needs.

Problems Being Addressed Through Measure “G”:

- Reduced Course Availability:
 - Limited course availability for some basic skills students (e.g. math, English, ESL, and Reading sections were previously closed for 5 weeks)
 - Limited general education/transfer course availability for day and evening students (almost half of our students attend in the evening). For example, BIO 130 sections were completely full and there were only 2 sections of ENGL 100 and 1 section of Speech offered in the evening.
 - Limited career and technical education pathways due to declining section availability
- Distance Education: Need to expand opportunities for additional sections, faculty development, and coordination
- Counseling: A lengthy waiting time for walk-in counseling services
- Articulation: Lack of articulation agreements with many of our primary transfer universities causing problems with students who are transferring
- Orientation: Limited up-front orientation and advising opportunities for new students (e.g. large orientation sessions with only one or two counselors providing limited advising)
- Special Populations: Lack of targeted support services for the students at highest risk of failure
- Bridge Programs: Limited space in our bridge programs (MathJam, LEAP)
- Tutoring Support: Has had significant reductions both in staffing and in tutoring hours
- Workforce Development: A coordinator to develop programming and work with local business and industry to address workforce issues and meet with employers



College of San Mateo Plan for use of Measure G Funds 2010-11

Presented by President Michael Claire

Summary

College of San Mateo's plan for the use of Measure G funds for the 2010-11 year totals \$1,860,000. The plan represents a balanced approach to provide resources to meet our most critical student needs. The College recognizes that Measure G funds represent one-time monies. Consequently, we have been very careful to ensure that we are investing in activities that can be scaled appropriately to meet future economic realities. The College's long-term goals with respect to Measure G funds are as follows:

- Use Measure G as operational "bridge funding" to maintain adequate course offerings and services and to grow offerings and services based upon budget availability.
- Preserve the current college ending balance for contingency purposes.
- Maintain a minimum LOAD of 570.
- Use Measure G to provide funding for expansion in strategic, high-priority areas as identified by the college's Institutional Planning Committee.
- Continue to make deliberate decisions about programs in accordance with the *Board Core Values and Principles* so that the college's fixed cost structure can ultimately absorb potential future budget reductions.

For the current year, the College proposes that the bulk of the funds be applied to maintain class offerings and to provide additional class sections in high-demand areas that are consistent with *Board Core Values and Principles*. Furthermore, student success is a key institutional priority for the college. As a result, some of the funding will be used to provide additional student services, which suffered dramatic reductions as a result of the latest round of budget cuts. The College also plans to use funds to make innovative, systemic changes that we believe will benefit students greatly. Finally, funds will be expended to provide a limited amount of supplies, particularly in instructional areas that have critical needs.

Process

The College used the following shared governance process to develop the proposal:

- 1) President's Cabinet requested that the instructional administrators add sections to the Fall 2010 semester. The instructional administrators developed criteria which were based in part, upon broadly developed college "talking points" as well as waitlist and historical enrollment trend data.
- 2) The Budget Planning Committee (BPC) adopted a *Measure G Spending Framework* to help facilitate decisions about the expenditure of Measure G funds for the Spring 2011 semester. This framework is consistent with the official Measure G criteria and was also reviewed by College Council.
- 3) The *Measure G Spending Framework* was distributed to all college employees and was also discussed at an all-college budget presentation in early November.
- 4) Specific proposals for additional course sections and other resources were developed at the division-level. These proposals were based upon the *Measure G Spending Framework*, the college's intuitional priorities, and program review.

- 5) After the proposals were developed at a division-level, the vice president of instruction and vice president of student services led joint discussions among the instructional and student services administrators and compiled a summary of all requests.
- 6) President's Cabinet reviewed all requests to ensure that the requests met the appropriate criteria. Based upon the requests, Cabinet developed an overall recommendation. Cabinet forwarded their recommendation to the Institutional Planning Committee (IPC). IPC is a shared governance committee with representation from all constituencies. IPC adopted the overall Measure G recommendation in late November.



Skyline College 2010-11 Measure G Plan

Presented by President Victoria P. Morrow

Summary

Skyline College's 2010-11 Measure G Plan encompasses \$2,072,611. The plan represents a coherent approach to providing an excellent educational experience. The plan identifies the specific resources requested, the rationale for each and the Measure G criteria to which they relate. It includes a summary page, and then three major components: a component of instructional staffing for course sections; a component of support services to help students successfully secure and complete their needed courses, certificates and degrees; and a component of course and program innovation. The plan helps the college and its students to recover somewhat from the dire budget cuts made in the past two years, and at the same time to move forward on important work on student success.

Process used for developing the proposal

Late in the summer of 2010 when it was clear that Measure G had passed, some course sections were added to the Fall schedule and resources were also designated for some urgently needed staffing in the One Stop. More significant numbers of additional sections were planned for the Spring schedule, roughly an 8 percent increase, as well as continuation of the One Stop staffing.

Our approach to the remainder of the proposal was designed with the College Budget Committee (CBC). Over the course of five meetings in September, October and November, 2010, the Measure G ballot language was reviewed, guiding principles were established and it was agreed that the proposal process would mirror the College's usual budget process.

Proposals were developed in the divisions based upon the College's Strategic Plan, Educational Master Plan, unit work plans, program reviews and the intended uses of Measure G specified in the ballot language. The proposals were submitted to the vice presidents. They were reviewed, discussed, and then compiled a combined college-wide proposal which was sent to the College Budget Committee (CBC). The proposal was discussed in detail by the CBC at early November meeting, revised in response to their feedback and then the proposal was recommended.

New Skyline President Regina Stroud fully concurs with the recommendation.

District Enrollment

The State does not fund FTES beyond the set State-determined level. Consequently, due to budget constraints, the District has attempted to stay within the District funded enrollment cap. At the end of 2009-10, the District was over its cap by 1800 FTES. Based on the 2010-11 first period report, the District is slightly above cap. As the University of California system and California State Universities limit student admissions and raise fees, enrollment demand at all three Colleges is expected to grow for the upcoming academic year.

The Office of the Vice Chancellor of Educational Services and Planning provided the following enrollment data. The numbers detailing headcount and enrollment are useful but should not be used to project funding as funding is primarily based on FTES. The Headcount data reflects the total number of students in attendance regardless of units taken. Enrollment data reflects 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.

End of First Day of Classes

Tuesday, January 18, 2011

Overview	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	15,691	-2.7%	24,290	-9.2%	25,454	5.1%	65,435	-2.5%
College Headcounts	6,668	-1.1%	9,546	-12.0%	9,927	4.6%	26,141	-3.5%
FTES*	2,071	-2.2%	3,542	-7.0%	3,497	2.1%	9,110	-2.6%
Load**	542	-2.9%	568	0.9%	588	-4.6%	570	-1.9%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	283	1.8%	260	-17.2%	227	2.7%	770	-5.3%
First-Time Transfer	425	2.2%	574	-29.0%	582	-1.0%	1,581	-12.7%
Returning	514	-4.1%	587	-25.4%	658	-10.6%	1,759	-8.3%
Returning Transfer	313	-6.0%	420	-21.8%	432	-0.7%	1,165	-10.7%
Concurrent K-12	213	15.8%	195	56.1%	229	4.6%	637	-24.8%
Continuing	4,917	-1.6%	7,509	-5.7%	7,799	4.9%	20,225	-0.8%

Source: Hyperion Enrollment Static Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 201103 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 2010-11 & 2011-12 Budget Planning

The Board of Trustees approved the 2011-12 Budget and Planning Calendar in January, which can be found on Pages 97-98. The District Committee on Budget and Finance is currently reviewing preliminary income assumptions and expenditure plans for 2011-12. At the Board of Trustees retreat, Board members were briefed on the implications of the State budget to our District and provided direction for the 2011-12 budget assumptions.

Fiscal year 2010-11 marks the third year the State has not funded a cost of living adjustment. The challenge brought on by the budget shortfall has made it difficult to negotiate economic items with collective bargaining units throughout the District.

Cash Flow and Tax Revenue Anticipation Notes (TRANS)

Due to the ongoing apportionment deferrals, it has been necessary to issue TRANS to provide the necessary cash flow to fund District operations prior to the receipt of property tax revenues. The triple flip caused the District to rely on State funds and continued deferrals have severely affected cash flow. Property taxes to support the District’s operations are received in December and April of each year. In prior years, the District has issued up to \$30 million in tax anticipation notes to cover the District’s needs. Currently, conserving cash is paramount to maintaining safe cash levels.

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 2011-12 expenditure plans as budget planning commences. Health care premiums increased sharply for all plans on January 1, 2011. As a result, out of pocket expenses have risen for a number of employees, causing many to switch to medical plans that are more affordable. The largest increase was to HMO plans at an average of 10.6%, PPO plans an average of 8.7% and basic association plans an average of 7.2%. Delta Dental rates increased 1.9% and Delta Care (PMI) and vision care remained at the same level as last year.

The projected Public Employees Retirement System (PERS) employer contribution rate for 2011-12 is 11.4%, an increase of 7% according to the School Services dashboard. The current 2010-11 rate is 10.707%. The PERS Board will not adopt an official rate until their Board meeting in May. Recent news that PERS’ total return over the last ten years was much lower than the estimate has caused PERS to increase contribution rates. Changes to the rate can significantly increase District costs. The State Teachers Retirement System (STRS) Defined Benefit rate has remained at 8.25% for a number of years. Unlike PERS, whose Board authorizes contribution rates, the STRS contribution rate has not increased as the rates are codified in statute and any increase requires legislative action.

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

District Committee on Budget and Finance members:	
Kathy Blackwood	District Chief Financial Officer
Rick Ambrose	CSM Academic Senate
Eloisa Briones	Skyline Budget Office
Robert Hood	Cañada Classified
Jim Keller	District Executive Vice Chancellor
Maggie Ko	CSM Classified
Barbara Lamson	Skyline Classified
Vickie Nunes	Cañada Budget Office
Martin Partlan	Cañada Academic Senate
Masao Suzuki	Skyline AFT
Linda Whitten	Skyline Academic Senate
Jozsef Veres	Cañada AFSCME
Student representatives from each campus	

2010-11 Mid-Year Budget Status

Revenues

The District’s revenue received to date is \$49,690,235 or 44.27% of the total revenue budget. At midyear, non-resident tuition fees exceed the projected budget for the year. Income from Community Education also resulted in the increase to revenue.

Unrestricted General Fund Revenue	2010-11 Adopted Budget	12/31/2010 Actuals	% of Total Budget
Base Revenue	\$104,723,086	\$45,292,480	43.25%
Lottery	2,400,000	170,944	7.12%
State PT Faculty Compensation	628,736	321,031	51.06%
Apprenticeship	99,800	32,318	32.38%
Non Resident Tuition	1,688,341	1,837,713	108.85%
Interest Income	1,000,000	478,210	47.82%
Miscellaneous	1,720,500	1,557,540	90.53%
Total Projected Revenue	\$112,240,463	\$49,690,235	44.27%

Expenditures

The District’s expenditures to date are \$53,003,757 or 45.44% of the total expenditure budget which is equivalent to the percentage for the same period last year.

Unrestricted General Fund Expenses	2010-11 Adopted Budget	12/31/2010 Actuals	% of Total Budget
Cañada College	\$16,591,575	\$8,192,712	49.38%
College of San Mateo	30,581,329	15,272,016	49.94%
Skyline College	26,272,500	13,302,117	50.63%
District Office	17,052,857	8,025,543	47.06%
Central Services	26,152,016	8,241,369	31.51%
Total Expense Budget	\$116,650,277	\$53,003,757	45.44%

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2010 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 (i.e. formula adjustments). In addition, the District has a 5% contingency reserve in the amount of \$6,101,531 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	\$ (177,785)
2000	Classified Salaries	(1,414,224)
3000	Employee Benefits	4,580
4000	Supplies and Materials	509,093
5000	Operating Expenses	1,087,437
6000	Capital Outlay	(15,269)
7000	Other Outgo	<u>75,135</u>
Total		\$59,966

Changes in expenditure budgets are a result of the 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	1,675
8900	Other Sources	<u>58,291</u>
Total		\$59,966

Changes in revenue budgets are primarily the result surplus sale proceeds and a transfer from capital outlay.

General Fund (Restricted) – Fund 3

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

1000	Academic Salaries	\$524,471
2000	Classified Salaries	118,081
3000	Employee Benefits	146,972
4000	Supplies and Materials	(327,669)
5000	Operating Expenses	(206,684)
6000	Capital Outlay	68,578
7000	Other Outgo	<u>368,728</u>
Total		\$806,063

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 48.

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

8100	Federal Revenues	\$813,401
8600	State Revenues	(189,272)
8800	Local Revenues	171,739
8900	Other Sources	<u>10,195</u>
Total		\$806,063

Capital Outlay Projects Fund – Fund 4

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

2000	Classified Salaries	2,137
4000	Supplies and Materials	232,551
5000	Operating Expenses	358,764
6000	Capital Outlay	(526,554)
7000	Other Outgo	<u>35,000</u>
Total		\$101,899

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	\$90,499
8900	Other Sources	<u>11,400</u>
Total		\$101,899

Revenue increased as a result of PG&E rebates and surplus sale proceeds.

Child Development Fund – Fund 6

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

4000	Supplies and Materials	\$800
5000	Operating Expenses	<u>(800)</u>
Total		\$-0-

A budget transfer was posted to reclassify an expense account.

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

8100	Federal Revenues	\$89,426
8600	State Revenues	<u>(89,426)</u>
Total		\$-0-

The California Department of Education shifted the source of funds for the General Center contract from state to federal.

Measure G (San Mateo Parcel Tax) – Fund 6

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

1000	Certificated Salaries	\$(543,249)
2000	Classified Salaries	613,047
3000	Employee Benefits	2,157
4000	Operating Expenses	<u>(235,054)</u>
5000	Supplies and Materials	<u>163,100</u>
Total		\$-0-

Changes in expenditure budgets are a result of realignment within the Colleges and the transfers from Central Services to the sites as specified in the December recommendations.

Trust Fund (Student Aid) – Fund 7

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

7600	Payments to Students	<u>\$80,250</u>
Total		\$80,250

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

8900	Other Sources	<u>\$80,250</u>
Total		\$80,250

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 to eligible students.

Self Insurance Fund

The Self Insurance Fund (Page 44) 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 \$473,971 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 46) 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 49-53) 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 \$927,865 in 2009-10 to \$883,420 in 2010-11. The \$44,445 decrease can be attributed to the drop in enrollment and no increase in the health fee for the academic year. 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

Currently, the parking fee for a full semester is \$40 which is the maximum amount as permitted by the Education Code. The Summer session fee remains at \$20. A two-term Fall/Spring semester parking permit is available for \$70. The increase in fees in fiscal year 2008-09 brought SMCCCD fees consistent with neighboring colleges in order to reduce the annual operating deficit. In accordance with State law, students eligible for a Board of Governor's Grant that waives their enrollment fees continue to pay only \$20 per semester for a parking permit.

Mid-year parking fee revenue decreased from \$1,282,797 in 2009-10 to \$1,225,692 in 2010-11. The 4.4% decrease is due to lower enrollment as both parking permit sales and parking citation fees have dropped. Closures to parking lots due to ongoing construction and improvements may have also contributed to fewer students using parking facilities.

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 56-57. The adjusted budget is \$117,553,949. Project expenditures as of December 31 were \$60,565,941.

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

Capital Improvement Program

The focus of the Capital Improvement Program for fiscal year 2010-2011 is the final completion of construction on the College of San Mateo Design-Build Project, Skyline College Design-Build Project, and Cañada College's Buildings 5 and 6. These projects, approximately 70% of the value of the District's second phase of the Capital Improvement Program (CIP2), are proceeding toward completion and building occupancy according to or ahead of schedule and on budget. In addition to these major projects, planning, design and construction continue on two State-funded electrical upgrades at Skyline and Cañada College, as well as the North Gateway Project at College of San Mateo. Construction will remain active, albeit diminished in quantity at all three campuses.

Staff continues to revise and update the master schedule and the master budget of the Capital Improvement Program to coincide with the funding and programming requirements of CSM and Skyline College's Design-Build Projects, as well as State and locally funded modernization projects. Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed reflect currently planned schedules as of February 2011, but are subject to change.

CAÑADA COLLEGE



Completed Projects – The following projects were completed in 2010:

- Buildings 2/3/16/17/18 exterior painting
- Cañada Vista Faculty/Staff housing
- Campus tree trimming project
- Cañada College road paving
- Building 9 Student Services remodel
- Cañada Facilities Maintenance Center
- Veteran's Center

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

- Buildings 5/6 Student Center/classroom modernization (State-funded)
 - Anticipated occupancy: Fall 2011

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

- Electrical Infrastructure upgrades (State-funded)
 - This project was approved and funded as a Priority A-4 Immediate Infrastructure Failure project
 - Bids are expected to be released in March 2011 with the start of construction in Fall 2011
- Parking Lot 4 Planter and Entrance upgrade, fire road paving
- Cafeteria Dining Room remodel

- Cañada exterior painting project

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:

- Building 1 Fitness Center conversion and renovation
- Building 13 Multiple Program Instructional Center modernization
- Building 3 Performing Arts modernization – Phase 2

COLLEGE of SAN MATEO



Completed Projects – The following projects were completed in 2010:

- CSM CIP2 Design-Build Project
 - Health and Wellness Building 5
 - Aquatic Center
 - San Mateo Athletic Club
 - CSM Chiller Plant
 - KCSM Tower and Antennae relocation
 - Site work improvements:
 - Southern site, Beethoven and Olympian parking lots
 - Western half of the central quad
 - Roadway improvements
 - Central Spine
 - Building 10 plaza
 - Building 4 Stelevator
- Buildings 12/15/17/34 Design Build modernization
 - Buildings 12, 15 and 17
- Building 9 KCSM improvements and restroom modernization

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

- CSM CIP2 Design-Build Project
 - New Building 10 College Center
 - Construction Period: Spring 2009 - Spring 2011
 - Occupancy: Spring/Summer/Fall 2011
 - Site work improvements—final phases
 - Construction Period: Spring 2011 - Summer 2011

- Buildings 12/15/17/34 Design Build modernization
 - Building 34
 - Construction Period: Spring 2011 - Summer 2011
- Hillsdale parking lot project
 - Phase 1, upper lot, expected completion date March 2011
 - Phase 2, lower lot, expected completion date June 2011
- North Gateway Project
 - Phase 1: Electrical Load Center 8 and tree maintenance, expected completion Summer 2011

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

- North Gateway (demolition of Buildings 21-29) Project
 - Phase 2: demolition of Buildings 21-29, landscaping, hardscape
 - Bid April 2011. Start Construction: late Summer 2011
- CSM exterior painting project

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:

- Building 8 Gymnasium modernization
- Building 19 Emerging Technologies Center
- Building 12 renovation

SKYLINE COLLEGE



Completed Projects – The following projects were completed in 2010:

- Facilities Maintenance Center
- CIP2 Design-Build Project
 - New Building 11 Automotive Transmission Facility
 - Central Quad landscaping
 - Parking lots A, N, P, R, F, G
 - Primary and Secondary entrances
 - Road pavement and completion of roundabout
 - Building 1-A Powerhouse
- Spark Point and Veteran’s Center

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

- CIP2 Design-Build Project

- New Building 4 Multicultural Center, Cosmetology, Administration and classrooms
 - Construction Phase: Spring 2009 - Spring 2011
 - Occupancy: Spring/Summer/Fall 2011
- Site work improvements

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

- Electrical infrastructure upgrades
 - This project was approved and funded as a Priority A-4 Immediate Infrastructure Failure project.
 - Bids are expected to be released by March 2011 with the start of construction by Summer 2011
- Skyline exterior painting project

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:

- Skyline College Center for Kinesiology and Human Performance - new construction
- Building 2 Workforce and Economic Development Prosperity Center
- Center for the Arts, replacement of Building 1

Enterprise/Auxiliary Fund

Bookstores

The following report covers the period July 1, 2010 through December 31, 2010 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	2010-2011	2009-10	\$ Change	% Change
Regular Merchandise Sales	\$3,311,479	\$3,655,329	(\$343,850)	-9%
Computer Products Sales	81,785	241,140	(159,355)	-66%
Total Merchandise Sales	3,393,264	3,896,469	(503,204)	-13%
Textbook Rental Sales	102,085	87,519	14,566	17%
Total Sales	\$3,495,349	\$3,983,988	(\$488,639)	-12%

Regular merchandise sales have decreased this year compared to last year, with computer product sales decreasing substantially due to the elimination of the relationship with Apple Computer after Apple’s determination to effectively pull out of small to mid-size college partnerships. Textbook sales are down significantly over last year due to a number of factors including the decline in enrollment, the reduction of sections offered (particularly in the Summer session) and the loss of power on the first day of Fall classes at College of San Mateo.

Although textbook sales have declined significantly, we continue to see increases in textbook rentals at all three campuses. In this academic year, the textbooks rented to students represent a savings to students of \$306,255 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 the Fall semester, 2005, the textbook rental program has saved students in the District more than \$2 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 1,000 titles students can choose to rent. All of these textbooks have been purchased through a series of grants and donated funds as well as from the bookstores’ capital reserve. The staff at Cañada College and the Cañada College Bookstore has worked tirelessly to identify additional sources of

funding that has helped the program grow to its current size. Additional plans are underway to make the program even larger in 2011-12.

Comparative figures are shown below:

Bookstore Recap	2010-2011	2009-10	\$ Change	%Change
Operations				
Merchandise Sales	\$3,393,264	\$3,896,469	(\$503,204)	-13%
Cost of Goods Sold	2,278,982	2,669,364	(390,382)	-15%
Textbook Rental Income	102,085	87,519	14,566	17%
Gross profit from Operations	1,216,368	1,314,624	(98,257)	-7%
Total Operating Expenses	1,192,631	1,229,230	(36,600)	-3%
Net Income/(Loss) from Operations	23,737	85,394	61,657	72%
Interest and Other Income	90,464	112,895	(22,431)	-20%
Net Income Before Other Expenses	114,201	198,289	(84,088)	-42%
District Support				
Admin Salary/Benefits	58,537	56,888	1,650	3%
Other Expense: District Support	83,620	40,527	43,093	106%
Net Change in Fund Balance	(\$27,956)	\$100,874	\$128,830	-128%

Cost of goods sold decreased significantly, as expected, with lower computer product sales. Total direct operating expenses decreased by 3% over this same period in 2009-10 due to a reduction in administrative salary expenses because of a reallocation of expenses across the services and reduction of inventory related costs. The bookstores have substantially increased their financial investment in the textbook rental program which accounts for the 106% increase in Other Expenses.

Interest and other income decreased due to lower computer product sales commission payments as well as reduced interest income on our investments.

It is expected that this will be a very challenging year for the bookstores as the state of the budget continues to require enrollment reductions at some campuses. This reduction, coupled with the added competition from numerous outside organizations, will put added pressure on the bookstores' overall financial performance. All District Auxiliary and Commercial Operations are dependent on a strong, stable enrollment for continued success. 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 County 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, 2007, ending on June 30, 2012.
- The District's snack vending partner is Action Vending. The contract was awarded on January 1, 2007, ending on June 30, 2011.
- The District has a contract with KJ's Café to operate the coffee concession stands at both Skyline College, operating as El Capitan Espresso, and College of San Mateo, operating as Drip Coffee. The contract was awarded on August 16, 2006 and expires on August 16, 2011.

- The District’s food service partner is Pacific Dining Services. The contract was awarded on July 1, 2007 ending on June 30, 2010 with an option for two one year renewals thereafter. The District has renewed the contract for the 2010-11 year as per the option to renew in the contract.

Pacific Dining, under the leadership of Rick and Sonia McMahon, Hugo Ramos and Octavio Amezcua, operate the food service at the three District campuses after being awarded the contract in June 2007. College of San Mateo operates a mobile kitchen procured to augment operations with the demolition of Building 5 (where the CSM cafeteria was previously housed). The satellite food operation (kiosk) was demolished in early June 2010 to begin the landscaping work around the Campus Center Building (B10N). The campus is served by the mobile kitchen and the newly opened Le Bulldog (located in the Health and Wellness Building (B5) for the 2010-11 academic year. The cafeteria at Cañada College, located in B5, was closed after classes in December 2009 to renovate that building. Cañada College is now being served by a mobile kitchen located adjacent to B9 as well as the Cañada Bookstore and the Pony Espresso which is operated by the Bookstore. The Skyline College cafeteria, located in Building 6, is the only fully operational food service enterprise in the District and is running very well under the leadership of Hugo Ramos.

Second quarter comparisons are noted below:

Cafeteria Recap	2010-11	2009-10	\$ Change	%Change
Food Service Income	\$71,149	\$57,319	\$13,830	24%
Vending Income	36,040	33,977	2,063	6%
Interest Income	1,521	1,042	479	46%
Other Income	20,000	584	19,416	3325%
Total Revenues	128,787	92,923	35,788	39%
Expenditures	113,531	103,787	9,744	9%
Net Change in Fund Balance	\$15,180	(\$10,864)	\$26,044	240%

Compared to the second quarter 2009-10, food service income has increased by 24%. Despite the challenges presented by the construction at two of the three campuses, Pacific Dining has done an excellent job of providing service to our community. Since assuming the contract in June 2007, Pacific Dining has made numerous operational improvements including upgrades in the cafeteria menu, catering and the overall customer service focus of the company. Vending income has increased by 6% (income from Pepsi and Action Vending) as a direct result of adding back some vending machines throughout the District after construction related issues and building closures forced us to remove machines. The increase in Other Income to \$20,000 is due to the annual sponsorship received from Pepsi that came in the second quarter.

San Mateo Athletic Club and the San Mateo Aquatic Center

On April 1, 2010, the District opened a state-of-the-art fitness and aquatic center on the campus of College of San Mateo in the newly constructed Health and Wellness Building. This incredible new building provides classrooms and labs for career and technical programs including nursing, dental assisting, cosmetology, health fitness, and dental hygiene (when state funding permits).

The San Mateo Athletic Club (SMAC) is a professionally managed enterprise program sharing the state-of-the-art fitness facility. The SMAC shares the instructional and training space on two levels of the Health and Wellness building that includes a large main floor, four exercise studios on the second level, an aquatics complex with a 50-meter Olympic size competition pool along with a 25-meter instructional pool for Adaptive Fitness and other group exercise classes. The SMAC and its members enjoy this multi-use College of San Mateo facility that provides credit classes, non-credit classes, community education and adaptive fitness.

Operating as an enterprise, SMAC is a 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 create a revenue stream that will supplement the College budgetary needs including equipment replacement and maintenance. SMAC provides the community broader access to the College of San Mateo and demonstrates in a very real way that the District is a community-based organization offering a broad spectrum of educational and training opportunities. The concept of multi-use facilities has gained much attention from other community colleges up and down the state.

Operating as an enterprise through District Auxiliary Services and Commercial Operations, SMAC is self-sustaining with no contribution from the General Fund. Like the other enterprise operations in the District (bookstores, food services and campus vending), SMAC is expected to generate revenue sufficient to meet all of its operational expense needs and, as we mature, develop a surplus that will aid the District and College in other mutually agreeable endeavors. As part of the SMAC budget, we have allocated 4% of net revenue to a sinking fund so that equipment can be replaced as it ages with no impact on the General Fund. This is a critically important benefit to the College. The sinking fund will allow us to replace instructional equipment when needed without impacting the over-burdened instructional equipment budget.

SMAC received start-up funds of up to \$1 million (although it has used under \$400K) from the District's redevelopment revenues. It is expected that these funds will be completely repaid within the first three years of operation, if not sooner. As of December 2010, the SMAC membership has climbed to 2,060 memberships and 2,914 members, leading us to believe that, not only is the value and the need for this facility continuing to grow at a rapid rate, but also that we will meet and achieve our financial and operational goals.

Through December 31, 2010, key accomplishments include:

- 2,060 memberships (already above 2010/11 projected levels)
- 2,914 members
- More than \$62/month average dues (avg. dues originally projected at \$51.10)
- 400+ visits per day with a peak of nearly 1000 visits per day
- 46% of SMAC staff are College students, staff or faculty
- More than 70 group exercise classes per week
- More than 3,500 group exercise attendees per month
- More than 185 Master Swim program enrollees
- Successful pool rental program for local schools and community-based swim programs
- 100% of SMAC staff are AED and CPR certified
- 100% of SMAC staff meet or exceed MediFit/District employment standards and criteria
- High level of customer satisfaction as witnessed by lower than projected levels of membership attrition and high levels of membership referral:
 - April Referral = 74
 - May Referral = 77
 - June Referral = 83
 - July Referral = 115
 - August Referral=106
 - September Referral= 66
 - October Referral= 90
 - November Referral= 57
 - December Referral= 52

CSM Fitness Center financial summary:

CSM Fitness Center	2010-11**
Operating Revenues	
Registration & Membership	\$638,927
Personal Training	43,980
Aquatics	114,259
Parking	24,069
Group Exercise	14,311
Retail	1,030
Other Income	8,859
Total Operating Revenue	845,435
Operating Expenses	876,543
Net Operating Income/(Loss)	(31,109)
Interest and Other Income	2,930
Net Income Before Other Expenses	(28,179)
District Support	
Other Expense: Admin Salary/Benefits	17,133
Other Expense: District Support	5,468
Net Change in Fund Balance	(\$50,780)
** Business commenced on 04/01/2010, accordingly no prior year data is available for comparison.	

Net Income before Other Expenses shows a modest net loss of \$28,179. In this financial report, SMAC has absorbed all of the facility and equipment maintenance costs that will be shared by the District. A detailed usage analysis has been performed to determine the proper allocation of these expenses. The expenses include locker room perishables, towels, gym wipes, all custodial costs, equipment preventative maintenance and pool, fitness and group exercise supplies and parts. The reallocation of these costs will be done based on actual usage. The proper allocation of these expenses will improve the overall financial performance of SMAC.

It is important to note that the financial proforma predicted a net loss of \$181,377 this fiscal year before showing a profitable year in fiscal year 2011-12. Based on current projections, there should be a net surplus at the end of 2010-11 rather than the projected deficit in the proforma. Membership dues far exceed what was predicted in the proforma; dues for the entire fiscal year were targeted at \$799,677. As of December 31, 2010, we are at 80% of the budgeted goal with half of the fiscal year remaining. The projected income for both Aquatics and Personal Training are currently below budgeted expectations. Plans are in place to improve both of these areas in the remaining six months of the year. Challenges exist in Aquatics due to the hours available to program the pools. Both pools are used by the College athletic program as well as SMAC, impacting the revenue that can be raised. An awareness campaign is under way in SMAC to highlight the value of personal training. It is our expectation that the rollout of our “Jump Start” campaign will help increase the revenue from personal training.

The mission of SMAC is more than 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. With a facility such as this, 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.

SMAC also engages the community in a way that we have never done before. The interaction of community members with students sharing the same space in pursuit of similar goals has been an invaluable asset for both groups. The engagement of the members from the community to life at the College has been equally important. SMAC has attracted many of our neighboring schools to partner with us in the use of the facility.

With much anticipation and excitement, discussions are currently underway between the College academic team and the SMAC team to brand SMAC as a “teaching health club”. This is certainly an innovative concept. This partnership will offer students at College of San Mateo who are pursuing a career in the still growing fitness industry (despite the current economic conditions) 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. This planned 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. SMAC is 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.

We are very proud of the accomplishments made at SMAC in such a short period of time. We continue to exceed expectations on all levels and will always strive to be the best facility in the Bay Area that offers not only a place to work out but also a place to teach, learn and develop habits, knowledge, skills and abilities that will benefit all those we serve for a lifetime.

Child Development Fund

The Child Development Fund (Pages 74-78) 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.

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. Cañada College has temporarily transferred its portion of the General Center/State Preschool agreements to the City of Pacifica.

Since the Board expressed concern about the amount of subsidies from the general fund to the CDC, the Colleges reviewed their programs and presented their cases to the Board last year. The decision to allocate redevelopment funds to offset the subsidy was granted for two years, allowing time for the centers to find other solutions and become more self-sufficient. Soon after the Board’s decision, both Skyline College and the College of San Mateo began looking into strategies to increase revenue and reduce expenses.

In the current year (2010-11), CSM subsidies have been reduced from \$85,000 to \$7,000. Skyline has focused on reviewing current contracts and meeting the State law and regulation mandates. The strategies outlined will assist in maximizing current resources while maintaining the integrity of the program.

Following are effective strategies already implemented by the Colleges:

For enhancing revenue

1. Increasing tuition fees for non-subsidized families (CSM and Skyline)
2. Securing child care reimbursements at a higher rate for CalWORKs students by contracting with Human Service Agency of San Mateo County as an alternative payment source (CSM)
3. Implementing successful fund-raising activities and securing additional support from CSM and Skyline’s Associated Student Senates
4. Submitting grant proposals in March 2011 to Kaiser Permanente San Mateo Area Community Benefit 2011 Grant Program and Sequoia Healthcare District Healthy Schools Initiative School-Based Grants Program to assist in funding the Child Development Center’s nutrition services program (CSM)

For reducing expenses

1. Continuing to prepare children's breakfasts and afternoon supplements on-site (CSM and Skyline)
2. Continuing to not fund two vacant positions at CSM (CDC Teacher II and Office Assistant II)
3. Reducing costs of substitutes by creating an internal career ladder/intern program and utilizing federal work study students when possible (Skyline)

Additional strategies proposed for increasing revenue:

1. Increasing child care capacity and creating availability for non-subsidized families including potential employer-sponsored child care (Skyline)
2. Submitting grant proposals to assist in funding the parent education components of the program (Skyline)
3. Seeking corporate sponsorship to offset the cost of program supplies (Skyline)
4. Explore funding for lab hours used to generate FTES using the SARS software system to track hours by students using the CSM and Skyline Child Development Centers to complete course assignments from a variety of departments Districtwide (i.e. Nursing, Dental Assisting, Middle College, Psychology)
5. Explore charging a student fee to support child care services on campus (CSM and Skyline)
6. Explore increasing funding contracts to include federal monies (i.e. Head Start) at Skyline
7. Securing child care reimbursements at a higher rate for CalWORKs students by contracting with Human Service Agency of San Mateo County as an alternative payment source (Skyline)

Trust Fund (Student Financial Aid)

Awards for Fall 2010 are reflected in this report and total \$9,317,227, an increase of \$2,643,328 over the same period last year. The increase is due to the increase in the maximum Federal Pell award from \$5,350 to \$5,550 and a continuing increase in the number of students applying and receiving financial aid Districtwide. Additional Fall 2010 awards, along with those for Spring 2011, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 86-89.

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.

Effective Spring 2011, the District will be providing financial aid students with a new option for receiving their financial aid awards via a debit card. Sallie Mae will be providing financial aid disbursement services, transferring the student awards to either a debit card or to a student's checking account. This should result in students receiving their cash sooner and in a form more convenient to them than a paper check, as well as reducing the District's costs for printing, mailing and answering questions about financial aid checks. There is no cost to the student for this service.

Retirement Reserve Fund

Effective July 1, 2009, the District started charging itself an amount to cover the future medical benefit costs for current employees. These charges appear as part of the benefit expenses in all funds, and will be transferred to this fund.

The fund balance is projected to have a fund balance of \$30 million at the end of the current fiscal year ending June 30, 2011.

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 was established to meet future needs and to lessen the burden on the general fund. The Retirement Reserve Fund can be found on Page 92.

GASB 45

New Governmental Accounting Standards Board (GASB) standards have required public entities to disclose the existence and/or cost of retiree health benefits. Governmental Accounting Standards Board Statement 45 (GASB 45) establishes uniform financial reporting standards for Other Post-Employment Benefits (OPEB) other than pensions and requires school districts to financially recognize their liabilities for retiree health and welfare benefits. For the District, this includes the cost of post-retirement medical benefits for its current and future retirees. Like many governmental employers, the District pays for medical insurance for retirees.

A Retirement Board of Authority (RBOA), consisting five members representing the various constituent groups throughout the District, was appointed by the District Board of Trustees. The RBOA meets quarterly at this time. The RBOA has received a significant overview of investment platform options, including an assessment of risk tolerance, and has established a GASB 45 funding investment policy statement. Retired County Counsel Tom Casey has also provided training in conflicts of interest and fiduciary liability responsibility.

Additionally, the Board approved the establishment of a Post-Retirement Irrevocable Trust Fund. During 2009-10, the District transferred \$5 million into the trust; another \$10 million was transferred into the irrevocable trust in 2010-11, \$5 million in November 2010 and an additional \$5 million in January 2011. Next June's statement will reflect those deposits. The District will continue to monitor the investments in the irrevocable trust and transfer funding as cash flow permits.

KCSM

One of the areas of concern identified by the Board last fiscal year was KCSM. The Board has made it clear, as with the Child Care Centers that they did not intend to continue subsidizing the TV station. The District can no longer offer subsidies to programs which are peripheral to our core educational mission.

During several meetings last year, KCSM General Manager Marilyn Lawrence made presentations as the Board listened to ideas and plans on how best to address its financial situation. Regarding KCSM-TV, she recommended pursuing a combination of lease agreements. If lease agreements cannot be completed, a contract with an outside management company should be pursued and if neither option is completed, a bid document should be prepared for the sale of the station.

Following the Board's direction, the Adopted budget for 2010-11 reflects zero General Fund budgets for KCSM as these are now showing in the Restricted Fund.

District Housing

Cañada Vista held its grand opening at the Cañada campus in Redwood City on August 12, 2010. Cañada Vista is a craftsman-inspired, two and three-story complex with stunning views of the Bay, South San Mateo County and the Woodside hills. It provides housing to District faculty and staff providing a first-class, luxury type apartment complex.

Cañada Vista has 60 units and all but five units are occupied. The five units will be made available to new faculty who will be hired in the Spring and next Fall. Currently, there are about 20 names on the wait list for either Cañada Vista or College Vista in San Mateo.

As is the case with College Vista, rents are significantly below market rate, giving residents the opportunity to save for a down payment on a home.

Associated Students

The following report covers the period July 1, 2010 through December 31, 2010 for the Associated Student Bodies.

Total income and expenditures for the Associated Student Body (ASB) at each College for the second quarter of 2010-11 and 2009-10 are listed below:

ASB Total Income	2010-11	2009-2010	\$ Change	%Change
Cañada College ASB	\$42,536	\$63,662	(21,126)	-33.19%
College of San Mateo ASB	98,224	110,562	(12,338)	-11.16%
Skyline College ASB	92,428	92,014	414	0.45%

ASB Total Expenditures	2010-11	2009-2010	\$ Change	%Change
Cañada College ASB	\$14,364	\$24,547	(\$10,183)	-41.48%
College of San Mateo ASB	52,604	82,709	(30,105)	-36.40%
Skyline College ASB	42,365	21,686	20,680	95.36%

Activity card sales are the major source of income for the Associated Students. Activity card sales at Cañada College and College of San Mateo have decreased due to decline in enrollment in 2010-11 compared to that of 2009-10.

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.

Both Cañada and CSM had decreases in program expenses as well as all other operating expenses. Skyline went the opposite direction; it held more program events this year and has invested \$5,809 in a leadership training conference.



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Budget Tables

Page 29 – SMCCCD Funds Chart

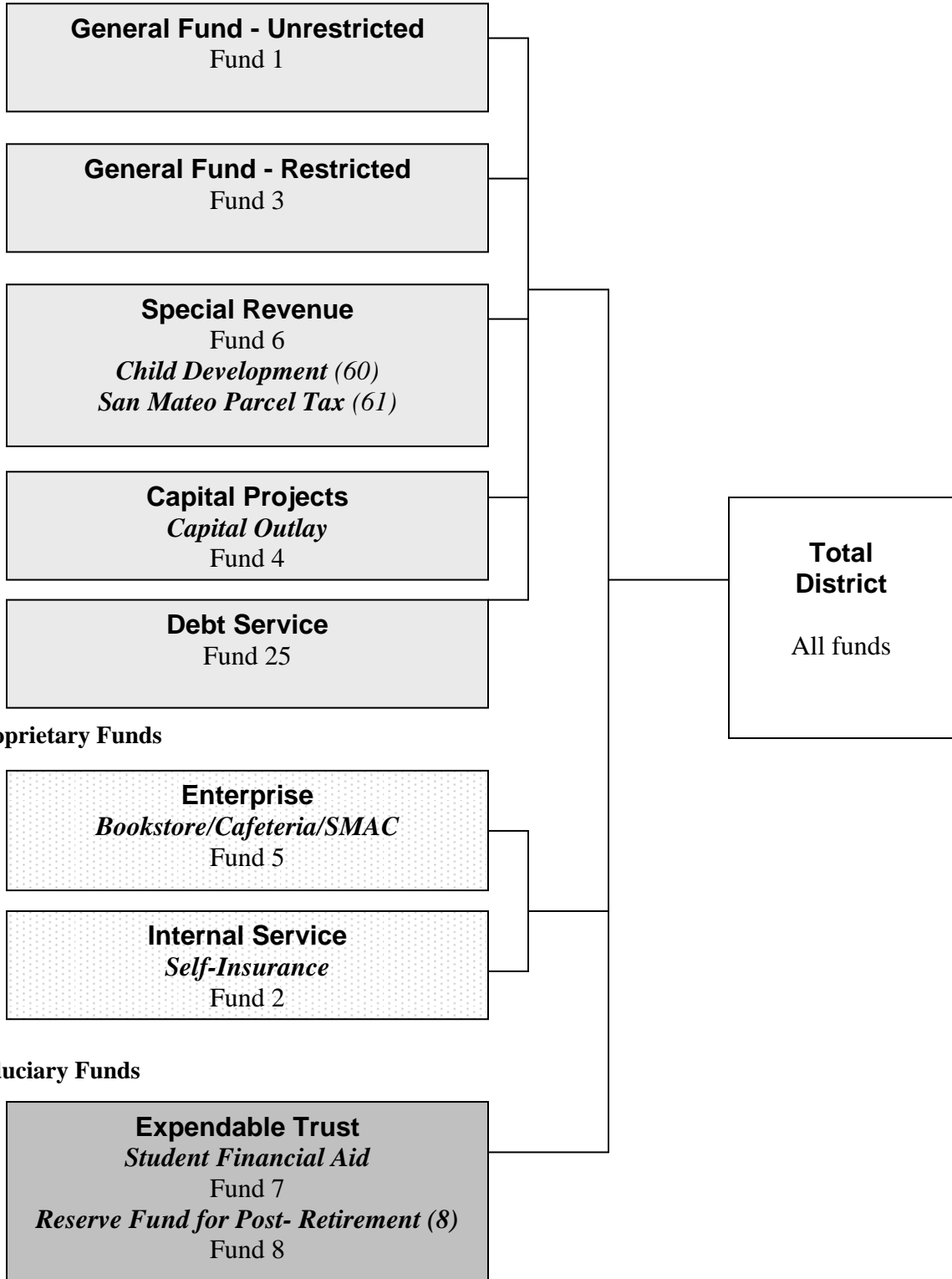
Page 30 – 2010-11 Adoption Budget

Page 32 – 2010-11 Mid-Year Actuals

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San Mateo County Community College District Funds

Governmental Funds



**San Mateo County Community College District
2010-2011
Final Budget - All Funds**



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

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

Revenue

1	Federal Revenue	0	6,039,705	39,680	0	0	0
2	State Revenue	43,573,261	9,821,027	395,700	0	0	115,000
3	Local Revenue	68,667,202	11,007,708	231,753	6,000,000	8,211,164	26,436,200
4	Total Revenue	112,240,463	26,868,440	667,133	6,000,000	8,211,164	26,551,200

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	47,320,673	4,158,429	168,737	4,800,000	142,080	0
7	Classified Salaries	24,170,379	8,165,647	506,284	0	3,491,224	0
8	Employee Benefits	23,354,320	3,760,311	334,472	875,000	1,266,081	0
9	Materials & Supplies	3,914,839	3,419,131	51,600	325,000	5,543,426	0
10	Operating Expenses	17,826,278	6,461,909	10,803	0	8,337,661	0
11	Capital Outlay	63,789	966,900	1,680	0	76,239,161	0
12	Total Expenses	116,650,277	26,932,326	1,073,575	6,000,000	95,019,633	0

Transfers & Other

13	Transfers In	0	813,054	406,443	0	0	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(5,466,527)	0	0	0	0	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	0	(983,555)	0	0	0	(26,363,992)
18	Total Transfers/Other	(5,466,527)	(170,502)	406,443	0	0	(26,363,992)

Fund Balance

19	Net Change in Fund Balance	(9,876,342)	(234,388)	0	0	(86,808,469)	187,208
20	Beginning Balance, 7/1/10	15,977,878	4,946,405	188,719	0	218,549,643	20,213,255
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 6/30/11	6,101,537	4,712,017	188,719	0	131,741,174	20,400,463

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

**San Mateo County Community College District
2010-2011
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	15,163,205	0	21,242,590	1	
0	0	0	0	441,176	0	54,346,164	2	
8,220,000	196,000	2,120,110	115,625	365,000	300,000	131,870,762	3	
8,220,000	196,000	2,120,110	115,625	15,969,381	300,000	207,459,516	4	
5,500,000	0	155,733	0	0	0	5,655,733	5	
0	0	0	0	0	0	56,589,919	6	
1,280,000	21,850	1,363,706	26,709	0	0	39,025,799	7	
380,000	6,470	0	12,752	0	0	29,989,406	8	
22,000	78,000	283,539	10,000	0	0	13,647,535	9	
823,700	85,680	100,000	926,000	0	55,000	34,627,031	10	
0	0	0	0	0	0	77,271,530	11	
8,005,700	192,000	1,902,978	975,461	0	55,000	256,806,952	12	
0	0	0	0	0	2,502,131	3,721,527	13	
0	0	0	1,745,000	0	0	1,745,000	14	
0	0	0	0	0	0	(5,466,527)	15	
0	0	0	0	0	0	0	16	
0	0	0	0	(15,969,381)	(10,000,000)	(53,316,928)	17	
0	0	0	1,745,000	(15,969,381)	(7,497,869)	(53,316,928)	18	
214,300	4,000	217,132	885,164	0	(7,252,869)	(102,664,365)	19	
6,677,738	415,501	(321,504)	7,504,143	250,430	33,749,527	308,151,735	20	
0	0	0	0	0	0	0	21	
6,892,038	419,501	(104,372)	8,389,307	250,430	26,496,658	205,487,371	22	

San Mateo County Community College District
2010-2011
Second Quarter Actuals - All Funds



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

Revenue

1	Federal Revenue	0	2,312,678	75,992	0	0	0
2	State Revenue	32,156,793	2,960,796	106,047	0	2,219,000	69,187
3	Local Revenue	17,533,442	4,194,929	122,797	3,554,054	0	14,442,309
4	Total Revenue	49,690,235	9,468,403	304,836	3,554,054	2,219,000	14,511,496

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	22,662,279	2,092,737	80,882	196,463	85,316	0
7	Classified Salaries	10,848,255	3,729,516	248,528	26,457	1,455,882	0
8	Employee Benefits	13,198,758	1,708,303	160,030	21,068	546,371	0
9	Materials & Supplies	847,156	597,059	20,476	9,953	1,866,668	0
10	Operating Expenses	5,152,273	1,402,466	5,072	24,992	4,951,699	0
11	Capital Outlay	19,831	12,179	0	0	51,660,006	0
12	Total Expenses	52,728,553	9,542,262	514,989	278,933	60,565,941	0

Transfers & Other

13	Transfers In	\$0	135,173	160,030	0	0	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(275,203)	(80,250)	0	0	0	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	(30,000)	(262,471)	0	0	0	(18,896,191)
18	Total Transfers/Other	(305,203)	(207,548)	160,030	0	0	(18,896,191)

Fund Balance

19	Net Change in Fund Balance	(3,343,521)	(281,406)	(50,122)	3,275,121	(58,346,941)	(4,384,695)
20	Beginning Balance, 7/1/10	15,977,878	4,946,405	188,719	0	218,549,642	20,213,255
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 12/31/10	12,634,357	4,664,999	138,598	3,275,122	160,202,701	15,828,560

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

**San Mateo County Community College District
2010-11
Second Quarter Actuals - 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	8,440,110	0	10,828,780	1
0	0	0	0	255,466	0	37,767,289	2
3,585,812	108,711	845,435	838,358	240,438	255,895	45,722,180	3
3,585,812	108,711	845,435	838,358	8,936,013	255,895	94,318,248	4
2,278,982	0	0	0	0	0	2,278,982	5
0		0	19,630	0	0	25,137,307	6
693,525	31,354	0	10,425	0	0	17,043,943	7
208,880	8,181	0	0	0	0	15,851,592	8
0		0	443,915	0	0	3,785,227	9
432,382	70,746	876,543	0	0	15,008	12,931,180	10
0	0	0		0	0	51,692,016	11
3,613,769	110,281	876,543	473,970	0	15,008	128,720,249	12
0	0	0	0	80,250	0	375,454	13
0	0	0	0	0	1,164,916	1,164,916	14
0	0	(19,671)	0	0	0	(375,454)	15
0	0	0	0	0	0	0	16
0	0	0	0	(9,317,227)	(5,000,000)	(33,505,889)	17
0	0	(19,671)	0	(9,236,977)	(3,835,084)	(32,340,644)	18
(27,957)	(1,570)	(50,779)	364,388	(300,964)	(3,594,197)	(66,742,644)	19
6,677,738	415,501	(321,504)	7,504,143	250,430	33,749,526	308,151,733	20
0	0	0	0	0	0	0	21
6,649,781	413,931	(372,283)	7,868,531	(50,535)	30,155,329	241,409,089	22

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund (Fund 1)

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

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

San Mateo County Community College District
2010-2011 Mid-Year Report
Unrestricted General Fund (Fund 1) - Cañada College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 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	1,203,012	1,500,864	1,785,848	2,186,719	2,186,719	1,969,880	90%	3
4 Total Revenue	\$1,203,012	\$1,500,864	\$1,785,848	\$2,186,719	\$2,186,719	\$1,969,880	90%	4
Expenses								
5 Certificated Salaries	\$4,971,006	\$5,036,482	\$5,104,375	\$9,495,408	\$9,438,728	4,597,862	49%	5
6 Classified Salaries	1,588,036	1,644,606	1,722,255	3,483,820	3,512,021	1,648,118	47%	6
7 Employee Benefits	1,417,622	1,482,444	1,672,566	3,674,541	3,674,751	1,668,063	45%	7
8 Materials & Supplies	106,384	55,670	50,382	445,219	438,259	73,726	17%	8
9 Operating Expenses	255,551	276,635	218,914	(512,412)	611,583	194,308	32%	9
10 Capital Outlay	20,335	0	1,549	5,000	5,000	635	13%	10
11 Total Expenses	\$8,358,934	\$8,495,837	\$8,770,041	\$16,591,575	\$17,680,342	\$8,182,712	46%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0	0%	12
13 Other Sources	0	0	0	0	(1,000)	0	0%	13
14 Transfers out	0	0	0	(10,422)	(10,422)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(8,925)	0	(20,000)	(20,000)	100%	16
17 Total Transfers/Other	\$0	\$0	(\$8,925)	(\$10,422)	(\$31,422)	(\$20,000)	64%	17
Fund Balance								
18 Net Change in Fund Balance	(\$7,155,922)	(\$6,994,973)	(\$6,993,118)	(\$14,415,278)	(\$15,525,045)	(\$6,232,832)		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	(\$7,155,922)	(\$6,994,973)	(\$6,993,118)	(\$14,415,278)	(\$15,525,045)	(\$6,232,832)		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
2010-2011 Mid-Year Report
Unrestricted General Fund (Fund 1) - College of San Mateo



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 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	3,062,043	3,184,256	3,944,230	4,216,330	4,272,562	3,822,452	89%	3
4 Total Revenue	\$3,062,043	\$3,184,256	\$3,944,230	\$4,216,330	\$4,272,562	\$3,822,452	89%	4
Expenses								
5 Certificated Salaries	\$10,892,931	\$10,851,704	\$10,399,524	\$18,228,177	\$18,408,463	\$9,413,916	51%	5
6 Classified Salaries	2,996,085	3,100,637	2,995,603	4,816,514	\$4,890,818	2,275,192	47%	6
7 Employee Benefits	3,008,932	3,150,515	3,302,349	6,547,970	\$6,552,339	3,096,178	47%	7
8 Materials & Supplies	190,635	182,415	87,016	447,962	\$505,644	113,785	23%	8
9 Operating Expenses	632,186	568,722	312,577	540,706	\$2,540,144	372,945	15%	9
10 Capital Outlay	0	0	0	0	\$0	0	0%	10
11 Total Expenses	\$17,720,769	\$17,853,993	\$17,097,069	\$30,581,329	\$32,897,407	\$15,272,016	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	(35,971)	(59,837)	(59,837)	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	(\$35,971)	(\$59,837)	(\$59,837)	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$14,658,726)	(\$14,669,737)	(\$13,188,811)	(\$26,424,837)	(\$28,684,683)	(\$11,449,564)		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	(\$14,658,726)	(\$14,669,737)	(\$13,188,811)	(\$26,424,837)	(\$28,684,683)	(\$11,449,564)		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
2010-2011 Mid-Year Report
Unrestricted General Fund (Fund 1) - Skyline College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 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	2,324,999	2,537,156	3,158,159	3,597,913	3,599,003	3,033,330	84%	3
4 Total Revenue	\$2,324,999	\$2,537,156	\$3,158,159	\$3,597,913	\$3,599,003	\$3,033,330	84%	4
Expenses								
5 Certificated Salaries	\$7,959,620	\$8,606,647	\$8,805,600	\$15,104,004	\$15,233,160	\$8,207,931	54%	5
6 Classified Salaries	2,267,351	2,275,338	2,242,856	4,282,042	4,330,217	2,073,799	48%	6
7 Employee Benefits	2,151,004	2,307,425	2,445,904	5,255,489	5,255,489	2,479,405	47%	7
8 Materials & Supplies	231,772	255,504	177,166	419,004	412,158	144,598	35%	8
9 Operating Expenses	377,174	443,177	307,676	1,166,767	2,762,855	361,219	13%	9
10 Capital Outlay	16,468	7,167	4,575	45,194	27,394	15,165	55%	10
11 Total Expenses	\$13,003,389	\$13,895,258	\$13,983,778	\$26,272,500	\$28,021,274	\$13,282,117	47%	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	(611)	0	(10,000)	(10,000)	100%	16
17 Total Transfers/Other	\$0	\$0	(\$611)	\$0	(\$10,000)	(\$10,000)	100%	17
Fund Balance								
Net Change in								
18 Fund Balance	(\$10,678,390)	(\$11,358,102)	(\$10,826,230)	(\$22,674,587)	(\$24,432,271)	(\$10,258,788)		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
Net Fund Balance,								
21 Dec. 31	(\$10,678,390)	(\$11,358,102)	(\$10,826,230)	(\$22,674,587)	(\$24,432,271)	(\$10,258,788)		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
2010-2011 Mid-Year Report
Unrestricted General Fund (Fund 1) - District Office

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	2,524	0	0	0	0	0	0%	2
3 Local Revenue	(5,353)	(3,514)	8,589	194,000	194,604	2,928	2%	3
4 Total Revenue	(\$2,829)	(\$3,514)	\$8,589	\$194,000	\$194,604	\$2,928	2%	4
Expenses								
5 Certificated Salaries	\$146,914	\$273,729	\$267,210	\$616,004	\$616,004	\$261,956	43%	5
6 Classified Salaries	4,734,921	5,008,117	4,368,975	9,341,265	9,341,265	4,590,616	49%	6
7 Employee Benefits	1,675,252	1,583,773	1,852,488	4,175,582	4,175,582	2,001,209	48%	7
8 Materials & Supplies	620,723	481,522	369,625	603,064	2,177,345	498,669	23%	8
9 Operating Expenses	502,915	527,493	565,216	2,309,062	2,246,282	669,062	30%	9
10 Capital Outlay	5,896	22,714	5,554	7,880	10,411	4,031	39%	10
11 Total Expenses	\$7,686,621	\$7,897,348	\$7,429,068	\$17,052,857	\$18,566,890	\$8,025,543	43%	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	(5,000)	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	(\$5,000)	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$7,689,450)	(\$7,905,862)	(\$7,420,479)	(\$16,858,857)	(\$18,372,286)	(\$8,022,615)		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	(\$7,689,450)	(\$7,905,862)	(\$7,420,479)	(\$16,858,857)	(\$18,372,286)	(\$8,022,615)		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
2010-2011 Mid-Year Report
Unrestricted General Fund (Fund 1) - Central Services*

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$507,922	\$0	\$0	\$0	0%	1
2 State Revenue	17,756,721	13,360,720	25,135,883	43,573,261	43,573,261	32,156,793	74%	2
3 Local Revenue	23,050,783	9,830,561	48,362,698	58,472,240	58,474,280	8,704,853	15%	3
4 Total Revenue	\$40,807,504	\$23,191,281	\$74,006,503	\$102,045,501	\$102,047,541	\$40,861,646	40%	4
Expenses								
5 Certificated Salaries	\$12,254	\$6,329	(\$46,833)	\$3,877,081	\$3,446,533	\$180,615	5%	5
6 Classified Salaries	128,069	65,860	(429,619)	2,246,737	681,834	260,531	38%	6
7 Employee Benefits	3,455,902	3,512,081	3,252,429	3,700,738	7,947,872	3,953,903	50%	7
8 Materials & Supplies	56,873	29,532	(100,125)	1,999,590	890,525	16,378	2%	8
9 Operating Expenses	2,707,842	2,880,426	2,463,036	14,322,155	10,752,850	3,554,738	33%	9
10 Capital Outlay	8,258	62,463	17,393	5,715	5,715	0	0%	10
11 Total Expenses	\$6,369,198	\$6,556,691	\$5,156,281	\$26,152,016	\$23,725,330	\$7,966,165	34%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	4,149	1,097	0	0	0	0	0%	13
14 Transfers out	(1,500,000)	(154,840)	(162,311)	(5,396,268)	(1,184,268)	(275,203)	23%	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	(\$1,495,851)	(\$153,743)	(\$162,311)	(\$5,396,268)	(\$1,184,268)	(\$275,203)	23%	17
Fund Balance								
18 Net Change in Fund Balance	\$32,942,455	\$16,480,847	\$68,687,910	\$70,497,217	\$77,137,943	\$32,620,278		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	\$32,942,455	\$16,480,847	\$68,687,910	\$70,497,217	\$77,137,943	\$32,620,278		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
2010-2011 Mid-Year Report
Unrestricted General Fund (Fund 1) - Total District



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$507,922	\$0	\$0	\$0	0%	1
2 State Revenue	17,759,245	13,360,720	25,135,883	43,573,261	43,573,261	32,156,793	74%	2
3 Local Revenue	29,635,484	17,049,323	57,253,864	68,667,202	68,727,168	17,533,442	26%	3
4 Total Revenue	\$47,394,729	\$30,410,043	\$82,897,668	\$112,240,463	\$112,300,429	\$49,690,235	44%	4
Expenses								
5 Certificated Salaries	\$23,982,725	\$24,774,891	\$24,524,622	\$47,320,673	\$47,142,888	\$22,662,279	48%	5
6 Classified Salaries	11,714,462	12,094,558	11,121,711	\$24,170,378	\$22,756,155	10,848,255	48%	6
7 Employee Benefits	11,708,712	12,036,238	12,674,458	\$23,354,320	\$27,606,034	13,198,758	48%	7
8 Materials & Supplies	1,206,387	1,004,643	713,108	\$3,914,838	\$4,423,932	847,156	19%	8
9 Operating Expenses	4,475,668	4,696,453	3,971,265	\$17,826,278	\$18,913,714	5,152,273	27%	9
10 Capital Outlay	50,957	92,344	27,548	\$63,789	\$48,520	19,831	41%	10
11 Total Expenses	\$53,138,911	\$54,699,127	\$53,032,712	\$116,650,276	\$120,891,243	\$52,728,553	44%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	4,149	1,097	0	0	(1,000)	0	0%	13
14 Transfers out	(1,500,000)	(159,840)	(198,283)	(5,466,527)	(1,254,527)	(275,203)	22%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(9,537)	0	(30,000)	(30,000)	100%	16
17 Total Transfers/Other	(\$1,495,851)	(\$158,743)	(\$207,819)	(\$5,466,527)	(\$1,285,527)	(\$305,203)	24%	17
Fund Balance								
18 Net Change in Fund Balance	(\$7,240,033)	(\$24,447,827)	\$29,657,137	(\$9,876,341)	(\$9,876,341)	(\$3,343,521)		18
19 Beginning Balance, July 1	10,571,652	10,312,552	14,530,400	15,977,878	15,977,878	15,977,878		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$3,331,619	(\$14,135,275)	\$44,187,537	\$6,101,537	\$6,101,537	\$12,634,357		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
2010-2011 Mid-Year Budget
Internal Service - Self-Insurance Fund (Fund 2) - Total District



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 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	115,625	115,625	0	0%	2
3 Local Revenue	0	(233,620)	0	1,745,000	1,745,000	838,358	48%	3
4 Total Revenue	\$0	(\$233,620)	\$0	\$1,860,625	\$1,860,625	\$838,358	45%	4
Expenses								
5 Certificated Salaries	\$10,602	\$0	\$0	0	0	\$0	0%	5
6 Classified Salaries	46,014	39,234	58,071	\$26,709	\$26,709	19,630	73%	6
7 Employee Benefits	7,989	12,183	28,896	12,752	12,752	10,425	82%	7
8 Materials & Supplies	0	0	0	10,000	10,000	0	0%	8
9 Operating Expenses	150,208	176,670	314,108	926,000	926,000	443,915	48%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$214,813	\$228,087	\$401,075	\$975,461	\$975,461	\$473,971	49%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	980,278	1,029,163	904,952	1,745,000	1,745,000	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	\$980,278	\$1,029,163	\$904,952	\$1,745,000	\$1,745,000	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$765,465	\$567,456	\$503,877	\$2,630,164	\$2,630,164	\$364,387		18
19 Beginning Balance, July 1	528,892	6,445,054	6,286,697	7,504,143	7,504,143	7,504,143		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$1,294,357	\$7,012,510	\$6,790,574	\$10,134,307	\$10,134,307	\$7,868,530		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
2010-2011 Mid-Year Budget
Internal Service - Debt Service Fund (Fund 25) - Total District



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	24,161	11,134,062	25,442	115,000	115,000	69,187	0%	2
3 Local Revenue	12,412,632	547,411	13,843,406	26,436,200	26,436,200	14,442,309	55%	3
4 Total Revenue	\$12,436,793	\$11,681,473	\$13,868,847	\$26,551,200	\$26,551,200	\$14,511,496	55%	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	(19,105,684)	(24,251,784)	(17,452,351)	(26,363,992)	(26,363,992)	(18,896,191)	72%	16
17 Total Transfers/Other	(\$19,105,684)	(\$24,251,784)	(\$17,452,351)	(\$26,363,992)	(\$26,363,992)	(\$18,896,191)	72%	17
Fund Balance								
18 Net Change in Fund Balance	(\$6,668,891)	(\$12,570,311)	(\$3,583,504)	\$187,208	\$187,208	(\$4,384,695)		18
19 Beginning Balance, July 1	10,019,899	26,772,227	18,441,349	20,213,255	20,213,255	20,213,255		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$3,351,008	\$14,201,916	\$14,857,845	\$20,400,463	\$20,400,463	\$15,828,560		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

2010-11 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS

July 1, 2010 - December 31, 2010

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO/Student Support Services	Federal			58,709		58,709
30038	Child Dev Consortium - Yosemite CCD	Federal		12,500	10,000		22,500
30083	WIA - EWD/Allied Health Prog	Federal		3,449			3,449
30092	EDD Green Innovation - Wagner	Federal			37,500		37,500
30094	NASA CIPAIR	Federal		150,000			150,000
30095	SFSF ARRA Educ Grants	Federal	21,141	13,951	19,152	1,574	55,818
30096	EDD Green Innovation WIA	Federal			112,500		112,500
31003	Extended Opportunity Prog & Services	State	(2,479)	12,240	(1,054)		8,707
31004	EOP&S/Coop Agencies Resources for Ed	State	3,785	9,238	(1,477)		11,546
31009	Matriculation	State	1,038	711	860		2,609
31012	Foster Parent Training Recr	State		3,643			3,643
31031	CalWORKs	State	17,501	17,502	17,502		52,505
31032	Middle College High School	State	14,850	14,850			29,700
31033	Temp Assistance to Needy Families	State	786	787	787		2,360
31055	MESA CCCP/FSS	State		(68)	(68)		(136)
31113	Basic Skills 10-11 Appropriation	State		(6,067)	(10,764)		(16,831)
31114	Calif. EDD Green Innovation	State			(150,000)		(150,000)
32003	Public Bdcst CSG TV	Local	175,042				175,042
32004	Public Bdcst CSG FM	Local	12,957				12,957
32005	Public Bdcst Intrcnct	Local	2,947				2,947
32061	CPB - Digital Radio Conversion	Local	(6,441)				(6,441)
32081	SMCGS Grant - Canada Coll Library	Local		4,917			4,917
32082	Silicon Valley Com Fdtn	Local			99,169		99,169
32083	United Way of the Bay Area	Local			100,000		100,000
32084	Silicon Valley Comm Fdtn Grant	Local		34,203			34,203
35001	Miscellaneous Donations	Local	10,480	3,174	9,875		23,528
35014	Expand Your Horizons	Local			4,319		4,319
35045	Financial Aid Admin Cost Allowance - Pell	Local	1,235	535	905		2,675
38181	Hillsdale High School Foundation	Local	119,294				119,294
39001	Parking	Local				135,173	135,173
Total 2010-2011 Fund 3 Budget Revenue Adjustments			<u>372,136</u>	<u>275,564</u>	<u>307,915</u>	<u>136,747</u>	<u>1,092,362</u>



San Mateo County Community College District
2010-2011 Mid-Year Report
Restricted General Fund (Fund 3) - Cañada College

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$420,241	\$566,453	\$1,015,793	\$2,864,094	\$3,032,281	\$1,003,064	33%	1
2 State Revenue	1,140,872	1,233,438	802,192	1,912,529	1,967,543	707,320	36%	2
3 Local Revenue	510,527	552,757	701,764	1,372,780	1,172,489	617,476	53%	3
4 Total Revenue	\$2,071,640	\$2,352,648	\$2,519,749	\$6,149,404	\$6,172,313	\$2,327,860	38%	4
Expenses								
5 Certificated Salaries	\$578,674	\$676,008	\$578,908	\$1,196,246	\$1,256,383	\$551,265	44%	5
6 Classified Salaries	646,586	689,321	632,982	1,536,993	1,553,677	725,806	47%	6
7 Employee Benefits	253,237	302,162	330,840	728,508	736,086	337,801	46%	7
8 Materials & Supplies	125,967	170,244	136,747	582,728	657,878	111,374	17%	8
9 Operating Expenses	134,981	156,021	223,396	951,941	1,074,158	214,936	20%	9
10 Capital Outlay	20,335	1,810	66,410	174,096	96,603	3,686	4%	10
11 Total Expenses	\$1,759,780	\$1,995,566	\$1,969,282	\$5,170,512	\$5,374,784	\$1,944,867	36%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$10,422	10,422	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(8,892)	(8,749)	(68,806)	0	(76,480)	(76,480)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(190,884)	(173,940)	(125,362)	(548,985)	(543,797)	(120,856)	22%	16
17 Total Transfers/Other	(\$199,776)	(\$182,689)	(\$194,168)	(\$538,563)	(\$609,855)	(\$197,336)	32%	17
Fund Balance								
18 Net Change in Fund Balance	\$112,084	\$174,392	\$356,299	\$440,329	\$187,674	\$185,656		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	\$112,084	\$174,392	\$356,299	\$440,329	\$187,674	\$185,656		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
2010-2011 Mid-Year Report
Restricted General Fund (Fund 3) - College of San Mateo



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$285,042	\$178,366	\$192,109	\$450,566	\$472,493	\$169,239	36%	1
2 State Revenue	1,741,004	1,564,615	1,041,910	2,760,218	2,794,913	822,381	29%	2
3 Local Revenue	2,495,503	2,999,534	2,882,479	6,685,149	6,550,768	2,000,603	31%	3
4 Total Revenue	\$4,521,550	\$4,742,515	\$4,116,497	\$9,895,933	\$9,818,174	\$2,992,223	30%	4
Expenses								
5 Certificated Salaries	\$709,366	\$708,945	\$591,641	\$1,080,838	\$1,217,081	\$521,234	43%	5
6 Classified Salaries	1,914,859	1,990,334	1,378,034	2,958,395	2,978,168	1,391,205	47%	6
7 Employee Benefits	692,920	732,704	542,840	1,270,619	1,279,053	597,535	47%	7
8 Materials & Supplies	482,670	434,921	252,258	1,263,895	1,253,900	225,295	18%	8
9 Operating Expenses	1,683,767	1,327,550	869,940	1,910,116	2,151,872	632,785	29%	9
10 Capital Outlay	61,676	2,902	31,113	342,094	318,770	8,334	3%	10
11 Total Expenses	\$5,545,258	\$5,197,357	\$3,665,826	\$8,825,957	\$9,198,843	\$3,376,388	37%	11
Transfers & Other								
12 Transfers In	\$151,589	\$20,524	\$5,195	\$100	\$100	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(189,671)	(51,568)	(3,100)	0	(800)	(800)	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(92,991)	(106,804)	(75,616)	(104,861)	(103,311)	(33,859)	33%	16
17 Total Transfers/Other	(\$131,073)	(\$137,848)	(\$73,521)	(\$104,761)	(\$104,011)	(\$34,659)	33%	17
Fund Balance								
18 Net Change in Fund Balance	(\$1,154,781)	(\$592,689)	\$377,150	\$965,215	\$515,320	(\$418,824)		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	(\$1,154,781)	(\$592,689)	\$377,150	\$965,215	\$515,320	(\$418,824)		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
2010-2011 Mid-Year Report
Restricted General Fund (Fund 3) - Skyline College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$453,960	\$463,787	\$739,653	\$2,717,002	\$2,805,650	\$1,138,801	41%	1
2 State Revenue	1,330,041	1,768,898	1,301,392	4,112,765	4,120,502	1,184,466	29%	2
3 Local Revenue	611,467	737,991	831,591	1,726,475	1,578,069	646,484	41%	3
4 Total Revenue	\$2,395,468	\$2,970,676	\$2,872,635	\$8,556,242	\$8,504,221	\$2,969,751	35%	4
Expenses								
5 Certificated Salaries	\$718,617	\$797,907	\$813,310	\$1,881,345	\$2,028,441	\$1,018,785	50%	5
6 Classified Salaries	905,238	989,696	722,407	1,437,148	1,510,167	617,322	41%	6
7 Employee Benefits	381,285	443,823	385,870	899,859	931,507	384,938	41%	7
8 Materials & Supplies	69,190	95,277	94,680	663,242	664,264	92,628	14%	8
9 Operating Expenses	143,409	217,917	217,365	2,547,473	2,592,852	481,096	19%	9
10 Capital Outlay	1,374	44,103	166	194,584	186,861	159	0%	10
11 Total Expenses	\$2,219,114	\$2,588,723	\$2,233,799	\$7,623,651	\$7,914,092	\$2,594,927	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	(23,642)	(18,499)	(80,512)	0	(2,970)	(2,970)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(104,795)	(102,101)	(33,099)	(329,709)	(344,212)	(107,756)	31%	16
17 Total Transfers/Other	(\$128,437)	(\$120,600)	(\$113,611)	(\$329,709)	(\$347,182)	(\$110,726)	32%	17
Fund Balance								
18 Net Change in Fund Balance	\$47,917	\$261,353	\$525,225	\$602,882	\$242,947	\$264,098		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	\$47,917	\$261,353	\$525,225	\$602,882	\$242,947	\$264,098		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
2010-2011 Mid-Year Report
Restricted General Fund (Fund 3) - District Office

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$8,043	\$9,617	\$1,574	16%	1
2 State Revenue	39,904	29,252	16,255	1,035,514	1,035,514	246,629	24%	2
3 Local Revenue	180,306	137,940	216,382	1,223,304	2,285,789	930,367	41%	3
4 Total Revenue	\$220,210	\$167,192	\$232,637	\$2,266,861	\$3,330,920	\$1,178,570	35%	4
Expenses								
5 Certificated Salaries	\$12,997	\$0	\$0	\$0	\$1,455	\$1,455	100%	5
6 Classified Salaries	303,816	256,786	1,045,828	2,233,111	2,253,111	995,183	44%	6
7 Employee Benefits	104,158	97,509	383,836	861,325	861,444	388,030	45%	7
8 Materials & Supplies	34,164	28,496	67,181	909,266	907,563	167,762	18%	8
9 Operating Expenses	74,143	74,741	91,858	1,052,379	1,169,255	73,650	6%	9
10 Capital Outlay	0	0	0	256,126	256,126	0	0%	10
11 Total Expenses	\$529,279	\$457,532	\$1,588,703	\$5,312,205	\$5,448,953	\$1,626,079	30%	11
Transfers & Other								
12 Transfers In	13,535	18,233	5,000	\$802,532	\$937,705	135,173	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	\$13,535	\$18,233	\$5,000	\$802,532	\$937,705	\$135,173	14%	17
Fund Balance								
18 Net Change in Fund Balance	(\$295,534)	(\$272,107)	(\$1,351,066)	(\$2,242,812)	(\$1,180,328)	(\$312,337)		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	(\$295,534)	(\$272,108)	(\$1,351,066)	(\$2,242,812)	(\$1,180,328)	(\$312,337)		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
2010-2011 Mid-Year Report
Restricted General Fund (Fund 3) - Total District



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,159,243	\$1,208,606	\$1,947,554	\$6,039,705	\$6,320,041	\$2,312,678	37%	1
2 State Revenue	4,251,821	4,596,203	3,161,749	9,821,027	9,918,472	2,960,796	30%	2
3 Local Revenue	3,797,803	4,428,222	4,632,216	11,007,708	11,587,115	4,194,929	36%	3
4 Total Revenue	\$9,208,868	\$10,233,031	\$9,741,519	\$26,868,440	\$27,825,628	\$9,468,403	34%	4
Expenses								
5 Certificated Salaries	\$2,019,654	\$2,182,860	\$1,983,859	\$4,158,429	\$4,503,359	\$2,092,737	46%	5
6 Classified Salaries	3,770,499	3,926,137	3,779,251	8,165,647	8,295,122	3,729,516	45%	6
7 Employee Benefits	1,431,600	1,576,198	1,643,386	3,760,311	3,808,090	1,708,303	45%	7
8 Materials & Supplies	711,991	728,938	550,866	3,419,131	3,483,604	597,059	17%	8
9 Operating Expenses	2,036,300	1,776,229	1,402,559	6,461,909	6,988,137	1,402,466	20%	9
10 Capital Outlay	83,386	48,815	97,690	966,900	858,360	12,179	1%	10
11 Total Expenses	\$10,053,430	\$10,239,177	\$9,457,611	\$26,932,326	\$27,936,673	\$9,542,261	34%	11
Transfers & Other								
12 Transfers In	\$165,124	\$38,757	\$10,195	\$813,054	\$948,227	\$135,173	14%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(222,205)	(78,816)	(152,419)	0	(80,250)	(80,250)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(388,671)	(382,845)	(234,076)	(983,555)	(991,320)	(262,471)	26%	16
17 Total Transfers/Other	(\$445,752)	(\$422,904)	(\$376,300)	(\$170,502)	(\$123,344)	(\$207,548)	168%	17
Fund Balance								
18 Net Change in Fund Balance	(\$1,290,314)	(\$429,052)	(\$92,392)	(\$234,388)	(\$234,388)	(\$281,406)		18
19 Beginning Balance, July 1	3,973,235	2,976,966	4,207,125	4,946,405	4,946,405	4,946,405		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$2,682,921	\$2,547,914	\$4,114,733	\$4,712,017	\$4,712,017	\$4,664,999		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.*

**2010-2011 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2010**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2010-11 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CAÑADA	CAN Bldgs 5/6 Reconstruction	41317	3,365,917.43	2,935,057.63	2,935,057.63	0.00	0.00
CAÑADA	CAN HV System Component Replacement	43334	11,346.25	11,346.25	11,346.25	0.00	0.00
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 16/18 Modernization	47302	100,000.00	92,993.65	21,859.19	0.00	71,134.46
CAÑADA	CAN Bldg 7 FMC	47303	192,552.45	192,552.45	2,082.10	58,166.96	132,303.39
CAÑADA	CAN Bldgs 5/6 Modernization	47304	8,965,007.41	8,965,007.41	1,737,825.74	3,030,235.00	4,196,946.67
CAÑADA	CAN Bldg 8 Admin Renovation	47306	3,102.66	3,102.66	0.00	3,102.66	0.00
CAÑADA	CAN 12kv Electrical Systems Upgrade	47310	304,656.79	572,256.79	83,270.52	365,610.54	123,375.73
CAÑADA	CAN Gateways, Circulation & Parking	47312	56,300.70	56,300.70	24,750.94	54,950.70	(23,400.94)
CAÑADA	CAN Quad Water Feature	47313	45,871.72	45,871.72	0.00	0.00	45,871.72
CAÑADA	CAN Exterior Building Signage	47314	200,832.52	5,172.00	4,284.00	888.00	0.00
CAÑADA	CAN Bldgs 20/21 Modernization	47316	1,895.40	0.00	0.00	0.00	0.00
CAÑADA	CAN Small Projects	47323	54,655.95	204,655.95	31,337.72	12,845.17	160,473.06
CAÑADA	CAN Emergency Building Repairs	47324	34,651.12	204,664.28	49,685.63	70,929.80	84,048.85
CAÑADA	CAN Tree Trimming	47325	58,381.06	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 2/3/4/13/34 Exterior Painting	47326	76,685.33	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldg 9 Student Services Remodel	47327	0.00	200,000.00	28,224.01	122,843.72	48,932.27
CAÑADA	CAN Loop Road Improvements	47328	0.00	825,000.00	280,423.00	29,218.68	515,358.32
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	2,174,494.40	2,264,993.61	2,014,963.47	1,450.00	248,580.14
CAÑADA	CAN Bldgs 16/17/18	49320	0.00	15,769.55	15,769.55	0.00	0.00
CSM	CSM Bldgs 21-27 Demolition	41415	28,290.88	28,290.88	6,724.25	0.00	21,566.63
CSM	CSM Demo of Hazardous Bldgs	41417	148,000.00	148,000.00	0.00	148,000.00	0.00
CSM	CSM Dental Hygiene Program	42402	25,000.00	25,000.00	0.00	0.00	25,000.00
CSM	CSM Bldg 9 Exterior Waterproofing	43479	0.99	0.99	0.00	0.00	0.99
CSM	Ergonomic office furniture (completion)	44435	13,585.54	13,585.54	0.00	0.00	13,585.54
CSM	Haz. Mat. clean-up/disposal	44438	5,517.71	5,517.71	1,908.78	591.22	3,017.71
CSM	Window blinds for Bldg. 1 & other depts.	44448	0.09	0.09	0.00	0.00	0.09
CSM	Technology Improvements	44452	27,186.65	27,186.65	0.00	0.00	27,186.65
CSM	CSM CIP2 Design Build Project	47401	36,230,201.92	49,385,373.92	22,159,319.56	8,941,341.63	18,284,712.73
CSM	CSM Bldg 14 Facelift	47402	3,174,614.02	63,766.13	(628.54)	45,373.84	19,020.83
CSM	CSM Bldg 16 Modernization	47403	1,090,509.90	62,030.90	1,783.96	60,408.48	(161.54)
CSM	CSM Bldgs 2/3/4 Fine Arts Complex Modernization	47404	781,545.39	55,034.44	55.04	52,842.44	2,136.96
CSM	CSM CIP2 Programming/Space Planning	47406	200,000.00	200,000.00	0.00	0.00	200,000.00
CSM	CSM Coastside Shoreline Station TI	47407	208,838.17	48,449.27	6,112.50	0.00	42,336.77
CSM	CSM North Gateway	47408	3,443,607.47	6,216,763.47	455,204.29	2,114,754.56	3,646,804.62
CSM	CSM Bldg 9 Modernization	47411	833,886.60	458,413.60	144,787.08	43,705.26	269,921.26
CSM	KCSM Projects	47413	75,965.35	0.00	0.00	0.00	0.00
CSM	CSM Parking Lights	47414	11,139.38	0.00	0.00	0.00	0.00
CSM	CSM SE Infrastructure and Yard	47415	96,956.49	96,956.49	0.00	96,956.49	0.00
CSM	CSM Weather Station Project	47418	1,027.53	0.00	0.00	0.00	0.00
CSM	CSM Bldg 1 Renovation	47419	500,000.00	200,000.00	0.00	0.00	200,000.00
CSM	CSM Bldg 15 Modernization	47420	663,641.34	1,663,641.34	594,177.57	632,901.86	436,561.91
CSM	CSM Athletic Facilities Upgrade, Phase 2	47422	53,317.18	53,817.18	28,529.19	0.00	25,287.99
CSM	CSM Small Projects	47423	81,840.98	581,840.98	210,834.30	191,119.28	179,887.40
CSM	CSM Emergency Building Repairs	47424	55,252.44	307,252.44	61,415.62	43,522.10	202,314.72
CSM	CSM T1 Relocation and Remodel	47425	138,482.50	0.00	0.00	0.00	0.00
CSM	CSM B8 Aquatics	47428	86,608.00	0.00	0.00	0.00	0.00
CSM	CSM Hillsdale Lot Paving	47429	0.00	1,000,000.00	5,250.00	0.00	994,750.00
CSM	CSM Exterior Building Repainting	47430	0.00	331,922.24	0.00	0.00	331,922.24
CSM	Bookstore Project	48400	174,822.39	174,822.39	0.00	0.00	174,822.39
DISTRICTWIDE	General Capital Projects	40000	23,708,908.72	23,458,908.72	0.00	0.00	23,458,908.72
DISTRICTWIDE	College Housing Project	40003	2,552,500.00	2,552,500.00	0.00	0.00	2,552,500.00
DISTRICTWIDE	Premium Rebate Reserve	40004	398,432.00	398,432.00	0.00	0.00	398,432.00
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009	46,725.07	46,725.07	24,611.69	0.00	22,113.38
DISTRICTWIDE	College Art	42003	148,491.00	158,491.00	84,340.00	68,460.00	5,691.00
DISTRICTWIDE	Redevelopment Program	43001	12,007,584.77	12,007,584.77	1,914.51	4,615.00	12,001,055.26
DISTRICTWIDE	Property Management Study	44001	291,326.05	291,326.05	500.00	2,597.35	288,228.70
DISTRICTWIDE	District Facilities Projects	44102	784,235.55	785,635.55	101,281.50	35,017.80	649,336.25
DISTRICTWIDE	District Funded FCI Contingency	44103	1,485,925.39	1,916,785.19	0.00	0.00	1,916,785.19
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2,852,755.24	2,852,755.24	13,541.09	2,342.50	2,836,871.65
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	11,488.20	11,488.20	0.00	0.00	11,488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	0.00	2,028.84	0.00	(2,028.84)
DISTRICTWIDE	Bond Construction General	47000	19,511,814.64	4,500,733.53	595.74	0.00	4,500,137.79
DISTRICTWIDE	DW CIP2 Planning	47001	12,326,625.56	12,326,625.56	266,913.72	428,621.85	11,631,089.99
DISTRICTWIDE	DW Legal Services	47002	1,814,201.18	1,989,201.18	607,640.69	185,208.80	1,196,351.69
DISTRICTWIDE	DW Energy Efficiency Projects	47004	0.00	2,000.00	850.00	0.00	1,150.00
DISTRICTWIDE	DW Safety and Security Cameras	47006	167,904.94	167,904.94	43,299.41	14,617.73	109,987.80
DISTRICTWIDE	DW Contingency	47007	8,172,860.70	568,602.46	0.00	0.00	568,602.46
DISTRICTWIDE	DW Small Projects	47008	192,320.54	192,320.54	22,464.59	0.00	169,855.95
DISTRICTWIDE	DW Infrastructure Projects	47009	5,687,717.54	824,999.54	0.00	0.00	824,999.54
DISTRICTWIDE	DW Halon Fire Suppression	47010	254.65	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW EAS Expansion	47011	46,971.28	746,971.28	80,804.47	57,250.00	608,916.81
DISTRICTWIDE	CAN Vista Lease Obligations	47012	0.00	15,011,081.11	15,011,081.11	0.00	0.00

* NOTE: All negative balances will be cleared with January 2011 journals.

**2010-2011 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2010**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2010-11 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
DISTRICTWIDE	DW Renewable Energy Project	47013	0.00	200,000.00	0.00	118,007.00	81,993.00
DISTRICTWIDE	C. O.P. Projects	48001	828,291.67	828,291.67	0.00	0.00	828,291.67
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	2,501.57	2,501.57	0.00	0.00	2,501.57
DISTRICTWIDE	DW Athletic Facilities	48101	97,919.66	97,919.66	30,128.28	7,556.16	60,235.22
DISTRICTWIDE	Bond Construction General	49000	308,895.29	308,895.29	0.00	0.00	308,895.29
DISTRICTWIDE	DW Program and Project Management	49004	243.00	243.00	243.00	0.00	0.00
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	39,702.03	23,932.48	7,557.72	0.00	16,374.76
SKYLINE	College Contingency	40001	444,000.00	444,000.00	0.00	0.00	444,000.00
SKYLINE	SKY Facilities Maintenance Center	41222	12,515.86	12,515.86	102.00	0.00	12,413.86
SKYLINE	SKY Water Feature Project	42004	0.00	250,000.00	16,026.22	0.00	233,973.78
SKYLINE	Pacific Heights Project	42202	27,101,845.95	27,066,845.95	0.00	0.00	27,066,845.95
SKYLINE	SKY Campuswide Exterior Waterproofing	43238	48,791.25	48,791.25	14,207.00	1,000.00	33,584.25
SKYLINE	SKY Campuswide Mechanical Upgrade	43239	2,459.90	2,459.90	2,459.90	0.00	0.00
SKYLINE	Avon Damages Repair	44241	65,100.04	65,100.04	0.00	0.00	65,100.04
SKYLINE	SKY Bldg 3 Modernization	47201	1,120.72	3,733.33	1,237.46	2,495.87	0.00
SKYLINE	SKY Bldg 7 Allied Health	47202	1,723.90	1,723.90	1,723.90	0.00	0.00
SKYLINE	SKY Bldg 12 FMC	47204	191,515.87	191,391.16	38,853.38	34,069.73	118,468.05
SKYLINE	SKY CIP2 Programming/Space Planning	47206	115,331.91	0.00	0.00	0.00	0.00
SKYLINE	SKY CIP2 Design Build Project	47209	33,833,278.81	33,833,278.81	12,337,742.07	5,690,763.92	15,804,772.82
SKYLINE	SKY Bldg 1 Modernization	47210	3,183,888.43	212,069.96	5,735.00	25,476.46	180,858.50
SKYLINE	SKY Bldg 2 Modernization, Phase 3	47211	880,730.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Corporation Yard Project	47218	53,552.86	0.00	0.00	0.00	0.00
SKYLINE	SKY Small Projects	47223	406,079.92	556,079.92	178,176.44	100,184.21	277,719.27
SKYLINE	SKY Emergency Building Repairs	47224	26,292.09	176,292.09	66,348.05	9,795.72	100,148.32
SKYLINE	SKY FMC Erosion	47225	58,046.57	608,046.57	547,044.81	20,471.90	40,529.86
SKYLINE	SKY Lot 10 Expansion	47226	1,578.27	0.00	0.00	0.00	0.00
SKYLINE	SKY Theater Equipment Project	47227	23,353.55	6,177.36	567.00	4,553.00	1,057.36
SKYLINE	SKY 12KV Electrical Systems Upgrade	47228	354,016.03	659,616.03	139,550.10	290,622.62	229,443.31
SKYLINE	SKY Bldg 8 Modernization	47203	0.00	1,018.45	18.45	0.00	1,000.00
SKYLINE	SKY Utility Infrastructure	47207	0.00	500.00	0.00	0.00	500.00
TOTAL			224,111,204.93	224,176,585.69	60,565,923.04	23,225,486.01	140,385,176.64

* NOTE: All negative balances will be cleared with January 2011 journals.



San Mateo County Community College District
2010-2011 Mid-Year Report
Capital Projects Fund (Fund 4) - Cañada College

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	2010-11 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	38,912	1,035,598	0	0	778,000	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$38,912	\$1,035,598	\$0	\$0	\$778,000	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	4,894	2,108	6,500	6,500	2,510	39%	6
7 Employee Benefits	0	569	147	1,950	1,950	266	14%	7
8 Materials & Supplies	264,945	1,060,197	190,130	420,822	420,822	177,941	42%	8
9 Operating Expenses	778,624	1,333,545	584,209	1,202,961	1,202,961	713,906	59%	9
10 Capital Outlay	2,848,772	12,427,572	3,841,184	5,169,966	9,169,966	6,246,067	68%	10
11 Total Expenses	\$3,892,340	\$14,826,777	\$4,617,779	\$6,802,199	\$10,802,199	\$7,140,691	66%	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	(\$3,853,428)	(\$13,791,179)	(\$4,617,779)	(\$6,802,199)	(\$10,024,199)	(\$7,140,691)		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	(\$3,853,428)	(\$13,791,179)	(\$4,617,779)	(\$6,802,199)	(\$10,024,199)	(\$7,140,691)		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
2010-2011 Mid-Year Report
Capital Projects Fund (Fund 4) - College of San Mateo



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	2010-11 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	180,103	25,487	0	0	1,441,000	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$180,103	\$25,487	\$0	\$0	\$1,441,000	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	69	5,527	75,000	75,000	28,412	38%	6
7 Employee Benefits	0	11	575	22,500	22,500	3,313	15%	7
8 Materials & Supplies	494,588	896,894	1,308,210	2,404,999	2,404,999	1,011,117	42%	8
9 Operating Expenses	512,479	2,819,116	3,153,993	2,587,717	4,587,717	2,784,563	61%	9
10 Capital Outlay	3,212,197	19,492,955	46,270,771	38,870,599	38,870,599	18,466,507	48%	10
11 Total Expenses	\$4,219,264	\$23,209,045	\$50,739,076	\$43,960,815	\$45,960,815	\$22,293,911	49%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$4,039,161)	(\$23,183,558)	(\$50,739,076)	(\$43,960,815)	(\$44,519,815)	(\$22,293,911)		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	(\$4,039,161)	(\$23,183,558)	(\$50,739,076)	(\$43,960,815)	(\$44,519,815)	(\$22,293,911)		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
2010-2011 Mid-Year Report
Capital Projects Fund (Fund 4) - Skyline College

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	2010-11 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	80,885	2,521,393	0	0	0	0	0%	2
3 Local Revenue	267,585	0	0	0	0	0	0%	3
4 Total Revenue	\$348,470	\$2,521,393	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$14,816	\$14,816	100%	5
6 Classified Salaries	281	316	38,165	30,000	45,000	27,200	60%	6
7 Employee Benefits	33	37	4,286	9,000	13,500	4,411	33%	7
8 Materials & Supplies	156,879	822,339	299,892	2,447,606	2,447,606	585,150	24%	8
9 Operating Expenses	609,966	1,103,426	1,645,586	4,246,984	2,051,696	1,139,831	56%	9
10 Capital Outlay	3,266,030	7,792,700	17,028,213	31,998,595	20,132,636	11,184,798	56%	10
11 Total Expenses	\$4,033,190	\$9,718,818	\$19,016,142	\$38,732,184	\$24,705,254	\$12,956,206	52%	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	(\$3,684,719)	(\$7,197,425)	(\$19,016,142)	(\$38,732,184)	(\$24,705,254)	(\$12,956,206)		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	(\$3,684,719)	(\$7,197,425)	(\$19,016,142)	(\$38,732,184)	(\$24,705,254)	(\$12,956,206)		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
2010-2011 Mid-Year Report
Capital Projects Fund (Fund 4) - Districtwide Projects

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	2010-11 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$129,793	\$174,708	\$196,845	0	0	\$0	0%	2
3 Local Revenue	5,394,870	(21,641,720)	988,692	8,211,164	1,521,065	0	0%	3
4 Total Revenue	\$5,524,663	(\$21,467,012)	\$1,185,537	\$8,211,164	\$1,521,065	\$0	0%	4
Expenses								
5 Certificated Salaries	\$68,633	\$78,971	\$71,040	\$142,080	\$142,080	\$70,500	50%	5
6 Classified Salaries	1,122,580	1,320,778	1,584,208	3,379,724	3,379,724	1,397,761	41%	6
7 Employee Benefits	340,303	410,183	529,927	1,232,631	1,232,631	538,381	44%	7
8 Materials & Supplies	139,094	94,556	102,684	270,000	270,000	92,460	34%	8
9 Operating Expenses	842,346	823,749	275,121	300,000	500,000	313,399	63%	9
10 Capital Outlay	271,668	1,031,740	67,196	200,000	16,500,000	15,762,634	96%	10
11 Total Expenses	\$2,784,625	\$3,759,977	\$2,630,176	\$5,524,435	\$22,024,435	\$18,175,134	83%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$230,000	\$0	\$0	\$0	0%	12
13 Other Sources	200,000	77,000	716	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	\$200,000	\$77,000	\$230,716	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$2,940,038	(\$25,149,989)	(\$1,213,923)	\$2,686,729	(\$20,503,370)	(\$18,175,134)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$2,940,038	(\$25,149,989)	(\$1,213,923)	\$2,686,729	(\$20,503,370)	(\$18,175,134)		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
2010-2011 Mid-Year Report
Capital Projects Fund (Fund 4) - Total District**

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	2010-11 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$429,693	\$3,757,186	\$196,845	\$0	\$2,219,000	\$2,219,000	100%	2
3 Local Revenue	\$5,662,455	(\$21,641,720)	\$988,692	\$8,211,164	\$1,521,065	\$0	0%	3
4 Total Revenue	\$6,092,148	(\$17,884,534)	\$1,185,537	\$8,211,164	\$3,740,065	\$2,219,000	59%	4
Expenses								
5 Certificated Salaries	\$68,633	\$78,971	\$71,040	\$142,080	\$156,896	\$85,316	54%	5
6 Classified Salaries	\$1,122,862	\$1,326,057	\$1,630,009	\$3,491,224	\$3,506,224	\$1,455,882	42%	6
7 Employee Benefits	\$340,337	\$410,800	\$534,936	\$1,266,081	\$1,270,581	\$546,371	43%	7
8 Materials & Supplies	\$1,055,506	\$2,873,986	\$1,900,916	\$5,543,426	\$5,543,426	\$1,866,668	34%	8
9 Operating Expenses	\$2,743,415	\$6,079,836	\$5,658,909	\$8,337,661	\$8,342,374	\$4,951,699	59%	9
10 Capital Outlay	\$9,598,666	\$40,744,968	\$67,207,364	\$76,239,161	\$84,673,202	\$51,660,006	61%	10
11 Total Expenses	\$14,929,419	\$51,514,618	\$77,003,174	\$95,019,633	\$103,492,703	\$60,565,941	59%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$230,000	\$0	\$0	\$0	0%	12
13 Other Sources	\$200,000	\$77,000	\$716	\$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	\$200,000	\$77,000	\$230,716	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$8,637,271)	(\$69,322,152)	(\$75,586,921)	(\$86,808,469)	(\$99,752,638)	(\$58,346,941)		18
19 Beginning Balance, July 1	213,940,712	481,025,247	346,931,551	218,549,642	218,549,642	218,549,642		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$205,303,441	\$411,703,095	\$271,344,630	\$131,741,173	\$118,797,004	\$160,202,701		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
2010 -11 Mid -Year Report
Enterprise Fund - Bookstore (Fund 5)**

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 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	4,183,005	4,534,614	4,096,883	8,220,000	8,220,000	3,585,812	44%	3
4 Total Income	\$4,183,005	\$4,534,614	\$4,096,883	\$8,220,000	\$8,220,000	\$3,585,812	44%	4
Expenses								
5 Cost of Sales	\$2,817,985	\$3,116,027	\$2,669,364	\$5,500,000	\$5,500,000	\$2,278,982	41%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	672,034	719,791	684,318	1,280,000	1,280,000	693,525	54%	7
8 Employee Benefits	192,887	195,048	208,880	380,000	380,000	208,880	55%	8
9 Materials & Supplies	17,906	21,400	8,944	22,000	22,000	0	0%	9
10 Operating Expenses	372,526	549,889	424,503	823,700	823,700	432,382	52%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$4,073,338	\$4,602,155	\$3,996,009	\$8,005,700	\$8,005,700	\$3,613,769	45%	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	\$109,667	(\$67,541)	\$100,874	\$214,300	\$214,300	(\$27,957)		19
20 Beginning Balance, July 1	5,831,207	6,181,925	6,471,738	6,677,738	6,677,738	6,677,738		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$5,940,874	\$6,114,384	\$6,572,612	\$6,892,038	\$6,892,038	\$6,649,781		22



BOOKSTORES
Balance Sheet
December 31, 2010

ASSETS

Cash for Operations and Investments	\$4,894,555
Accounts Receivable	105,758
Inventory	2,510,360
Furniture, Fixtures & Equipment (Net)	227,897
TOTAL ASSETS	\$7,738,570

LIABILITIES AND CAPITAL

Liabilities	\$1,088,789
Capital-Reserved	6,649,781
TOTAL LIABILITIES AND CAPITAL	\$7,738,570



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

BOOKSTORES
Income Statement
For the Period Ending December 31, 2010

	<u>Year to Date Actual</u>		<u>2010-11 Budget</u>
INCOME			
Merchandise Sales	\$3,393,264	100.00%	\$ 8,000,000
COST OF GOODS SOLD			
Merchandise Purchases	<u>2,278,982</u>	<u>67.16%</u>	<u>5,500,000</u>
GROSS PROFIT	<u>\$1,114,282</u>	<u>32.84%</u>	<u>\$ 2,500,000</u>
OPERATING EXPENSES			
Salaries & Benefits	\$843,868		\$ 1,540,000
Other Inventory Expenses	\$115,859		326,500
Equipment Maintenance & Rental	11,421		27,500
Travel, Conference	2,884		20,900
Dues & Membership	3,650		11,000
Insurance	2,100		14,300
Utilities	21,715		28,600
Contracted Services	47,069		66,000
Legal, Audit and Bad Debts	9,452		2,750
Other Expenses	134,612		230,450
TOTAL OPERATING EXPENSES	<u>\$1,192,630</u>	<u>35.15%</u>	<u>\$2,268,000</u>
NET INCOME FROM OPERATIONS	(\$78,348)	-2.31%	\$ 232,000
OTHER INCOME			
Interest & Other Income	\$192,548		\$ 220,000
TOTAL OTHER INCOME	<u>\$192,548</u>	<u>5.67%</u>	<u>\$ 220,000</u>
NET INCOME BEFORE OTHER EXPENSES	\$114,200	3.37%	\$452,000
OTHER EXPENSES			
Administrative Salary and Benefits	\$58,537		\$ 120,000
Rent	\$33,780		\$ 67,700
Donations	49,840		\$ 50,000
TOTAL OTHER EXPENSES	<u>\$142,157</u>	<u>4.19%</u>	<u>\$ 237,700</u>
Net Change in Fund Balance	(\$27,957)	-0.82%	\$ 214,300
Capital, July 1, 2010	6,677,738		
Capital, December 31, 2010	<u><u>\$6,649,781</u></u>		

San Mateo County Community College District
2010 - 11 Mid -Year Report
Enterprise Fund - Cafeteria (Fund 5)



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 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	102,502	108,624	92,923	196,000	196,000	108,711	55%	3
4 Total Revenue	\$102,502	\$108,624	\$92,923	\$196,000	\$196,000	\$108,711	55%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	9,648	10,761	10,638	21,850	21,850	31,354	143%	6
7 Employee Benefits	2,205	2,444	2,658	6,470	6,470	8,181	126%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	95,341	101,342	90,491	163,680	163,680	70,746	43%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$107,194	\$114,547	\$103,787	\$192,000	\$192,000	\$110,281	57%	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	(\$4,692)	(\$5,923)	(\$10,864)	\$4,000	\$4,000	(\$1,570)		18
19 Beginning Balance, July 1	629,374	408,068	398,444	415,501	415,501	415,501		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$624,682	\$402,145	\$387,580	\$419,501	\$419,501	\$413,931		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

CAFETERIAS
Balance Sheet
December 31, 2010

ASSETS

Cash for Operations and Investments	\$276,707
Cash Reserve for Equipment	0
Accounts Receivable	36,893
Furniture, Fixtures & Equipment (Net)	131,178
TOTAL ASSETS	\$444,778

LIABILITIES AND CAPITAL

Liabilities	\$30,847
Capital, July 1, 2010	\$415,501
Adjustment to Capital	(1,570)
Capital, December 31, 2010	\$413,931
TOTAL LIABILITIES AND CAPITAL	\$444,778



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

CAFETERIAS
Income Statement
For the Period Ending December 31, 2010

	<u>Year to Date Actual</u>	<u>2010-2011 Budget</u>
INCOME		
Special Service Income	-	20,000
Vending Income	36,041	66,000
Food Service Income	71,149	108,000
Interest	1,521	2,000
Surplus equipment	-	
Other Income	-	
TOTAL INCOME	\$108,711	196,000
EXPENSES		
Salaries	\$ 31,354	\$ 62,000
Benefits	8,181	16,000
Depreciation Expense	7,315	15,000
Service Contracts & Repairs	8,260	16,000
Non Inventory Equipment	1,428	3,000
College Support	43,719	80,000
Loss from Investments	-	-
Other	10,024	-
TOTAL EXPENSES	\$110,281	\$ 192,000
NET INCOME FROM OPERATIONS	(\$1,570)	\$4,000
Capital, July 1, 2010	\$415,501	
Capital, December 31, 2010	\$413,931	

San Mateo County Community College District
2010 -11 Mid -Year Report
Enterprise Fund - San Mateo Athletic Club (Fund 5)



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 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	0	0	0	1,964,377	1,964,377	845,435	43%	3
4 Total Income	\$0	\$0	\$0	\$1,964,377	\$1,964,377	\$845,435	43%	4
Expenses								
5 Cost of Sales							0%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	0	0	0	0	0	0	0%	7
8 Employee Benefits	0	0	0	0	0	0	0%	8
9 Materials & Supplies	0	0	0	0	0	0	0%	9
10 Operating Expenses	0	0	0	1,747,244	1,747,244	876,543	50%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$0	\$0	\$0	\$1,747,244	\$1,747,244	\$876,543	50%	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	(38,000)	(38,000)	(19,671)	52%	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	(\$38,000)	(\$38,000)	(\$19,671)	52%	18
Fund Balance								
19 Net Change in Fund Balance	\$0	\$0	\$0	\$179,133	\$179,133	(\$50,779)		19
20 Beginning Balance, July 1	0	0	0	(321,504)	(321,504)	(321,504)		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$0	\$0	\$0	(\$142,371)	(\$142,371)	(\$372,283)		22



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

**San Mateo Athletic Club
Balance Sheet
December 31, 2010**

ASSETS

Cash for Operations and Investments	\$962,549
Accounts Receivable	1,504
ProShop Inventory	6,506
Furniture, Fixtures & Equipment (Net)	8,031
TOTAL ASSETS	\$978,590

LIABILITIES AND CAPITAL

Liabilities	\$1,350,873
Capital, July 1, 2010	(\$321,504)
Adjustment to Capital	(50,779)
Capital, December 31, 2010	(\$372,283)
TOTAL LIABILITIES AND CAPITAL	\$978,590



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

**San Mateo Athletic Club
Income Statement
For the Period Ending December 31, 2010**

	<u>Year to Date Actual</u>	<u>2010-2011 Budget</u>
Operating Income	845,435	1,964,377
Operating Expenses	876,543	1,747,244
Net Income From Operation	(31,109)	217,133
District Administration Allocations	19,671	38,000
Net Profit/(Loss) for the period	(50,779)	\$179,133
Capital, July 1, 2010	(\$321,504)	
Capital, December 31, 2010	(\$372,283)	

Fitness Center (San Mateo Athletic Club/San Mateo Aquatic Club)
Balance Sheet

	<u>As at 12/31/2010</u>
Assets	
Current Assets	
Cash	
Bank of America-Checking	501,201.55
Cash in ProShop Drawer	200.00
Investment	
Cash in County	458,658.54
Unrealized Gain	2,488.91
Total Cash	<u>962,549.00</u>
Accounts Receivable	
Accounts Receivable	285.23
Interest Receivable	1,219.03
Total Accounts Receivable	<u>1,504.26</u>
Pro Shop Inventory	<u>6,506.02</u>
Total Current Assets	970,559.28
Fixed Assets	
Computer Equipment	9,448.32
Accumulated Depreciation - Equip	(1,417.26)
Total Fixed Assets	<u>8,031.06</u>
Total Assets	<u><u>978,590.34</u></u>
Liabilities and Fund Balance	
Current Liabilities	
Accounts Payable	200,764.33
Sales Tax Payable	48.03
Unapplied payments (annual dues)	2,068.10
Deferred Incomes	
Deferred dues	130,912.50
Deferred parking	4,092.25
Deferred PT	7,339.31
Deferred Master Swim	3,620.00
Total Deferred Incomes	145,964.06
Gift Certificate	472.00
Referral Credit	1,557.24
Total Current Liabilities	<u>350,873.76</u>
Other Liabilities	
Loan from District	1,000,000.00
Total Liabilities	1,350,873.76
Fund Balance	
Beginning Balance	(321,504.27)
Profit/Loss for the period	(50,779.15)
Balance carry forward	<u>(372,283.42)</u>
Total Liabilities and Fund Balance	<u><u>978,590.34</u></u>

Fitness Center (San Mateo Athletic Club/San Mateo Aquatic Center)
Statement of Revenue and Expenses

	Year to date
Revenue	July - Dec 2010
Registrations	\$ 19,084.80
Member Dues	619,842.20
Day Pass	4,943.60
Parking	24,069.00
Replacement Card Fee	470.00
Personal Training	43,980.36
Group Exercise	14,311.00
Aquatics	114,258.90
Retail	1,030.00
Decline Fees	3,445.00
Total Revenues	\$ 845,434.86
Operating Expenses	
Aquatics Supplies	4,727.23
Bank Fees and Credit Card Fee	21,089.63
Direct Marketing	8,136.97
EFT/CC Fees	17.80
Insurance	16,127.22
Janitorial Maintenance/Pool	37,691.88
Locker Room Supplies	9,586.60
Maintenance & Repairs Expense	2,823.87
Marketing Design/Management	20,433.85
MediFit Management Fee	49,999.98
Miscellaneous	6,494.89
Office Supplies	4,744.73
Payroll	543,282.22
Payroll Taxes & Benefits	119,522.08
Printing	3,986.84
Software License fees	3,296.92
Telephone	179.18
Towel, Laundry and Cleaning	20,480.03
Pro Shop COGS	627.52
Uniforms	3,293.93
Total Operating Expenses	876,543.37
Income/(Loss) from Operation (MediFit JClement)	(31,108.51)
Administration - Other Incomes/(Expenses) Steve	
District Expenses	
Administrator Salary and Benefits	14,235.48
Clerical Support Salary and Benefits	2,897.18
Depreciation	944.84
Miscellaneous Expenses	1,323.10
Utilities	3,200.00
Total District Expenses	22,600.60
Interest Income - County Investment	2,929.96
Unrealized Gain - County Investment	-
Income/Loss from Investment	2,929.96
Net Income/(Loss) for the period - to Board	(50,779.15)



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Special Revenue Fund (Fund 6)

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

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

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

***Measure G** (county wide parcel tax) passed by the voters in June 2010 will be accounted for in this Fund. It will be used primarily for instructional-related activities.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Child Development Fund (Fund 6) - Cañada College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 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	20	6	0	0	7	0%	3
4 Total Revenue	\$8	\$20	\$6	\$0	\$0	\$7	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	85	0	0	0	0%	6
7 Employee Benefits	0	0	17	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	\$102	\$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	\$8	\$20	(\$95)	\$0	\$0	\$7		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	\$8	\$20	(\$95)	\$0	\$0	\$7		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
2010-2011 Mid-Year Report
Child Development Fund (Fund 6) - College of San Mateo



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$6,316	\$10,090	\$11,637	\$19,000	\$44,895	\$22,471	50%	1
2 State Revenue	220,140	230,080	243,475	134,600	108,705	51,058	47%	2
3 Local Revenue	102,041	121,314	82,484	201,753	201,753	101,859	50%	3
4 Total Revenue	\$328,498	\$361,484	\$337,596	\$355,353	\$355,353	\$175,388	49%	4
Expenses								
5 Certificated Salaries	\$44,402	\$45,088	\$44,704	\$98,511	\$98,511	\$44,704	45%	5
6 Classified Salaries	122,316	133,428	129,508	240,355	240,355	118,841	49%	6
7 Employee Benefits	53,467	62,318	64,876	138,163	138,163	67,414	49%	7
8 Materials & Supplies	14,968	17,684	9,180	26,300	27,100	10,361	38%	8
9 Operating Expenses	31	174	0	1,170	370	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$235,184	\$258,692	\$248,268	\$504,499	\$504,499	\$241,319	48%	11
Transfers & Other								
12 Transfers In	\$0	\$62,318	\$99,784	\$149,146	\$149,146	\$67,414	45%	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	\$62,318	\$99,784	\$149,146	\$149,146	\$67,414	45%	17
Fund Balance								
18 Net Change in Fund Balance	\$93,314	\$165,111	\$189,112	\$0	\$0	\$1,483		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	\$93,314	\$165,111	\$189,112	\$0	\$0	\$1,483		21

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

San Mateo County Community College District
2010-2011 Mid-Year Report
Child Development Fund (Fund 6) - Skyline College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	(\$1,588)	\$0	\$19,000	\$82,531	\$53,101	64%	1
2 State Revenue	0	0	0	261,100	197,569	54,990	28%	2
3 Local Revenue	16,025	7,242	13,719	30,000	30,000	20,931	70%	3
4 Total Revenue	\$16,025	\$5,654	\$13,719	\$310,100	\$310,100	\$129,021	42%	4
Expenses								
5 Certificated Salaries	\$39,587	\$40,966	\$40,966	\$70,226	\$70,226	\$36,178	52%	5
6 Classified Salaries	125,911	130,766	131,249	265,929	265,929	129,687	49%	6
7 Employee Benefits	76,261	82,521	98,499	196,308	196,308	92,616	47%	7
8 Materials & Supplies	15,006	21,392	12,003	25,300	25,300	10,116	40%	8
9 Operating Expenses	25	0	25	9,633	9,633	5,072	53%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$256,790	\$275,645	\$282,742	\$567,396	\$567,396	\$273,669	48%	11
Transfers & Other								
12 Transfers In	\$0	\$82,521	\$98,499	\$257,296	\$257,296	\$92,616	36%	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	\$82,521	\$98,499	\$257,296	\$257,296	\$92,616	36%	17
Fund Balance								
18 Net Change in Fund Balance	(\$240,765)	(\$187,470)	(\$170,524)	\$0	\$0	(\$52,032)		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	(\$240,765)	(\$187,470)	(\$170,524)	\$0	\$0	(\$52,032)		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
2010-2011 Mid-Year Report
Child Development Fund (Fund 6) - District Office

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$1,680	\$1,680	\$420	25%	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	\$1,680	\$1,680	\$420	25%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	351	0	0	0	0	0%	6
7 Employee Benefits	0	36	0	0	0	0	0%	7
8 Materials & Supplies	0	299	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	1,680	1,680	0	0%	10
11 Total Expenses	\$0	\$686	\$0	\$1,680	\$1,680	\$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	\$0	(\$686)	\$0	\$0	\$0	\$420		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	(\$686)	\$0	\$0	\$0	\$420		21

*All District activity relates to repair/construction projects at CSM & Skyline managed by Facilities department.
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
2010-2011 Mid-Year Report
Child Development Fund (Fund 6) - Total District



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$6,316	\$8,502	\$11,637	\$39,680	\$129,106	\$75,992	59%	1
2 State Revenue	220,140	230,080	243,475	395,700	306,274	106,047	35%	2
3 Local Revenue	118,074	128,576	96,209	231,753	231,753	122,797	53%	3
4 Total Revenue	\$344,531	\$367,159	\$351,321	\$667,133	\$667,133	\$304,836	46%	4
Expenses								
5 Certificated Salaries	\$83,988	\$86,054	\$85,670	\$168,737	\$168,737	\$80,882	48%	5
6 Classified Salaries	248,227	264,544	260,842	506,284	506,284	248,528	49%	6
7 Employee Benefits	129,729	144,876	163,392	334,472	334,472	160,030	48%	7
8 Materials & Supplies	29,974	39,375	21,184	51,600	52,400	20,476	39%	8
9 Operating Expenses	56	174	25	10,803	10,003	5,072	51%	9
10 Capital Outlay	0	0	0	1,680	1,680	0	0%	10
11 Total Expenses	\$491,974	\$535,023	\$531,112	\$1,073,575	\$1,073,575	\$514,989	48%	11
Transfers & Other								
12 Transfers In	\$0	\$144,840	\$198,283	\$406,443	\$406,443	\$160,030	39%	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	\$144,840	\$198,283	\$406,443	\$406,443	\$160,030	39%	17
Fund Balance								
18 Net Change in Fund Balance	(\$147,443)	(\$23,024)	\$18,492	\$0	\$0	(\$50,122)		18
19 Beginning Balance, July 1	156,256	177,874	166,888	188,719	188,719	188,719		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$8,813	\$154,850	\$185,380	\$188,719	\$188,719	\$138,597		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
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - Cañada College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual to Date	Percent of Total Budget	
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	\$597,590	\$1,382,477	\$149,714	11%	5
6 Classified Salaries	0	0	0	0	202,607	1,589	1%	6
7 Employee Benefits	0	0	0	181,110	237,530	14,157	6%	7
8 Materials & Supplies	0	0	0	75,000	10,492	0	0%	8
9 Operating Expenses	0	0	0	0	81,500	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$853,700	\$1,914,605	\$165,460	9%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$0	\$0	(\$853,700)	(\$1,914,605)	(\$165,460)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	\$0	(\$853,700)	(\$1,914,605)	(\$165,460)		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
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - College of San Mateo



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual to Date	Percent of Total Budget	
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	\$1,199,380	\$1,412,740	\$44,083	3%	5
6 Classified Salaries	0	0	0	0	166,188	0	0%	6
7 Employee Benefits	0	0	0	364,020	194,472	4,656	2%	7
8 Materials & Supplies	0	0	0	150,000	50,000	0	0%	8
9 Operating Expenses	0	0	0	0	36,600	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$1,713,400	\$1,860,000	\$48,740	3%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$0	\$0	(\$1,713,400)	(\$1,860,000)	(\$48,740)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	\$0	(\$1,713,400)	(\$1,860,000)	(\$48,740)		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
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - Skyline College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual to Date	Percent of Total Budget	
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	\$1,003,030	\$1,353,804	\$2,666	0%	5
6 Classified Salaries	0	0	0	0	244,252	24,868	10%	6
7 Employee Benefits	0	0	0	329,870	445,155	2,256	1%	7
8 Materials & Supplies	0	0	0	100,000	29,400	9,899	34%	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	\$1,432,900	\$2,072,611	\$39,688	2%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$0	\$0	(\$1,432,900)	(\$2,072,611)	(\$39,688)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	\$0	(\$1,432,900)	(\$2,072,611)	(\$39,688)		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
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - Central Services

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual to Date	Percent of Total Budget	
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	6,000,000	6,000,000	3,554,054	59%	3
4 Total Revenue	\$0	\$0	\$0	\$6,000,000	\$6,000,000	\$3,554,054	59%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$2,000,000	\$107,730	\$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	54	54	100%	8
9 Operating Expenses	0	0	0	0	45,000	24,992	56%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$2,000,000	\$152,784	\$25,046	16%	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	\$0	\$0	\$4,000,000	\$5,847,216	\$3,529,008		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	\$0	\$4,000,000	\$5,847,216	\$3,529,008		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
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - Total District



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual to Date	Percent of Total Budget	
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	6,000,000	6,000,000	3,554,054	59%	3
4 Total Revenue	\$0	\$0	\$0	\$6,000,000	\$6,000,000	\$3,554,054	59%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$4,800,000	\$4,256,751	\$196,463	5%	5
6 Classified Salaries	0	0	0	0	613,047	26,457	4%	6
7 Employee Benefits	0	0	0	875,000	877,157	21,068	2%	7
8 Materials & Supplies	0	0	0	325,000	89,946	9,953	11%	8
9 Operating Expenses	0	0	0	0	163,100	24,992	15%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$6,000,000	\$6,000,000	\$278,933	5%	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	\$0	\$0	(\$0)	(\$0)	\$3,275,121		18
19 Beginning Balance, July 1	0	0	0	0	0	(0)		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	\$0	(\$0)	(\$0)	\$3,275,121		21

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

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Expendable Trust Fund

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
2010-2011 Mid-Year Report
Student Aid Fund (Fund 7) - Cañada College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$574,264	\$774,467	\$1,359,015	\$3,556,706	\$3,556,706	\$2,055,170	58%	1
2 State Revenue	49,616	52,839	50,515	94,503	94,503	60,772	64%	2
3 Local Revenue	76,096	81,055	63,148	75,000	75,000	62,419	83%	3
4 Total Revenue	\$699,976	\$908,361	\$1,472,678	\$3,726,209	\$3,726,209	\$2,178,360	58%	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	\$8,892	\$1,296	\$68,806	\$0	\$76,480	\$76,480	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	(648,578)	(832,967)	(1,524,087)	(3,726,209)	(3,802,689)	(2,288,154)	60%	16
17 Total Transfers/Other	(\$639,686)	(\$831,671)	(\$1,455,281)	(\$3,726,209)	(\$3,726,209)	(\$2,211,674)	59%	17
Fund Balance								
18 Net Change in Fund Balance	\$60,290	\$76,690	\$17,397	\$0	\$0	(\$33,313)		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	\$60,290	\$76,690	\$17,397	\$0	\$0	(\$33,313)		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
2010-2011 Mid-Year Report
Student Aid Fund (Fund 7) - College of San Mateo



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$988,716	\$1,202,820	\$2,115,639	\$5,324,262	\$5,324,262	\$2,965,719	56%	1
2 State Revenue	122,295	105,584	75,319	112,771	112,771	75,686	67%	2
3 Local Revenue	123,246	126,284	100,507	200,000	200,000	81,359	41%	3
4 Total Revenue	\$1,234,257	\$1,434,688	\$2,291,465	\$5,637,033	\$5,637,033	\$3,122,764	55%	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	\$29,100	\$22,900	\$3,100	\$0	\$800	\$800	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	(1,138,377)	(1,322,823)	(2,335,901)	(5,637,033)	(5,637,833)	(3,174,035)	56%	16
17 Total Transfers/Other	(\$1,109,277)	(\$1,299,923)	(\$2,332,801)	(\$5,637,033)	(\$5,637,033)	(\$3,173,235)	56%	17
Fund Balance								
18 Net Change in Fund Balance	\$124,980	\$134,765	(\$41,336)	\$0	\$0	(\$50,471)		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	\$124,980	\$134,765	(\$41,336)	\$0	\$0	(\$50,471)		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
2010-2011 Mid-Year Report
Student Aid Fund (Fund 7) - Skyline College

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,114,571	\$1,601,221	\$2,462,953	\$6,282,238	\$6,282,238	\$3,419,221	54%	1
2 State Revenue	108,522	102,463	95,284	233,902	233,902	119,008	51%	2
3 Local Revenue	113,999	121,350	150,008	90,000	90,000	96,660	107%	3
4 Total Revenue	\$1,337,092	\$1,825,034	\$2,708,245	\$6,606,140	\$6,606,140	\$3,634,889	55%	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	\$19,700	\$15,856	\$80,512	\$0	\$2,970	\$2,970	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	(1,252,878)	(1,808,150)	(2,813,912)	(6,606,140)	(6,609,110)	(3,855,039)	58%	16
17 Total Transfers/Other	(\$1,233,178)	(\$1,792,294)	(\$2,733,400)	(\$6,606,140)	(\$6,606,140)	(\$3,852,069)	58%	17
Fund Balance								
18 Net Change in Fund Balance	\$103,914	\$32,740	(\$25,155)	\$0	\$0	(\$217,180)		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	\$103,914	\$32,740	(\$25,155)	\$0	\$0	(\$217,180)		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
2010-2011 Mid-Year Report
Student Aid Fund (Fund 7) - Total District



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$2,677,551	\$3,578,508	\$5,937,607	\$15,163,205	\$15,163,205	\$8,440,110	56%	1
2 State Revenue	280,433	260,886	221,118	441,176	441,176	255,466	58%	2
3 Local Revenue	313,341	328,689	313,662	365,000	365,000	240,438	66%	3
4 Total Revenue	\$3,271,325	\$4,168,083	\$6,472,387	\$15,969,381	\$15,969,381	\$8,936,013	56%	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	\$57,692	\$40,052	\$152,418	\$0	\$80,250	\$80,250	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	(3,039,833)	(3,963,940)	(6,673,899)	(15,969,381)	(16,049,631)	(9,317,227)	58%	16
17 Total Transfers/Other	(\$2,982,141)	(\$3,923,888)	(\$6,521,481)	(\$15,969,381)	(\$15,969,381)	(\$9,236,977)	58%	17
Fund Balance								
18 Net Change in Fund Balance	\$289,184	\$244,195	(\$49,094)	\$0	\$0	(\$300,964)		18
19 Beginning Balance, July 1	128,421	192,001	235,313	250,430	250,430	250,430		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$417,605	\$436,196	\$186,219	\$250,430	\$250,430	(\$50,534)		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 incurred and continues to incur as employees earn the right to health benefits at retirement.*

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



**San Mateo County Community College District
2010-2011 Mid-Year Budget
Retirement Reserve (Fund 8) - Total District**

	2nd Quarter 2007-2008 Actuals	2nd Quarter 2008-2009 Actuals	2nd Quarter 2009-2010 Actuals	2010-2011 Adoption Budget	2010-2011 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	353,623	(232,222)	54,719	312,488	312,488	255,895	82%	3
4 Total Revenue	\$353,623	(\$232,222)	\$54,719	\$312,488	\$312,488	\$255,895	82%	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	3,031	25,904	26,777	55,000	55,000	15,008	27%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$3,031	\$25,904	\$26,777	\$55,000	\$55,000	\$15,008	27%	11
Transfers & Other								
12 Transfers In	\$1,500,000	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	2,502,131	2,502,131	1,164,916	47%	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	(5,000,000)	(10,000,000)	(10,000,000)	(5,000,000)	50%	16
17 Total Transfers/Other	\$1,500,000	\$0	(\$5,000,000)	(\$7,497,869)	(\$7,497,869)	(\$3,835,084)	51%	17
Fund Balance								
18 Net Change in Fund Balance	\$1,850,592	(\$258,126)	(\$4,972,058)	(\$7,240,381)	(\$7,240,381)	(\$3,594,197)		18
19 Beginning Balance, July 1	16,139,901	32,836,442	34,564,967	33,749,526	33,749,526	33,749,526		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$17,990,493	\$32,578,316	\$29,592,909	\$26,509,145	\$26,509,145	\$30,155,329		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Supplemental Information

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Account Code**

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Budget Activity**

Page 120 - **Expenditure Comparison of
Academic Salaries**



No Borrowing

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

	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Actual 2009-2010</u>	<u>1st Period 2010-2011</u>
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College of San Mateo

Resident										
Fall & Spring	7,336	8,041	8,059	7,561	7,311	7,423	7,686	8,022	8,062	7,407
Summer	<u>911</u>	<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>952</u>
Total, Resident	8,247	9,067	9,181	8,550	8,256	8,379	8,678	9,007	9,155	8,359
Total, Apprenticeship	171	165	131	140	146	156	164	115	94	47
Flex-time	10	9	14	9	12	10	11	16	15	-
Non-Resident										
Fall & Spring	327	288	245	223	234	226	217	198	200	216
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<u>28</u>	<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>
Total, Non-Resident	355	321	271	242	255	246	232	216	219	236

College of San Mateo Total	8,783	9,562	9,597	8,941	8,669	8,791	9,085	9,354	9,483	8,642
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Canada College

Resident										
Fall & Spring	3,358	3,489	3,606	3,631	3,707	3,770	3,938	4,218	4,512	4,375
Fall & Spring (N/C)	25	8	43	50	43	27	35	38	41	42
Summer (N/C)	-	1	-	2	4	4	5	1	6	10
Summer	<u>392</u>	<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>403</u>
Total, Resident	3,775	3,964	3,667	3,981	4,113	4,181	4,380	4,671	5,071	4,830
Flex-time	4	3	6	3	3	3	4	7	17	-
Non-Resident										
Fall & Spring	152	116	76	73	71	62	60	88	86	94
Fall & Spring (N/C)	4	2	3	2	1	1	1	1	1	2
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<u>12</u>	<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>
Total, Non-Resident	169	128	80	77	79	71	68	96	98	104

Canada College Total	3,948	4,095	3,753	4,061	4,195	4,255	4,452	4,774	5,186	4,934
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Skyline College

Resident										
Fall & Spring	5,780	6,375	6,107	6,014	5,912	5,840	6,345	6,893	7,404	7,393
Fall & Spring (N/C)	-	-	-	-	-	-	-	47	68	70
Summer (N/C)	-	-	-	-	-	-	-	-	5	4
Summer	<u>897</u>	<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>971</u>
Total, Resident	6,677	7,385	6,972	6,840	6,765	6,684	7,213	8,027	8,730	8,438
Total, Apprenticeship	42	31	9	4	4	3	3	2	5	-
Flex-time	4	4	5	4	9	3	5	6	17	-
Non-Resident										
Fall & Spring	159	154	124	109	97	101	97	88	85	85
Fall & Spring (N/C)	-	-	-	-	-	-	-	1	1	1
Summer (NC)	-	-	-	-	-	-	-	-	-	-
Summer	<u>26</u>	<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>
Total, Non-Resident	185	176	142	122	109	111	109	105	100	96

Skyline College Total	6,908	7,596	7,128	6,970	6,887	6,801	7,330	8,140	8,852	8,534
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No Borrowing

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

	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Actual 2008-2009</u>	<u>1st Period 2009-2010</u>
<i>District</i>										
Resident										
Fall & Spring	16,474	17,905	17,772	17,206	16,930	17,033	17,969	19,133	19,978	19,175
Fall & Spring (N/C)	25	8	43	50	43	27	35	85	109	112
Summer (N/C)	0	1	0	2	4	4	5	1	11	14
Summer	<u>2,200</u>	<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>2,326</u>
Total, Resident	18,699	20,416	19,820	19,371	19,134	19,244	20,271	21,705	22,956	21,627
Total, Apprenticeship	213	196	140	144	150	159	167	117	99	47
Flex-time	18	16	25	16	24	16	20	29	49	0
Non-Resident										
Fall & Spring	638	558	445	405	402	389	374	374	371	395
Fall & Spring (N/C)	4	2	3	2	1	1	1	2	2	3
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>66</u>	<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>
Total, Non-Resident	709	625	493	441	443	428	409	417	417	436
District Total	19,639	21,253	20,478	19,972	19,751	19,847	20,867	22,268	23,521	22,110

BOARD REPORT NO. 11-1-1CA

TO: Members of the Board of Trustees
FROM: Ron Galatolo, Chancellor
PREPARED BY: James W. Keller, Executive Vice Chancellor, 358-6790

APPROVAL OF 2011-12 BUDGET AND PLANNING CALENDAR

The budget development process for 2011-12 requires formulation of a budget calendar. Included in the 2011-12 calendar is consultation with the 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 2011-12 on September 28, 2011.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2011-12 Budget and Planning Calendar.

Budget and Planning Calendar, 2011-12

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2011 Schedule of Classes		
November – December		Review of Budget and Planning Calendar, discussion of budget strategies and resource allocation, and budget development process	
January 10	Governor's Budget Proposal		
January	Chancellor's Council review/revise draft of Budget and Planning Calendar and budget development process; discussion of Governor's Budget; District revenue/expenditure implications.	Review of Governor's Budget and discussion of District revenue and expenditure implications (inform DSGC at its next meeting). Finalize resource allocation recommendation.	Approval of 2011-12 Budget and Planning Calendar, review of Governor's Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities.
January/ February	Chancellor's Council 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 positions.
January/ February	Ongoing State budget hearings		
February	Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Campuses Finalize Summer Session 2011 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Review of preliminary District revenue assumptions and expenditure plans.
February	"P1" First Principal Apportionment	Certify to State Controller Apportionment	
February/ March	Discussion of budget priorities at Colleges and with Chancellor's Cabinet.	Review of 2010-11 Mid-Year Budget Report	Review of 2010-11 Mid-Year Budget Report
March 1	Target date for Governor's "mini" budget by the legislature in preparation for June measure		
March	Campuses Finalize Fall 2011 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2011-12 budget priorities and Districtwide allocations.
Mid-March	Run preliminary position control worksheets for 2011-12	Colleges ongoing review of position control	
April			Budget updates with Board; review budget assumptions for Tentative budget.
May 10	Site Tentative Budgets completed. Work resumes developing final budget after tentative budget is loaded.		
Mid-May	Governor's May Revise		

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
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.
June	June special election		
June	District Office completes budget input and prepares Tentative Budget document	Review of 2011-12 Tentative Budget	
June 22			Adoption of 2011-12 Tentative Budget and 2011-12 Gann Limit.
June 24	"P2" Second Principal Apportionment	Certify to State Controller Apportionment	
June-August	Final adjustments to budget are made.		
July	Enactment of 2011-12 State Budget		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2010-11 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept. 28			Adoption of 2011-12 Final Budget.



Date: January 24, 2011

To: San Mateo County Community College District

From: Victoria Worch, Coordinator of Student Activities, Cañada

Re: Office of Student Activities and Associated Students of Cañada College,
Budget Report for the 2nd Quarter 2010-2011 Summary of Programs and
Activities

The following is a summary highlighting the current projects, events, activities and goals of this quarter.

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

- College Planning Council (CPC)-Darnell Spellman and Jonathon Werden
- Student Services Planning Council (SSPC) Katie McKee
- Curriculum Committee- OPEN
- Safety Committee- Dennis Jung
- District Student Council- Darnell Spellman
- Region 3 Meetings- Maxwell Webster
- District Shared Governance-Darnell Spellman
- District Auxiliary Services Advisory Committee-Karla Barajas and Jonathan Werden
- ASCC Elections Appointment Committee- Katie McKee
- Instructional Planning Council-OPEN
- District Committee on Budget & Finance-OPEN
- Measure G Oversight Bond Committee-OPEN

Update on Current Projects

Mapping out a vision and timeline for the next phase of Student Life at Cañada College

Status: DONE-met with College President, Vice President of Student Services and Instruction and presented vision for Student Life at Cañada College for the next 3 years.

Student Handbook and Academic Planners: At Cañada College EOPS and TriO programs provide students with free Academic Planners. As for a Student Handbook that focuses on College Policies and Procedures, it is only available online at http://canadacollege.edu/student/student_life/policies.html.

Recently, the Vice Presidents of Student Services and Coordinators from all 3 campuses are meeting to see if a District Student Handbook would be possible.

Status: No Action. Was unable to attend last planning meeting. Waiting on status update and next steps.

Updating District Policies: ASCC meet and provided feedback on updating District Board Policies 7.60, 7.62.1, 7.61, and Student Trustee-1.05

Status: Taking final action this week. VPSS have sent their final versions of District Policies for students to review at the first board meeting, Fri. Jan. 28

Updating Student Learning Outcomes: Working on updating SLO's for the Student Life department. I am also a team leader for developing Service Area Objective (SAO) for Student Support projects such as Student Life, Academic Support and Wellness.

Status: No Action. Still need to review Student Life SLO and Assessment plan. For SAO-Will be setting

up planning meeting in December.

Joint 3 day/2 night Leadership Retreat and Training for ASSC board members- Cañada College ASSC will be teaming up with other student leaders from Skyline and CSM for mid-year leadership training. I will be presenting a Strengths Based Leadership Workshop.

Status: DONE-between 3 colleges there were 41 people on the retreat. The colleges will be planning 2 district wide events this spring.

Recruitment of Students: The ASSC has gain and lost board members. They started the semester out with 7. Were up to 13 and now have 9. We are trying to recruit new members by using Facebook, brochures and flyers. I will be speaking in Career Counseling classes about ASSC.

Status: Change in board-9 out of 22 Board positions is filled.

Executive Board

- President-Darnell Spellman
- Vice President-Jonathan Werden
- Secretary-Katie McKee
- Treasurer-OPEN
- Commissioner of Publicity-Ada Alexander
- Commissioner of Activities-Karla Barajas

Senators

- Chris Rodriguez
- Dennis DooYoung Jung
- Max Webster
- Nchinda Ngeche

Student Identification Cards: The Student Activities Office continues to work with the cashiers to provide Student ID Cards for the student body with assistance from the ASSC. We are in need of updating the ID card machine and software; however, there is talk among the district to consider use of SMART Cards.

Status: No Action- No discussions have taken place at this time.

Recruiting, Coordinating and Training Cañada College Student Clubs and Organizations.

Status: In the Works-Update the Club Handbook for the 2010-2011 school year. Also would like to create a requisition separate from ASSC for clubs to use. I also need to develop an advisor newsletter to build better communication to advisors.

As of Jan. 24 there are 22 groups

- Trio Student Advisory Council
- Society of Hispanic Professional Engineers
- Latino Empowerment Alliance
- Photon Masters
- EOPS Student Club
- Cañada College Cards Club
- Young Latino Leaders
- Phi Theta Kappa Honors Society
- The Science Outreach Club
- Christian Club
- Black Student Union
- Success Strategies Club
- WISE

- Robotics Club
- Creative Civics Club
- The Spectrum Alliance
- SHAPE Society
- The Political Awareness Club
- People of the Pacific
- Cañada Strikes Back
- Pre-Med Club
- ASID (American Society of Interior Designers)

ASCC Conference and Retreat Attendance

January

- District Wide Student Government Leadership Retreat
- 11 Cañada Students attended

Upcoming

- Sat. Feb. 5, Sending 9 Club Officers to Cal Leadership Symposium
- Monday, March 14, "March in March", ASCC sponsor a bus to take students to State Capital for March for Community College Education. (Has not been decided yet)
- Fri. April 1-Sun. April 3, Student Senate Sponsored Spring General Assembly at the Doubletree Sacramento. Will hopefully send 4 students from Cañada

Program and Events:

In December

- ASCC host club Mixer, Dec. 2
- ASCC team up with Women's Golf team to host Spirit Thursday, Dec. 9
- Phi Theta Kappa host toy drive for 50 young children-Throughout December
- EOPS club host clothes drive November-December

Upcoming Events

- Welcome Back Week, Feb 2-Feb 4, to include CLUB RUSH and Program Service Fair, Spirit Thursday, ASCC meeting and men's Friday night basketball game
- Student Trustee 2010-2011 and 2011-2012 Elections, Tues. March 29, Wed. March 30

ASCC Goals 2010-2011 academic year

- Improve ASCC communication among each other and the campus.
- To have more than one candidate for the Student Trustee position.
- To have a smooth transition in to our new facility.
- To have a well planned and eventful Spring semester.

To add to our goals, the group has come up with Hallmarks/Benchmarks similar to Phi Theta Kappa. They are: Leadership, Community, Change and Mentorship.

Staff/Professional Development

- Looking into attending the Phi Theta Kappa International Conference in Seattle, April 6-8 to learn more about how Phi Theta Kappa works.
- Looking into bring back Leadership course, maybe incorporating it into the honors program.
- Hope to attend the California Community College Student Affairs Professional Conference March Spring 2011, Burlingame,
- Victoria Worch, Coordinator of Student Activities is still serving as the Past President of the 2010-2011 Board of Directors, California Community College Student Affairs Association

Associated Students - CANADA College
Balance Sheet

	<u>Dec 31, 10</u>	<u>Dec 31, 09</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK	404,674.53	357,953.04	46,721.49	13.05%
Total Checking/Savings	<u>404,674.53</u>	<u>357,953.04</u>	<u>46,721.49</u>	<u>13.05%</u>
Accounts Receivable				
1210.1 · ACCOUNTS RECEIVABLE	68,803.99	79,666.26	-10,862.27	-13.64%
1210.2 · ALLOWANCE FOR BAD DEBTS-SBCF	-7,157.13	-5,276.67	-1,880.46	35.64%
1220 · EMERGENCY LOANS RECEIVABLE	7,917.41	11,299.28	-3,381.87	-29.93%
1230 · OTHER LOANS RECEIVABLE	0.00	0.00	0.00	0.0%
Total Accounts Receivable	<u>69,564.27</u>	<u>85,688.87</u>	<u>-16,124.60</u>	<u>-18.82%</u>
Other Current Assets				
1310.1 · COUNTY INVESTMENT POOL	0.00	0.00	0.00	0.0%
1310.2 · INVEST. MARKET TO MARKET ADJ.	0.00	0.00	0.00	0.0%
Total Other Current Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Current Assets	<u>474,238.80</u>	<u>443,641.91</u>	<u>30,596.89</u>	<u>6.9%</u>
Fixed Assets				
1500 · FIXED ASSETS	0.00	630.69	-630.69	-100.0%
Total Fixed Assets	<u>0.00</u>	<u>630.69</u>	<u>-630.69</u>	<u>-100.0%</u>
TOTAL ASSETS	<u>474,238.80</u>	<u>444,272.60</u>	<u>29,966.20</u>	<u>6.75%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · ACCOUNTS PAYABLE	0.00	0.00	0.00	0.0%
Total Accounts Payable	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Current Liabilities				
2020 · EMERGENCY LOAN FUND	9,565.00	9,315.00	250.00	2.68%
2030 · OTHER LOANS	8,480.23	8,480.23	0.00	0.0%
2040 · OTHER FUNDS PAYABLE	72.00	72.00	0.00	0.0%
2050 · CLUBS	20,698.60	22,198.29	-1,499.69	-6.76%
2060 · TRUSTS	203,076.92	197,566.77	5,510.15	2.79%
Total Other Current Liabilities	<u>241,892.75</u>	<u>237,632.29</u>	<u>4,260.46</u>	<u>1.79%</u>
Total Current Liabilities	<u>241,892.75</u>	<u>237,632.29</u>	<u>4,260.46</u>	<u>1.79%</u>
Total Liabilities	<u>241,892.75</u>	<u>237,632.29</u>	<u>4,260.46</u>	<u>1.79%</u>
Equity				
3010 · OPENING BALANCE EQUITY	141,753.44	141,753.44	0.00	0.0%
3020 · RETAINED EARNINGS	62,420.99	25,771.72	36,649.27	142.21%
Net Income	28,171.62	39,115.15	-10,943.53	-27.98%
Total Equity	<u>232,346.05</u>	<u>206,640.31</u>	<u>25,705.74</u>	<u>12.44%</u>
TOTAL LIABILITIES & EQUITY	<u>474,238.80</u>	<u>444,272.60</u>	<u>29,966.20</u>	<u>6.75%</u>

**Associated Students
Canada College
Income Statement**

	<u>Jul - Dec 10</u>	<u>Jul - Dec 09</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 - INCOME				
4020 - ATM	170.50	321.00	-150.50	-46.89%
4050 - MISCELLANEOUS	20.00	597.96	-577.96	-96.66%
4060 - PROGRAMS	1,000.00	0.00	1,000.00	100.0%
4080 - STUDENT BODY CARD	35,412.00	56,423.00	-21,011.00	-37.24%
4090 - VENDING-ACTION	1,555.94	1,540.44	15.50	1.01%
4091 - VENDING-PEPSI	3,836.13	3,983.30	-147.17	-3.7%
Total 4000 - INCOME	<u>41,994.57</u>	<u>62,865.70</u>	<u>-20,871.13</u>	<u>-33.2%</u>
Total Income	41,994.57	62,865.70	-20,871.13	-33.2%
Expense				
5000 - EXPENSES				
5021 - BANK SERVICE CHARGE	69.84	29.88	39.96	133.74%
5031 - CLUB ASSISTANCE/ICC	3,298.74	26.76	3,271.98	12,227.13%
5032 - COLLEGE PROGRAM ASSISTA	1,000.00	461.56	538.44	116.66%
5033 - CONFERENCE	1,270.00	1,399.99	-129.99	-9.29%
5040 - DEPRECIATION	0.00	624.00	-624.00	-100.0%
5050 - ETHNIC CULTURAL AFFAIRS	0.00	300.00	-300.00	-100.0%
5080 - HOSPITALITY	18.60	0.00	18.60	100.0%
5140 - OFFICE SUPPLIES	1,702.67	834.81	867.86	103.96%
5145 - OPERATION	29.50	0.00	29.50	100.0%
5150 - PROGRAMS	6,169.89	15,331.90	-9,162.01	-59.76%
5151 - PUBLICITY	306.79	1,683.64	-1,376.85	-81.78%
5182 - STUDENT ACTIVITY CARD	497.99	1,154.49	-656.50	-56.87%
5190 - TELEPHONE	0.00	28.65	-28.65	-100.0%
5210 - VENDING INCOME TRANSFER	0.00	2,671.06	-2,671.06	-100.0%
Total 5000 - EXPENSES	<u>14,364.02</u>	<u>24,546.74</u>	<u>-10,182.72</u>	<u>-41.48%</u>
Total Expense	14,364.02	24,546.74	-10,182.72	-41.48%
Net Ordinary Income	27,630.55	38,318.96	-10,688.41	-27.89%
Other Income/Expense				
Other Income				
6000 - OTHER INCOMES				
6010 - INTEREST	541.07	796.19	-255.12	-32.04%
Total 6000 - OTHER INCOMES	<u>541.07</u>	<u>796.19</u>	<u>-255.12</u>	<u>-32.04%</u>
Total Other Income	541.07	796.19	-255.12	-32.04%
Net Other Income	541.07	796.19	-255.12	-32.04%
Net Income	<u><u>28,171.62</u></u>	<u><u>39,115.15</u></u>	<u><u>-10,943.53</u></u>	<u><u>-27.98%</u></u>



Associated Students of College of San Mateo 2nd Quarter Report, October 2010 – December 2010

The Associated Students of College of San Mateo (ASCSM) has had a very productive first quarter. Although it continues to be a time of transition in Student Activities and at CSM, the ASCSM has been able to successfully continue to participate in college governance and has been to create a lively and entertaining campus atmosphere for CSM students, faculty, staff, and administrators.

Some of the highlights for the first semester are:

Ongoing Activities

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

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

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

To further increase the value of the CSM ID Card, the ASCSM has continued to expand and sponsor the Merchant Discount Program. This program provides a list of discount opportunities available to students, faculty, staff and administrators at on-campus AS-sponsored events, club events, local merchants, national chains and on the Internet that 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:

For 2010/2011

October 2010: AS had a very successful Club Day on the third week of the semester. At the end of October the Senate held their annual "Oktoberfest". It was a weeklong event that provided free food, music, and activities. AS also helped support our football team by hosting a CSM Spirit Week. Lastly, the Senate held Halloween Events that included candy giveaways, a costume contest, and a pumpkin-carving contest. The AS also sponsored a fundraiser in response to the San Bruno Explosion/Fire. The successfully raised \$4,000 and took in 10 boxes of clothing and supplies.

Furthermore, in October the Senate attended very important off-campus events. Ten of our students attended the CCCSAA Annual Leadership Conference. 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 a wide variety of speakers. Additionally, four students attended the SSCCC General Assembly to discuss and receive information about current statewide issues facing community college students.

Many of our clubs were very active during the months of September/October. AGS (Alpha Gamma Sigma Honors Club), Save Our Education, Gay-Straight Alliance, and Spirit Squad all held very successful fundraisers for their clubs. CSM Democrats held a well-attended movie night and voter registration drive. AGS held their annual orientation. The Asian Pacific Islanders club participated in a tour of Stanford, hosted by Stanford's Hawaiian Club. They also gave a dance performance at the Inter Club Council Mixer. Lastly, Filipino Club held an event celebrating Filipino Culture. It included dancing, food, and story telling.

November 2010: AS over November attending the SSCCC General Assembly in San Diego to discuss upcoming budget cuts and general student issues with other community colleges in the state. Additionally, the AS held a very successful Casino Day in the Student Life Lounge. Lastly, the Inter Club Council held their annual ICC mixer, which was attended by members of our 20+ clubs.

December 2010: On December 7th, the AS Senate hosted a mixer with the Board of Trustees and District Administration. This gave the student leaders the opportunity to discuss a wide range of student issues with Board of Trustees in a more casual setting. Lastly, the AS held the 1st Annual Holiday Angles Toy Drive event. The Senate took in enough toys to provide presents for 50 EOPS/CARE/CalWORKs families that were in need.

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

	<u>Dec 31, 10</u>	<u>Dec 31, 09</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK	48,552.64	249,489.75	-200,937.11	-80.54%
Total Checking/Savings	<u>48,552.64</u>	<u>249,489.75</u>	<u>-200,937.11</u>	<u>-80.54%</u>
Accounts Receivable				
1210.1 · ACCOUNTS RECEIVABLE	123,651.29	123,061.50	589.79	0.48%
1210.2 · ALLOWANCE FOR BAD DEBTS-SBCF	-2,240.59	-2,262.92	22.33	-0.99%
1220 · EMERGENCY LOANS RECEIVABLE	2,250.00	950.00	1,300.00	136.84%
1230 · OTHER LOANS RECEIVABLE	1,532.88	991.48	541.40	54.61%
Total Accounts Receivable	<u>125,193.58</u>	<u>122,740.06</u>	<u>2,453.52</u>	<u>2.0%</u>
Other Current Assets				
1310.1 · COUNTY INVESTMENT POOL	764,685.16	537,761.27	226,923.89	42.2%
1310.2 · INVEST. MARKET TO MARKET ADJ.	2,405.41	-1,639.14	4,044.55	-246.75%
Total Other Current Assets	<u>767,090.57</u>	<u>536,122.13</u>	<u>230,968.44</u>	<u>43.08%</u>
Total Current Assets	<u>940,836.79</u>	<u>908,351.94</u>	<u>32,484.85</u>	<u>3.58%</u>
Fixed Assets				
1500 · FIXED ASSETS	4,244.80	6,064.00	-1,819.20	-30.0%
Total Fixed Assets	<u>4,244.80</u>	<u>6,064.00</u>	<u>-1,819.20</u>	<u>-30.0%</u>
TOTAL ASSETS	<u>945,081.59</u>	<u>914,415.94</u>	<u>30,665.65</u>	<u>3.35%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · ACCOUNTS PAYABLE	4,229.22	20,665.68	-16,436.46	-79.54%
Total Accounts Payable	<u>4,229.22</u>	<u>20,665.68</u>	<u>-16,436.46</u>	<u>-79.54%</u>
Other Current Liabilities				
2020 · EMERGENCY LOAN FUND	9,998.95	9,898.95	100.00	1.01%
2030 · OTHER LOANS	6,124.00	6,124.00	0.00	0.0%
2040 · OTHER FUNDS PAYABLE	3,687.06	3,874.13	-187.07	-4.83%
2050 · CLUBS	144,777.74	115,294.27	29,483.47	25.57%
2060 · TRUSTS	408,020.74	459,904.46	-51,883.72	-11.28%
Total Other Current Liabilities	<u>572,608.49</u>	<u>595,095.81</u>	<u>-22,487.32</u>	<u>-3.78%</u>
Total Current Liabilities	<u>576,837.71</u>	<u>615,761.49</u>	<u>-38,923.78</u>	<u>-6.32%</u>
Total Liabilities	<u>576,837.71</u>	<u>615,761.49</u>	<u>-38,923.78</u>	<u>-6.32%</u>
Equity				
3010 · OPENING BALANCE EQUITY	262,285.95	262,285.95	0.00	0.0%
3020 · RETAINED EARNINGS	60,338.12	8,515.13	51,822.99	608.6%
Net Income	45,619.81	27,853.37	17,766.44	63.79%
Total Equity	<u>368,243.88</u>	<u>298,654.45</u>	<u>69,589.43</u>	<u>23.3%</u>
TOTAL LIABILITIES & EQUITY	<u>945,081.59</u>	<u>914,415.94</u>	<u>30,665.65</u>	<u>3.35%</u>

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

	<u>Jul - Dec 10</u>	<u>Jul - Dec 09</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	226.50	94.50	132.00	139.68%
4030 · CAFE COMMISSION	4,510.84	4,174.18	336.66	8.07%
4050 · MISCELLANEOUS	20.00	20.00	0.00	0.0%
4060 · PROGRAMS	0.00	81.00	-81.00	-100.0%
4065 · RECREATION/GAMES	767.30	0.00	767.30	100.0%
4070 · SPACE RENTAL-VENDOR	550.00	700.00	-150.00	-21.43%
4080 · STUDENT BODY CARD	74,536.00	87,920.00	-13,384.00	-15.22%
4090 · VENDING-ACTION	4,754.05	4,564.80	189.25	4.15%
4091 · VENDING-PEPSI	8,465.62	10,470.66	-2,005.04	-19.15%
Total 4000 · INCOME	<u>93,830.31</u>	<u>108,025.14</u>	<u>-14,194.83</u>	<u>-13.14%</u>
Total Income	93,830.31	108,025.14	-14,194.83	-13.14%
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	1,200.00	500.00	700.00	140.0%
5020 · BAD DEBTS	215.61	401.57	-185.96	-46.31%
5021 · BANK SERVICE CHARGE	105.00	0.00	105.00	100.0%
5031 · CLUB ASSISTANCE/ICC	726.17	546.25	179.92	32.94%
5032 · COLLEGE PROGRAM ASSISTANCE	1,389.97	0.00	1,389.97	100.0%
5040 · DEPRECIATION	909.60	909.60	0.00	0.0%
5080 · HOSPITALITY	378.81	993.61	-614.80	-61.88%
5140 · OFFICE SUPPLIES	1,717.89	2,798.47	-1,080.58	-38.61%
5145 · OPERATION	1,022.56	366.57	655.99	178.95%
5150 · PROGRAMS	10,525.28	11,912.99	-1,387.71	-11.65%
5151 · PUBLICITY	2,888.55	8,705.63	-5,817.08	-66.82%
5182 · STUDENT ACTIVITY CARD	1,668.83	905.98	762.85	84.2%
5183 · STUDENT ASSISTANT-SALARY	11,887.80	26,258.89	-14,371.09	-54.73%
5184 · STUDENT ASSISTANT-BENEFITS	237.75	9,094.79	-8,857.04	-97.39%
5190 · TELEPHONE	0.00	105.07	-105.07	-100.0%
Total 5000 · EXPENSES	<u>34,873.82</u>	<u>63,499.42</u>	<u>-28,625.60</u>	<u>-45.08%</u>
Total Expense	34,873.82	63,499.42	-28,625.60	-45.08%
Net Ordinary Income	58,956.49	44,525.72	14,430.77	32.41%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	4,393.83	2,537.29	1,856.54	73.17%
Total 6000 · OTHER INCOMES	<u>4,393.83</u>	<u>2,537.29</u>	<u>1,856.54</u>	<u>73.17%</u>
Total Other Income	4,393.83	2,537.29	1,856.54	73.17%
Other Expense				
7000 · OTHER EXPENSES				
7020 · VENDING INC. EXP TO V.P. TRUST	17,730.51	19,209.64	-1,479.13	-7.7%
Total 7000 · OTHER EXPENSES	<u>17,730.51</u>	<u>19,209.64</u>	<u>-1,479.13</u>	<u>-7.7%</u>
Total Other Expense	17,730.51	19,209.64	-1,479.13	-7.7%
Net Other Income	-13,336.68	-16,672.35	3,335.67	-20.01%
Net Income	<u>45,619.81</u>	<u>27,853.37</u>	<u>17,766.44</u>	<u>63.79%</u>



**Associated Students of Skyline College
Budget Report for the 2nd Quarter 2010-2011
Summary of Programs and Activities
January 24, 2010**

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

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

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

Student Handbook and Academic Planners: Due to budget cuts the Student Handbook is still only be available online in a downloadable format.

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

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

Skyline Organizations and Club SOCC: The ASSC members always encourage other students to become active on campus by their work through SOCC. They also encourage students who do not find a club that interests them to start their own.

Second Harvest Food Drive**November 5, 2010 11:00AM – 1:00PM**

The ASSC held another food drive on behalf of the Second Harvest Food Bank. Clubs were involved and monetary prizes were given to the first, second and third place clubs.

California Community Colleges Student Affairs Association (CCCSAA)**Student Leadership Conference****October 22, 2010 – October 24, 2010**

Four (4) A.S.S.C. members attended the California Community College Student Affairs Association (CCCSAA), 2010 Leadership Conference entitled, “Get up, Stand up, Lead.”

The Conference took place in Costa Mesa, California.

General Assembly**October 29, 2010 – October 31, 2010**

Four (4) representatives of the A.S.S.C. attended discussion about the state budget crisis and how to advocate for student needs at the state level.

The Conference took place in San Diego, California.

Skyline Unites/Club Rush**November 18, 2010 9:00AM – 1:00PM**

The ASSC put together a club rush to get knowledge of current clubs out to the students. They also gave students information about starting up new clubs.

Veterans Day Event**November 11, 2010 11:00AM – 1:00PM**

ASSC and the Veterans Club held a recognition event for Skyline College’s Veteran. Community and on campus resources were promoted at the event. Speakers addressed veterans issues and thanked veterans for their services.

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, 10</u>	<u>Dec 31, 09</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 - CASH AND BANK	68,166.48	253,590.17	-185,423.69	-73.12%
Total Checking/Savings	<u>68,166.48</u>	<u>253,590.17</u>	<u>-185,423.69</u>	<u>-73.12%</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				
1210.1 - ACCOUNT RECEIVABLE SKYLINE	873,119.39	783,266.51	89,852.88	11.47%
1310 - COUNTY INVESTMENT CONTROL	709,041.02	453,306.25	255,734.77	56.42%
1310.2 - MARK TO MARKET	1,976.80	-1,385.15	3,361.95	-242.71%
Total Other Current Assets	<u>1,584,137.21</u>	<u>1,235,187.61</u>	<u>348,949.60</u>	<u>28.25%</u>
Total Current Assets	1,648,173.55	1,484,647.64	163,525.91	11.01%
Fixed Assets				
1500 - FIXED ASSETS	0.00	2,700.55	-2,700.55	-100.0%
Total Fixed Assets	<u>0.00</u>	<u>2,700.55</u>	<u>-2,700.55</u>	<u>-100.0%</u>
TOTAL ASSETS	<u><u>1,648,173.55</u></u>	<u><u>1,487,348.19</u></u>	<u><u>160,825.36</u></u>	<u><u>10.81%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 - ACCOUNTS PAYABLE	1,099.28	1,099.28	0.00	0.0%
Total Accounts Payable	<u>1,099.28</u>	<u>1,099.28</u>	<u>0.00</u>	<u>0.0%</u>
Other Current Liabilities				
2030 - OTHER LOANS PAYABLE	3,182.66	3,182.66	0.00	0.0%
2050 - CLUBS	118,988.49	113,977.34	5,011.15	4.4%
2060 - TRUSTS	976,948.78	894,023.64	82,925.14	9.28%
Total Other Current Liabilities	<u>1,099,119.93</u>	<u>1,011,183.64</u>	<u>87,936.29</u>	<u>8.7%</u>
Total Current Liabilities	<u>1,100,219.21</u>	<u>1,012,282.92</u>	<u>87,936.29</u>	<u>8.69%</u>
Total Liabilities	1,100,219.21	1,012,282.92	87,936.29	8.69%
Equity				
3010 - Opening Bal Equity	339,659.55	339,659.55	0.00	0.0%
3020 - Retained Earnings	158,232.17	65,076.94	93,155.23	143.15%
Net Income	50,062.62	70,328.78	-20,266.16	-28.82%
Total Equity	<u>547,954.34</u>	<u>475,065.27</u>	<u>72,889.07</u>	<u>15.34%</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,648,173.55</u></u>	<u><u>1,487,348.19</u></u>	<u><u>160,825.36</u></u>	<u><u>10.81%</u></u>

**Associated Students Body
Skyline College
Income Statement**

	<u>Jul - Dec 10</u>	<u>Jul - Dec 09</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4065 · RETURNED CHECK FEE - UNION BANK	40.00	0.00	40.00	100.0%
4070 · SPACE RENTAL-VENDOR	642.00	0.00	642.00	100.0%
4080 · STUDENT BODY CARD	74,252.00	83,784.00	-9,532.00	-11.38%
4081 · STUDENT UNION	5,291.00	0.00	5,291.00	100.0%
4090 · VENDING-ACTION	2,556.60	4,044.67	-1,488.07	-36.79%
4091 · VENDING-PEPSI	2,378.48	3,113.73	-735.25	-23.61%
Total 4000 · INCOME	<u>85,160.08</u>	<u>90,942.40</u>	<u>-5,782.32</u>	<u>-6.36%</u>
Total Income	85,160.08	90,942.40	-5,782.32	-6.36%
Expense				
5000 · EXPENSES				
5005 · ASSC PRESIDENT ACCOUNT	44.19	0.00	44.19	100.0%
5010 · AWARDS & SCHOLARSHIPS	0.00	3,000.00	-3,000.00	-100.0%
5021 · BANK SERVICE CHARGE	48.12	0.00	48.12	100.0%
5031 · CLUB ASSISTANCE/ICC	9,391.42	0.00	9,391.42	100.0%
5032 · COLLEGE PROGRAM ASSISTANCE	250.00	0.00	250.00	100.0%
5033 · CONFERENCE/TRAVEL	9,753.27	0.00	9,753.27	100.0%
5040 · DEPRECIATION	2,700.55	0.00	2,700.55	100.0%
5080 · HOSPITALITY	0.00	7,000.00	-7,000.00	-100.0%
5140 · OFFICE SUPPLIES	2,701.35	3,564.45	-863.10	-24.21%
5145 · OPERATION	249.90	3,274.31	-3,024.41	-92.37%
5150 · PROGRAMS	11,459.06	1,211.50	10,247.56	845.86%
5183 · STUDENT ASSISTANT-SALARY	7,012.50	3,561.63	3,450.87	96.89%
5184 · STUDENT ASSISTANT-BENEFITS	140.25	73.61	66.64	90.53%
Total 5000 · EXPENSES	<u>43,750.61</u>	<u>21,685.50</u>	<u>22,065.11</u>	<u>101.75%</u>
Total Expense	<u>43,750.61</u>	<u>21,685.50</u>	<u>22,065.11</u>	<u>101.75%</u>
Net Ordinary Income	41,409.47	69,256.90	-27,847.43	-40.21%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	5,291.20	1,021.88	4,269.32	417.79%
6011 · INVESTMENT GAIN-UNREALIZED	1,976.80	0.00	1,976.80	100.0%
6020 · OTHERS	0.00	50.00	-50.00	-100.0%
Total 6000 · OTHER INCOMES	<u>7,268.00</u>	<u>1,071.88</u>	<u>6,196.12</u>	<u>578.06%</u>
Total Other Income	7,268.00	1,071.88	6,196.12	578.06%
Other Expense				
7000 · OTHER EXPENSES				
7011 · INVESTMENT LOSS-UNREALIZED	-1,385.15	0.00	-1,385.15	-100.0%
Total 7000 · OTHER EXPENSES	<u>-1,385.15</u>	<u>0.00</u>	<u>-1,385.15</u>	<u>-100.0%</u>
Total Other Expense	<u>-1,385.15</u>	<u>0.00</u>	<u>-1,385.15</u>	<u>-100.0%</u>
Net Other Income	<u>8,653.15</u>	<u>1,071.88</u>	<u>7,581.27</u>	<u>707.29%</u>
Net Income	<u><u>50,062.62</u></u>	<u><u>70,328.78</u></u>	<u><u>-20,266.16</u></u>	<u><u>-28.82%</u></u>

**California Community Colleges
Quarterly Financial Status Report,
CCFS—311Q**

CHANGE THE PERIOD 

Fiscal Year: 2010-2011

District: (370) SAN MATEO

Quarter Ended: (Q2) Dec 31, 2010

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2007-08	Actual 2008-09	Actual 2009-10	Projected 2010-2011
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	113,080,954	114,207,833	113,826,726	111,742,138
A.2	Other Financing Sources (Object 8900)	982,466	641,061	7,518	58,292
A.3	Total Unrestricted Revenue (A.1 + A.2)	114,063,420	114,848,894	113,834,244	111,800,430
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	106,800,904	106,011,567	104,367,092	115,504,584
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,522,616	4,618,477	8,019,675	1,285,531
B.3	Total Unrestricted Expenditures (B.1+ B.2)	114,323,520	110,630,044	112,386,767	116,790,115
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-260,100	4,218,850	1,447,477	-4,989,685
D.	Fund Balance, Beginning	10,571,653	10,311,553	14,530,403	14,530,403
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	10,571,653	10,311,553	14,530,403	14,530,403
E.	Fund Balance, Ending (C. + D.2)	10,311,553	14,530,403	15,977,880	9,540,718
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	9%	13.1%	14.2%	8.2%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	18,768	22,374	23,405	22,063
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

		As of the specified quarter ended for each fiscal year			
		2007-08	2008-09	2009-10	2010-11
H.1	Cash, excluding borrowed funds		-10,673,184	30,069,847	16,273,076
H.2	Cash, borrowed funds only		13,395,000	29,530,000	14,415,000
H.3	Total Cash (H.1+ H.2)	8,082,687	2,721,816	59,599,847	30,688,076

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)	112,240,463	112,242,138	49,631,576	44.2%

I.2	Other Financing Sources (Object 8900)	0	58,292	58,660	100.6%
I.3	Total Unrestricted Revenue (I.1 + I.2)	112,240,463	112,300,430	49,690,236	44.2%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	120,897,412	120,891,243	52,728,553	43.6%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,219,396	1,285,531	305,203	23.7%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	122,116,808	122,176,774	53,033,756	43.4%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-9,876,345	-9,876,344	-3,343,520	
L	Adjusted Fund Balance, Beginning	14,530,403	14,530,403	14,530,403	
L.1	Fund Balance, Ending (C. + L.2)	4,654,058	4,654,059	11,186,883	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	3.8%	3.8%		

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

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

Contract Period Settled (Specify) YYYY-YY	Management		Academic		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	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? 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, 2010**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE & Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
Beg. Cash Balance in County Treasury	4,155,399.08	9,229,700.12	29,304,898.58	210,104,253.28	125,231.71	545,338.78	
Cash inflow from operations:							
Year-to-date Income	49,690,235.07	9,603,576.26	15,349,853.78	4,637,560.69	4,018,920.04	9,016,263.76	1,420,811.62
Accounts Receivable	13,128,378.76	1,274,508.27	45,396.01	14,275,639.12	56,226.22	1,031,066.39	15,130,698.18
Deferred Income	(5,254,390.28)	(2,125,096.06)		(58,537.24)	100,991.11	(166,465.00)	(527.92)
Cash awaiting for deposit	126,823.38						
Total Income	61,846,446.01	17,982,688.59	44,700,148.37	228,958,915.85	4,301,369.08	10,426,203.93	16,550,981.88
Cash outflow for operations:							
Year to date expenditure	53,033,756.47	9,884,982.28	19,370,161.42	60,600,941.49	793,921.60	9,317,227.39	5,015,008.21
Advances / Prepaid	(93,095.76)	(4,599.26)	-	(3,425,698.66)	-	-	-
Account Payable	372,985.06	322,519.13	4,711.38	11,485,310.66	450.06	866,965.86	3,218.11
Cash Balance From Operations	8,532,800.24	7,779,786.44	25,325,275.57	160,298,362.36	3,506,997.42	242,010.68	11,532,755.56
Other Cash inflow							
Medical Flex Plan / Revolv. Fund	(7,000.00)		25,000.00				
TRANS	14,415,000.00						
Trusts (JPA & 3CBG)							
Beg. Investment Balance							
LAIF Balance	6,023,297.80						7,672,308.35
County Pool Balance	-						9,963,649.15
Special Bond			-	5,000.00			-
C.O.P. & Others	<u>2,016,312.43</u>		<u>197.60</u>				<u>-</u>
Total Beg. Balance	<u>8,039,610.23</u>		<u>197.60</u>	<u>5,000.00</u>			<u>17,635,957.50</u>
Y.T.D. Investment Balance							
LAIF Balance	6,047,367.20						7,702,967.29
County Pool Balance	-						21,465,745.77
Special Bond			-	5,000.00			-
C.O.P.	<u>2,024,753.44</u>		<u>197.60</u>	<u>-</u>			<u>-</u>
Y.T.D. Balance	<u>8,072,120.64</u>		<u>197.60</u>	<u>5,000.00</u>			<u>29,168,713.06</u>
Net Cash changes from Investment	(32,510.41)		-	-			(11,532,755.56)
Net changes from unrealized gain / (loss)							-
Cash Balance in County Treasury	<u>22,908,289.83</u>	<u>7,779,786.44</u>	<u>25,350,275.57</u>	<u>160,298,362.36</u>	<u>3,506,997.42</u>	<u>242,010.68</u>	<u>0.00</u>
Net Cash (Excluding TRANS & Trusts)	<u>8,493,289.83</u>	<u>7,779,786.44</u>	<u>25,350,275.57</u>	<u>160,298,362.36</u>	<u>3,506,997.42</u>	<u>242,010.68</u>	<u>0.00</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			CLASSIFIED SALARIES		
				1000		PER FTES	2000		PER FTES
				AMOUNT	%		AMOUNT	%	
2003-2004									
Cañada College	\$11,792,286	3,754	\$3,141	\$7,098,066	60.19%	\$1,891	\$2,090,852	17.73%	\$557
College of San Mateo	\$28,985,348	9,598	\$3,020	\$17,502,322	60.38%	\$1,824	\$5,157,683	17.79%	\$537
Skyline College	\$20,325,148	7,128	\$2,851	\$12,208,467	60.07%	\$1,713	\$3,783,320	18.61%	\$531
Central Svcs/District Office	\$27,181,269	0	\$0	\$574,914	2.12%	\$0	\$7,823,285	28.78%	\$0
Total	\$88,284,051	20,480	\$4,311	\$37,383,769	42.34%	\$1,825	\$18,855,140	21.36%	\$921
2004-2005									
Cañada College	\$13,075,199	4,061	\$3,220	\$7,522,047	57.53%	\$1,852	\$2,320,706	17.75%	\$571
College of San Mateo	\$29,993,932	8,942	\$3,354	\$18,130,378	60.45%	\$2,028	\$5,125,054	17.09%	\$573
Skyline College	\$21,488,221	6,970	\$3,083	\$12,940,296	60.22%	\$1,857	\$3,773,824	17.56%	\$541
Central Svcs/District Office	\$26,239,553	0	\$0	\$556,323	2.12%	\$0	\$8,142,280	31.03%	\$0
Total	\$90,796,905	19,973	\$4,546	\$39,149,044	43.12%	\$1,960	\$19,361,863	21.32%	\$969
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

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
\$1,942,156	16.47%	\$517	\$579,130	4.91%	\$154	\$26,203	0.22%	\$7	\$55,879	0.47%	\$15
\$4,761,950	16.43%	\$496	\$1,075,809	3.71%	\$112	\$105,309	0.36%	\$11	\$382,275	1.32%	\$40
\$3,393,849	16.70%	\$476	\$836,728	4.12%	\$117	\$35,212	0.17%	\$5	\$67,572	0.33%	\$9
\$7,234,924	26.62%	\$0	\$6,894,239	25.36%	\$0	\$342,145	1.26%	\$0	\$4,311,762	15.86%	\$0
\$17,332,879	19.63%	\$846	\$9,385,906	10.63%	\$458	\$508,869	0.58%	\$25	\$4,817,488	5.46%	\$235
\$2,186,184	16.72%	\$538	\$949,290	7.26%	\$234	\$70,109	0.54%	\$17	\$26,863	0.21%	\$7
\$5,131,569	17.11%	\$574	\$1,396,104	4.65%	\$156	\$43,686	0.15%	\$5	\$167,140	0.56%	\$19
\$3,674,519	17.10%	\$527	\$925,656	4.31%	\$133	\$71,598	0.33%	\$10	\$102,326	0.48%	\$15
\$7,964,149	30.35%	\$0	\$6,693,121	25.51%	\$0	\$230,493	0.88%	\$0	\$2,653,187	10.11%	\$0
\$18,956,422	20.88%	\$949	\$9,964,172	10.97%	\$499	\$415,886	0.46%	\$21	\$2,949,516	3.25%	\$148
\$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	37.46%	\$1,323	\$1,644,068	9.75%	\$344	\$0	0.00%	\$0	\$262,531	1.56%	\$55
\$4,606,975	12.98%	\$493	\$1,238,391	3.49%	\$132	\$21,761	0.06%	\$2	\$189,758	0.53%	\$20
\$9,887,569	36.18%	\$0	\$7,718,039	28.24%	\$0	\$110,596	0.40%	\$0	\$4,151,066	15.19%	\$0
\$23,810,308	21.52%	\$1,069	\$11,222,271	36.26%	\$504	\$132,357	0.43%	\$6	\$4,619,477	14.93%	\$207
\$3,297,091	20.14%	\$636	\$545,580	3.33%	\$105	\$9,966	0.06%	\$2	\$17,564	0.11%	\$3
\$6,545,970	20.13%	\$690	\$1,059,283	3.26%	\$112	\$0	0.00%	\$0	\$85,848	0.26%	\$9
\$4,879,461	18.81%	\$551	\$1,044,322	4.03%	\$118	\$20,574	0.08%	\$2	\$116,396	0.45%	\$13
\$10,241,115	29.24%	\$0	\$7,290,565	20.81%	\$0	\$41,811	0.12%	\$0	\$7,799,866	22.27%	\$0
\$24,963,637	22.72%	\$1,061	\$9,939,750	9.05%	\$423	\$72,351	0.07%	\$3	\$8,019,674	7.30%	\$341

Notes:

- 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
2003-2004								
Cañada College	\$11,527,638	3,753	\$8,863,921	76.89%	\$2,362	\$1,466,925	12.73%	\$391
College of San Mateo	\$26,917,388	9,597	\$21,243,979	78.92%	\$2,214	\$3,554,627	13.21%	\$370
Skyline College	\$19,951,945	7,127	\$15,620,283	78.29%	\$2,192	\$2,289,664	11.48%	\$321
Central Svcs/District Office	\$24,932,870	0	\$6,062,452	24.32%	\$0	\$234,218	0.94%	\$0
Total	\$83,329,841	20,477	\$51,790,635	62.15%	\$2,529	\$7,545,434	9.05%	\$368
2004-2005								
Cañada College	\$12,766,997	4,061	\$9,884,468	77.42%	\$2,434	\$1,578,171	12.36%	\$389
College of San Mateo	\$28,153,518	8,942	\$22,304,783	79.23%	\$2,494	\$3,657,969	12.99%	\$409
Skyline College	\$21,141,029	6,970	\$16,707,797	79.03%	\$2,397	\$2,461,809	11.64%	\$353
Central Svcs/District Office	\$25,456,582	0	\$6,316,373	24.81%	\$0	\$332,869	1.31%	\$0
Total	\$87,518,126	19,973	\$55,213,421	63.09%	\$2,764	\$8,030,818	9.18%	\$402
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

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**

Page 2

	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
2003-2004								
Cañada College	\$11,527,638	3,753	\$22,774	0.20%	\$6	\$1,174,018	10.18%	\$313
College of San Mateo	\$26,917,388	9,597	\$25,548	0.09%	\$3	\$2,093,234	7.78%	\$218
Skyline College	\$19,951,945	7,127	\$34,393	0.17%	\$5	\$2,007,605	10.06%	\$282
Central Svcs/District Office	\$24,932,870	0	\$8,099,486	32.49%	\$0	\$10,536,714	42.26%	\$0
Total	\$83,329,841	20,477	\$8,182,201	9.82%	\$400	\$15,811,571	18.97%	\$772
2004-2005								
Cañada College	\$12,766,997	4,061	\$26,358	0.21%	\$6	\$1,277,999	10.01%	\$315
College of San Mateo	\$28,153,518	8,942	\$52,632	0.19%	\$6	\$2,138,134	7.59%	\$239
Skyline College	\$21,141,029	6,970	\$30,015	0.14%	\$4	\$1,941,408	9.18%	\$279
Central Svcs/District Office	\$25,456,582	0	\$8,298,369	32.60%	\$0	\$10,508,972	41.28%	\$0
Total	\$87,518,126	19,973	\$8,407,373	9.61%	\$421	\$15,866,514	18.13%	\$794
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

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

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	TOTAL GEN'L FUND EXPENSES 1XXXX only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
2003-2004							
Cañada College	\$7,098,066	\$3,144,684	44.30%	\$2,302,158	32.43%	\$760,360	10.71%
College of San Mateo	\$17,502,322	\$8,577,689	49.01%	\$5,012,198	28.64%	\$1,823,505	10.42%
Skyline College	\$12,208,468	\$6,112,291	50.07%	\$3,334,618	27.31%	\$1,119,031	9.17%
Central Svcs/District Office	\$628,339	\$0	0.00%	\$112,740	17.94%	\$130,975	20.84%
Total	\$37,437,195	\$17,834,664	47.64%	\$10,761,714	28.75%	\$3,833,871	10.24%
2004-2005							
Cañada College	\$7,522,047	\$3,276,153	43.55%	\$2,656,401	35.31%	\$546,918	7.27%
College of San Mateo	\$18,130,378	\$8,676,777	47.86%	\$5,535,593	30.53%	\$1,864,834	10.29%
Skyline College	\$12,940,296	\$6,088,589	47.05%	\$3,795,455	29.33%	\$1,288,737	9.96%
Central Svcs/District Office	\$556,323	\$0	0.00%	\$0	0.00%	\$130,512	23.46%
Total	\$39,149,044	\$18,041,520	46.08%	\$11,987,449	30.62%	\$3,831,002	9.79%
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%	\$4,026,375	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%

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	%
2003-2004							
Cañada College	\$7,098,066	\$107,055	1.51%	\$638,217	8.99%	\$145,592	2.05%
College of San Mateo	\$17,502,322	\$383,720	2.19%	\$1,458,659	8.33%	\$246,551	1.41%
Skyline College	\$12,208,468	\$408,556	3.35%	\$1,039,982	8.52%	\$193,990	1.59%
Central Svcs/District Office	\$628,339	\$69,631	11.08%	\$314,993	50.13%	\$0	0.00%
Total	\$37,437,195	\$968,962	2.59%	\$3,451,851	9.22%	\$586,133	1.57%
2004-2005							
Cañada College	\$7,522,047	\$135,800	1.81%	\$860,529	11.44%	\$46,245	0.61%
College of San Mateo	\$18,130,378	\$380,334	2.10%	\$1,411,863	7.79%	\$260,976	7.79%
Skyline College	\$12,940,296	\$474,803	3.67%	\$1,094,725	8.46%	\$197,987	1.53%
Central Svcs/District Office	\$556,323	\$24,801	4.46%	\$401,010	72.08%	\$0	0.00%
Total	\$39,149,044	\$1,015,739	2.59%	\$3,768,127	9.63%	\$505,209	1.29%
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%

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