



Cañada College



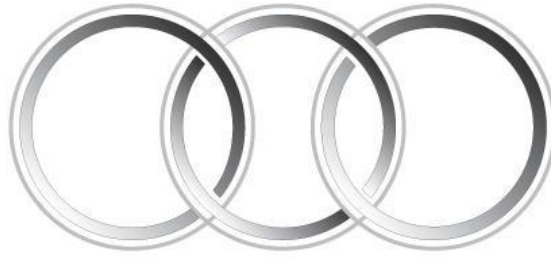
College of San Mateo

San Mateo County Community College District 2011-12 Mid-Year Budget Report

Skyline College

District Office





SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

2011-12
Mid-Year Budget
Report

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San Mateo County Community College District 2011-12 Mid-Year Budget Report

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2011-12 Mid-Year Budget Summary

This Mid-Year report provides information about the status of the District's Unrestricted General Fund, as well as summary information about other District funds. It also provides an overview of the Governor's January budget proposal for fiscal year 2012-13.

Governor Brown revealed his proposed budget for fiscal year 2012-13 a few days early on January 5, 2012. His proposed \$10.3 billion in "solutions" consist of \$4.2 billion in permanent expenditure reductions, \$4.7 billion in temporary revenues and \$1.4 billion of borrowing. The budget deficit includes \$4.1 billion carried over from 2011-12 that would be addressed through a combination of extensive cuts to social services and child care programs. Reduction of this deficit also relies on passage of an initiative that includes a temporary one-half percent sales tax increase and an increase to the income tax rate of those earning more than \$250,000. Failure of the tax measure in the November 2012 ballot would result in trigger cuts effective January 2013. The current State budget used the same mechanism which resulted in cuts applied well into the fiscal year.

The State faces yet another challenging year as more reductions are implemented throughout the system. While the Governor's plan deserves merit as it makes an effort to solve the chronic structural deficit and restore a balanced budget, it targets the most vulnerable in our population. Education funding has slowly eroded over the years. According to the California Budget Project, in 2010-11, 12.7 cents out of every dollar was spent on higher education, compared to 15.2 cents in 1980-81.¹ The ongoing reductions to higher education have resulted in elimination of programs and essential services. Significant threats remain as legislators deliberate and debate through budget hearings before the May Revise. For community colleges, planning remains difficult and it has now become customary to expect painful cuts year after year. These reductions spell hardships that have forced school districts to dip into reserves and borrow much needed cash to continue operations.

Through the years, our District has built conservative budgets based on preliminary information while anticipating uncertainties. Additionally, with a shrinking general fund, we continue to seek out ways to replace State revenues through other sources such as a parcel tax and grant funding.

The Governor makes the following recommendations affecting community colleges for 2012-13:

- Augment base funding for California Community Colleges by \$218.3 million assuming passage of the November initiative. This increase is targeted to buy back a portion of the \$961 million in deferrals resulting in no additional funding for community colleges
- No funding for growth
- No funding for cost of living (COLA) that would have been 3.17%
- No proposal to increase fees beyond the \$46 per credit unit effective Summer 2012
- Categorical program consolidation and flexibility
- Provide \$200 million for K-12 and community college mandate incentive block grant and eliminate more than half of the existing mandates. The community college share is \$12 million.
- Current year Proposition 98 reduction of \$146.9 million in community college apportionments to mirror an identical increase in offsetting property taxes resulting from the elimination of redevelopment agencies
- Increase GPA requirements for Cal Grant recipients—Transfer from 2.4 to 2.75; Cal Grant A from 3.0 to 3.25 and Cal Grant B from 2.0 to 2.75
- Higher education increases by 4% per year from 2013-14 to 2015-16 assuming the tax initiative is approved but the increases would all go toward deferrals

¹ California Budget Project Policy Basics, July 2011

State News

A sluggish economy, slow recovery and high unemployment continue to plague the State. Although there are signs of economic improvement, there has been growing concern nationwide over the federal debt limit debate and the financial crisis in Europe.



When the 2011-12 budget was enacted in June, it included conditions that would determine the amount of cuts to education funding should State revenues fall short. These “triggers” were to be determined based on the higher of the Department of Finance (DOF) or Legislative Analyst’s Office (LAO) updated estimates. The overly optimistic budget assumptions did not materialize. On December 13th, the DOF and LAO estimates were reported at \$86.25 billion and \$84.75 billion respectively. The DOF calculations were the higher of the two forecasts but still below the revenue projection for 2011-12 in June by \$2.2 billion and resulted in mid-year “trigger cuts” to various State programs.

For community colleges, effective January 1, 2012, Governor Brown’s Tier 1 (\$30 million) and Tier 2 (\$72 million) “triggers” were pulled. Fortunately, our local budget assumed these reductions and included a large enough deficit factor to avoid further cuts for the Spring term.

The Legislative Analyst’s Office (LAO) is a non-partisan unit that assists the Legislature with its fiscal planning. The LAO’s overview of the Governor’s budget concludes that for the most part, the proposal makes a genuine attempt at fixing several years of unbalanced State budgets. While the budget plan promises long-term improvements, it contains objectionable elements that would impact many Californians. In particular, the trigger plan creates significant uncertainty for educators in planning for the 2012-13 fiscal year. The LAO continues to caution that the Legislature carefully work on a budget package that helps schools respond to potential trigger cuts.²

Proposition 98

In his message to college business officials, State Vice Chancellor Dan Troy stated that the Governor proposes an increase to the Proposition 98 guarantee to \$52.5 billion assuming the tax initiative passes in the November election. If it does not pass, the guarantee would drop to \$47.7 billion when the triggers are implemented in January 2013. The community college share of the 2012-13 mid-year trigger cut is estimated at 5.56% and assumes that it would be applied as an ongoing workload reduction in 2012-13.

Redevelopment

As explained by School Services of California, the State Supreme Court recently rendered its decision on the challenge by redevelopment agencies (RDAs) regarding two bills enacted as part of the 2011-12 State budget. The Court ruled that Assembly Bill 26 of the First Extraordinary Session (ABX1 26), which dissolved RDAs, was constitutional. Its companion bill ABX1 27, was ruled unconstitutional. ABX1 27 would have allowed an RDA to remain in existence if it provided a payment to the county treasury to support local schools and other agencies, which the State would have used to offset its General Fund spending. The decision eliminated more than 400 RDAs throughout California.

The termination of RDAs will direct local property taxes to go back to local governments and local educational agencies (LEAs), thus, allowing the State to recapture approximately \$1 billion through school district revenue limits and community college apportionments; the adjustment is included in the Governor’s 2012-13 proposal.³

² LAO website: **The 2012-13 Budget: Overview of the Governor's Budget** January 11, 2012

³ The Community College Update by School Services, January 20, 2012.

District Status

In December, Chancellor Galatolo assured the community that our District has correctly reflected in its current budget both the State’s initial budget reductions of \$6 million as well as an additional \$2 million in mid-year cuts – all of which are being covered with one-time reserves. He cautioned that while this progressive financial planning means that we do not immediately need to reduce our current operating budgets, we will definitely need to address and mitigate funding reductions in all subsequent budget periods.

The District is currently less than \$1 million away from Basic Aid status. Based on the current projected deficit factor of 3.4% in calculating the first apportionment (P1) property taxes and student fees, the District should achieve Basic Aid status in the current 2011-12 year. The combination of increased student fees plus property taxes and the drop in revenue limit has resulted in the District becoming Basic Aid. Projections for 2012-13 indicates that the District will remain Basic Aid until State revenue growth surpasses property tax growth. Although this is good news since we will not be dependent on State apportionment, there could be future attempts by the State to go after local revenues and Basic Aid school districts.

It is the District’s position to protect and preserve local property taxes for community colleges. The District opposes attempts to redirect these stable funds to other Statewide needs and will assist in any effort to avoid the negative impact of the shift in local property taxes from community colleges to other local governments.

Measure G (SMCCCD parcel tax)

In June 2010, San Mateo voters passed Measure G, a four-year parcel tax that ends in June 2014. At the end of the first fiscal year 2010-11, the District received slightly more than \$7 million.

At the December 14, 2011 Board of Trustees meeting, each of the College Presidents presented their plans on the use of Measure G funds for current year 2011-12. The presentations listed three planning areas (Instruction, Student Support, Course and Program Innovation) identified by the Colleges.

In summary, the 2011-12 approved spending amounts are as follows:

Cañada College	\$2,400,000
College of San Mateo	\$2,400,000
Skyline College	\$2,409,639

The initial College allocations for the current year Adopted Budget reflected the same amounts from last fiscal year until the Board approved the College spending plans for 2011-12. They have now been adjusted according to the finalized plans and can be found on Pages 77-81.

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

- Add class sections to the College schedule that enable students to progress toward the completion of their majors, degrees, and certificates.
- Develop 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.
- Develop programs that address identified student needs and enable the College to move forward toward meeting its mission and goals.



Cañada College 2011-12 Measure G Plans

Instruction Plan: \$1,140,795

One of the largest reductions the College had to make in 2009-2010 was in the number of class sections. Measure G allowed the College to increase the number of sections each fiscal year. The College plans to increase the number of sections by 142 from last fiscal year. These sections would provide opportunity for students to take needed basic skills and general education courses. Having this access to courses increased opportunity for students to complete educational goals. In addition to these extra sections, the College is developing programs through “Neighborhood College” that can be offered both Bayside and Coastside. Some classes will be offered in hybrid formats. In addition, distance education is increasing and the College will be expanding this area of instruction as well as workforce curriculum.

Accomplishments/Activities 2010-11:

- Funded 142 sections that served approximately 3500 students
- Used funding to coordinate and improve basic skills, distance education and workforce development offerings
- Hired a Workforce Development Specialist
- Launched College for Working Adults and Neighborhood College

Student Support Plan: \$842,691

The additional student support will expand library hours, increase limited counseling services, address a critical need to improve articulation with other colleges, expand the new student orientation program, provide necessary support for veterans, increase the number of students who complete the FAFSA and thus receive financial aid, expand tutoring, and further develop student communication.

Accomplishments/Activities 2010-11:

- Expanded academic counseling with 6,400 drop-in appointments utilized by students
- Launched a new Peer Mentoring Program
- Added services for veterans and financial aid students
- Library and Learning Center expanded its evening and weekend hours, serving an additional 1200 students
- Offered Math and English tutoring on Saturdays
- Hired a Director of Articulation and Orientation (Began work September 2011)

Course and Program Innovation Plan: \$416,514

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

Accomplishments/Activities 2010-11:

- Increased by nearly 50% the number of associate degrees and occupational certificates awarded in 2010-2011
- Funded PEP (Priority Enrollment Program)
- Leadership Training
- Partially funded MATH JAM
- Funded WORD JAM



College of San Mateo 2011-12 Measure G Plans

Instruction Plan: \$1,522,202

The College will use Measure G funds to maintain its 2010-11 level of course offerings and also expand offerings in well-documented, high-demand areas that are consistent with Board core values. Expanded course offerings will include online sections to replace the telecourse offerings that have been eliminated. Some library services will be restored to meet student demand at peak times. Funds will be used to continue to support classified staff increases in instructional support areas. Finally, funds will be used to support instructional learning labs and centers.

Activities/Accomplishments 2010-11:

- Funded 275 sections in math, English, science and other high-demand disciplines
- Added sections for online offerings
- Added library staff hours
- Added 1.0 FTE Instructional Aids in high-demand instructional areas

Student Support Plan: \$433,726

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

Activities/Accomplishments 2010-11:

- A new counseling model was implemented which is based upon a triage approach
- Additional counseling hours enabled the College to add drop-in appointments as well as expanded veterans and DSP&S services
- 1.0 FTE classified staff position restored to DSP&S
- Maintained academic counseling programs and other student services to promote student achievement, graduation, and access to high-paying jobs

Course and Program Innovation Plan: \$444,072

The College will continue to fund existing innovation activities. In addition, the College will fund professional development activities as well as initiatives to further the College's "Five in Five" goals in transfer, Career Technical Education (CTE), and basic skills.

Activities/Accomplishments 2010-11:

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



Skyline College 2011-12 Measure G Plans

Instructional Plan for Increased Sections 2011-12: \$1,225,000

The College seeks funding to maintain class sections in 2011-12 that would otherwise not be able to be supported from the general fund. The College was able to support 90 class sections to the Fall 2011 semester and will be able to retain most sections in Spring and Summer 2012. These include important transfers, Career Technical, and basic skills classes.

Accomplishments/Activities for 2010-11:

- Funded 205 sections that served approximately 6000 students
- Course offerings included 120 classes for transfer, 58 Career Technical classes and 24 basic skills classes preparing students for transfer level classes
- Additional class sections were offered in Healthcare and Administration of Justice
- Healthcare offerings included Sterile Processing, Emergency Medical Technician and CPR

Student Services plan for 2011-12: \$586,654

The approved funding will assist in meeting student demand in areas of (1) Registration and admission services so students may enroll in classes, (2) Counseling services, and (3) Financial Aid services. Additionally, it would expand Library hours and electronic library media as well as assist in a new transfer initiative, articulation assistance and support for Degree Works.

Accomplishments/Activities 2010-11:

- Expanded academic counseling to assist students during peak times and process prerequisite forms
- Increased the number and areas of expertise of tutors in the Learning Center
- Added services and outreach for financial aid students
- Library and Learning Center expanded evening and weekend hours
- Purchased additional databases and online media for the Library
- Additional staff hired in Admissions and Records to process increased College applications

Course and Program Innovation Plan for 2011-12: \$597,985

Support innovative programs that include supplemental instruction, business program accreditation, learning communities, Math Academy, tutoring services, math and English acceleration project, prep for placement test, Leadership Academy, and Adjunct Faculty participation

Accomplishments/Activities for 2010-11:

- ASTEP Math Academy with over 80% successful course completion
- Business Program Accreditation in first year of a two year process
- Digital Communication Certificate completed
- Math Academy and Hermanos/Hermanas Learning Community continued
- First Year Experience learning community pilot completed

District Enrollment

The State does not fund FTES beyond the set State-determined level. Consequently, due to ongoing budget reductions, the District has attempted to stay within the District funded enrollment cap.

The Office of the Vice Chancellor of Educational Services and Planning provided the following enrollment data for Spring 2012. 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 displays the total number of enrollments in each class. To make productivity reports more accurate, effective Fall 2010, contract courses are excluded from Enrollment, FTES, Load and Sections. Starting Fall 2011, we have added “internet” enrollments to reflect distance education.

End of First Day of Classes

Tuesday, January 17, 2012

	Cañada		CSM		Skyline		SMCCCD	
Overview	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	15,150	-3.4%	23,084	-5.0%	25,177	-1.1%	63,411	-3.1%
College Headcounts	6,351	-4.8%	9,082	-4.9%	9,702	-2.3%	25,135	-3.8%
FTES*	1,887	-8.9%	3,164	-10.7%	3,369	-3.7%	8,420	-7.6%
Load**	478	-11.9%	513	-9.7%	567	-3.7%	524	-8.0%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	183	-35.3%	256	-1.5%	225	0.9%	664	-13.8%
First-Time Transfer	381	-10.4%	557	-3.0%	594	2.1%	1,532	-3.1%
Returning	425	-17.3%	518	-11.8%	669	1.7%	1,612	-8.4%
Returning Transfer	319	1.9%	414	-1.4%	401	-7.2%	1,134	-2.7%
Concurrent K-12	236	10.8%	199	2.1%	192	-16.2%	627	-1.6%
Continuing	4,807	-2.2%	7,138	-4.9%	7,621	-2.3%	19,566	-3.3%
Internet Enrollments	1,071	30.9%	2,327	12.4%	2,675	-7.2%	6,073	5.2%

Source: Hyperion Enrollment Static Reports

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

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

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

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

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

***WSCH: Weekly Student Contact Hours

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

SMCCCD 2011-12 and 2012-13 Budget Planning

The Board of Trustees approved the 2012-13 Budget and Planning Calendar in January 2012, which can be found on Pages 94-96. The District Committee on Budget and Finance began reviewing preliminary income assumptions and expenditure plans for 2012-13. As the College Budget Committees convene for the Spring term, plans will be discussed and shared with the District Committee for the coming fiscal year. The District will prepare an estimate of its base revenue taking into consideration a set of factors including enrollment, projected property tax assessed valuation and other factors.

For the fourth consecutive year, the State has not funded a cost of living adjustment (COLA). 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)

Cash flow remains an issue due to 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. Property taxes are distributed by the County in December and April. In prior years, the District has issued up to \$30 million in tax revenue anticipation notes to cover the District’s needs.

Increased Costs

Annual movements on the salary schedule for all employees generally add a 1% cost to the budget. Increased expenditures for employee benefits will be included in the 2012-13 expenditure plans as budget planning begins. Health care premiums increased for all plans on January 1, 2012. As a result, out of pocket expenses have risen for a number of employees, causing employees to switch to more affordable medical plans. The largest increase was to HMO plans at an average of 10.6%, PPO plans at an average of 8.7% and basic association plans at 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; these increases are borne by the District.

The Public Employees Retirement System (PERS) employer contribution rate for 2012-13 is projected to be 11.2%, an increase of 2.77% according to the School Services dashboard. The current 2011-12 rate is 10.923%. The PERS Board adopts an official rate at their Board meeting in May. Changes to the rate can significantly increase District costs. The State Teachers Retirement System (STRS) Defined Benefit rate has remained at 8.25% for many years. Unlike PERS, whose Board authorizes contribution rates, the STRS contribution rate has not increased as the rates are codified in statute and any increase requires legislative action.

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

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

2011-12 Mid-Year Budget Status

Revenues

The District's revenue received to date is \$28,986,476 or 27.11% of the total revenue budget. Non-resident tuition fees and Interest Income exceed the total projected budget. There were no apprenticeship or property taxes received by December 31st.

Unrestricted General Fund Revenue	2011-12 Budget	12/31/2011 Actuals	% of Total Budget
Base Revenue	\$99,495,155	\$24,271,685	24.31%
Lottery	2,590,000	517,988	20.00%
State PT Faculty Compensation	627,423	324,998	51.80%
Apprenticeship	62,150	0	0%
Non Resident Tuition	1,899,299	1,957,720	103.08%
Interest Income	600,000	721,233	120.21%
Miscellaneous	1,640,500	1,192,852	72.71%
Total Projected Revenue	\$106,914,526	\$28,986,476	27.11%

Expenditures

The District's expenditures to date are \$54,765,149 or 45.50% of the total expenditure budget.

Unrestricted General Fund Expenses	2011-12 Budget	12/31/2011 Actuals	% of Total Budget
Cañada College	\$17,234,977	\$8,614,238	49.98%
College of San Mateo	29,199,905	15,086,868	51.67%
Skyline College	27,708,213	13,602,373	49.09%
District Office	19,776,258	9,001,773	45.52%
Central Services	26,046,012	8,278,864	31.79%
Total Expense Budget	\$119,965,366	\$54,584,115	45.50%

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2011 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 of more than \$6 million which is reflected in the fund balance.

Transfer of Funds

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

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

General Fund (Unrestricted) – Fund 1

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

1000	Academic Salaries	\$ (214,817)
2000	Classified Salaries	727,699
3000	Employee Benefits	12,844
4000	Supplies and Materials	(417,116)
5000	Operating Expenses	1,878,114
6000	Capital Outlay	<u>6,000</u>
Total		\$537,326

Changes in expenditure budgets are a result of realignments and 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	250,600
8900	Other Sources	<u>286,726</u>
Total		\$537,326

Changes in revenue budgets are primarily the result of facilities use and transfers from reserves for the International Program.

General Fund (Restricted) – Fund 3

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

1000	Academic Salaries	\$235,545
2000	Classified Salaries	894,888
3000	Employee Benefits	278,431
4000	Supplies and Materials	(63,755)
5000	Operating Expenses	667,897
6000	Capital Outlay	15,248
7000	Other Outgo	<u>3,603</u>
Total		\$2,031,858

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

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

8100	Federal Revenues	\$1,194,682
8600	State Revenues	26,547
8800	Local Revenues	766,950
8900	Other Sources	<u>43,500</u>
Total		\$2,031,858

Capital Outlay Projects Fund – Fund 4

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

2000	Classified Salaries	\$(192,018)
3000	Employee Benefits	(10,461)
4000	Supplies and Materials	18,839
5000	Operating Expenses	(1,047,179)
6000	Capital Outlay	959,314
7000	Other Outgo	<u>286,726</u>
Total		\$15,221

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	\$700
8900	Other Sources	<u>14,521</u>
Total		\$15,221

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

Child Development Fund – Fund 6

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

4000	Supplies and Materials	<u>\$10,000</u>
Total		\$10,000

CSM’s Child Development Center was awarded a grant from the Sequoia Healthcare District to develop a nutrition education program.

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

8800	Other Sources	<u>\$10,000</u>
Total		\$10,000

Measure G (San Mateo Parcel Tax) – Fund 6

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

1000	Certificated Salaries	\$360,672
2000	Classified Salaries	(50,087)
3000	Employee Benefits	(208,607)
4000	Supplies and Materials	40
5000	Operating Expenses	<u>(102,018)</u>
Total		\$(101,978)

Changes in expenditure budgets are a result of realignment within the Colleges and the transfers from Central Services to the sites as directed in the approval of spending plans on December 2011.

Trust Fund (Student Aid) – Fund 7

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

7500	Scholarships	\$15,188
7600	Payments to Students	<u>100,454</u>
Total		\$115,642

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

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

8800	Local Revenues	\$15,188
8900	Other Sources	<u>100,454</u>
Total		\$115,642

Self Insurance Fund

The Self Insurance Fund (Page 42) provides for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined by the Education Code. Mid-year expenditures of \$593,626 include salary costs and insurance premiums, and transfers into the fund are from Workers' Compensation benefits.

Debt Service Fund

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

Restricted General Fund

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

Health Services Fund

Mid-year Health Services fee revenue increased from \$883,420 in 2010-11 to \$972,076 in 2011-12. The \$88,656 increase can be attributed to an increase in the health fee by \$1 per student for the Spring term. 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

The parking fee for a full semester is \$40 which is the maximum amount permitted by the Education Code. The Summer session fee remains at \$20. A two-term Fall/Spring semester parking permit is available for \$70. In accordance with State law, students eligible for a Board of Governor's Grant that waive their enrollment fees continue to pay only \$20 per semester for a parking permit.

Mid-year parking fee revenue decreased from \$1,225,692 in 2010-11 to \$1,197,226 in 2011-12. The 2.4% drop is due to lower enrollment as well as more students qualifying for BOGG waivers at the lower amount of \$20 (rather than the full \$40) parking fee.

Capital Projects Fund

The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. A project list can be found on Pages 54-55. Project expenditures as of December 31 were \$15,870,614.

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 2011-2012 is the close out of the College of San Mateo Design-Build Project, Skyline College Design-Build Project, and Building 5/6 Student Center/Classroom Modernization at Cañada College. These projects, which represent approximately 70% of the value of the

District's second phase of the Capital Improvement Program (CIP2), have been completed on schedule and on budget. Staff and students have occupied College of San Mateo (CSM) Building 10, Skyline College Building 4 and Cañada College Building 5/6.

In addition to these major projects, there are two State-funded electrical upgrade projects that are in close out, one each at Cañada College and Skyline College. The buildings at all three Colleges have been repainted as part of a Districtwide project, bringing a fresh, warm look to each campus. A multitude of small projects have been launched at all three Colleges to help meet program needs.

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. However, the District has experienced a decline in State Capital Outlay funds for projects on all three campuses due to the fact that the State failed to approve an educational facilities bond in 2006, 2008 and 2010. No State facilities bond is anticipated before 2014.

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 2012, but are subject to change.



Completed Projects – The following projects were completed in 2011:

- Buildings 5/6 Student Center/Classroom Modernization (State-funded)
- Electrical Infrastructure Upgrades (State-funded)
- Parking Lot 4 Planter and Entrance Upgrade, Fire Road Paving
- Buildings 19/21 Animation Lab Conversion
- Exterior Painting

- Various small projects including Building 16 Science Lab Improvement, Building 5 Health Services Modifications, Building 9 CIETL and Break Room, Building 8 MPOE AC Replacement as well as Storm Water and Site Drainage Repair

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

- Building 5 Dining Room Remodel
 - Anticipated Completion date: Spring 2012
- Gym Bleacher Replacement
 - Anticipated Completion date: Spring 2012
- Light Pole Banner and Signage
 - Anticipated Completion date: Spring 2012

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

- Building 5/6 Classroom Wireless Access Point Enhancements
 - Scheduled to Commence: Spring 2012

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

- Building 1 Center for Kinesiology and Dance (FPP)
- Building 13 Multiple Program Instructional Center Modernization (FPP)
- Building 3 Performing Arts Center Technology and Environmental Modernization (IPP)

College of San Mateo



Completed Projects – The following projects were completed in 2011:

- CIP2 Design-Build Project
 - Sitework Improvements
 - Building 10 College Center
- Building 34 Modernization
- North Gateway Project Phase 1: Electrical Load Center 8 and Tree Maintenance
- Hillside Parking Lots
- PG&E Gas Line Replacement

- Exterior Painting
- Various small projects including Parking Permit Shelters, Building 1 Public Safety Office Facelift, Building 1 Health Center and Psych Services Relocation, and Building 16 Veterans Center Remodel

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

- Building 6 Aquatics Building Management System Integration
 - Anticipated Completion date: Spring 2012
- Building 5 Esthetician Area Electrical Safety Improvements
 - Anticipated Completion date: Spring 2012
- Vehicular Entry Security Cameras
 - Anticipated Completion date: Spring 2012

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

- North Gateway Project
 - Phase 2: Demolition of Buildings 21-29, Landscape and Hardscape
 - Scheduled to Commence: Summer 2012
- Edison Parking Lot
 - Scheduled to Commence: Summer 2012

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

- Building 8 Gymnasium Modernization (FPP)
- Building 19 Emerging Technologies Center (FPP)
- Building 12 Renovation (IPP)



Completed Projects – The following projects were completed in 2011:

- CIP2 Design-Build Project

- Building 4 Multicultural Center, Cosmetology, Administration and Classrooms
- Sitework and Roadway Improvements
- Electrical Infrastructure Upgrades
- Loma Chica Child Development Center Remodel
- Track and Field Erosion Control
- Building 2 One Stop Remodel
- Exterior Painting
- Various small projects including Building 2 CALT and Computer Network Program Relocation, Building 4 Northeast Stair and Lighting as well as Building 1 Distance Education and Environmental Studies

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

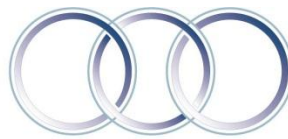
- Building 6 Servery Remodel and Floor Upgrade
 - Anticipated Completion date: Spring/Summer 2012
- Various small projects including Building 19 Pacific Heights Environmental Science Lab Remodel, Building 1 Career Center Remodel, and Building 1 Job Placement Center Remodel

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

- Building 6 Public Area Enhancements
 - Scheduled to Commence: Summer 2012
- Electric Vehicle Charging Stations
 - Scheduled to Commence: Summer 2012

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

- Building 2 Workforce and Economic Development Prosperity Center (FPP)
- New Construction of a Center for Kinesiology and Human Performance (FPP)



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

District Wide Active Construction Projects: The following projects are under active construction:

- Boilers Bay Area Air Quality Management District (BAAQMD) Emissions Upgrade Project
 - Upgrade Boilers to meet new BAAQMD emissions standards
 - Anticipated Completion date: Spring 2012
- District Office Parking Lot Soil Investigation and Improvements
 - Anticipated Completion date: Spring 2012
- District Wide Automated External Defibrillator (AED) Deployment
 - Anticipated Completion date: Spring 2012

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

- District Wide MPOE Infrastructure Analysis

Enterprise/Auxiliary Fund

Bookstores

The following report covers the period July 1, 2011 through December 31, 2011 for the District Auxiliary Services. The District Auxiliary and Commercial Operations, including the three campus Bookstores, Cafeterias, vending operations, the copy centers 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	2011-12	2010-11	\$ Change	% Change
Regular Merchandise Sales	\$3,340,507	\$3,311,479	\$ 29,028	0.9%
Computer Products Sales	69,550	81,785	(12,235)	-15.0%
Total Merchandise Sales	3,410,057	3,393,264	16,793	0.5%
Textbook Rental Income	132,073	102,355	29,718	29.0%
Production Service Income	88,794	-	88,794	100.0%
Total Sales	\$3,542,130	\$3,495,619	\$46,511	1.3%

Regular merchandise sales have increased slightly this year compared to last year, with computer product sales decreasing 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. Textbook rentals are not represented as sales and, therefore, the more textbooks we rent, the fewer textbooks we sell. In fact, we are realizing the gross margin we would on the sale of a new book on the rental of any book. Textbook rental fees increased 29% this Fall over last Fall as the program continues to grow and is operational at all three Colleges with a wide range of support from each College administration.

An additional boost to our sales has come from the addition of the Skyline Graphic Arts and the opening of Campus Copy and Post at College of San Mateo. These enterprise operations joined the Bookstore team in July 2011. The Skyline Graphic Arts was an existing operation run as part of the Skyline College business office. Campus Copy and Post at CSM is a new enterprise. CSM has not had an operating copy center in a number of years. It is our hope that we would be able to maximize the sales potential of both enterprises by integrating them with the Bookstores. In this first year of operation, we are refining our marketing plan and reaching out to not only internal customers but non-profit based external customers as well.

Although textbook sales have declined significantly, we continue to see increases in textbook rentals at all three campuses. Through December 2011, the textbooks rented to students represent a savings to students of \$396,219 if the students had to purchase the same textbooks new. The textbook rental program has clearly benefitted students by providing access to course materials in an affordable manner. Since Fall 2005, the textbook rental program has saved students in the District more than \$3 million dollars in course materials costs. This is an incredible achievement and has no rival in the California Community College system. The program began with 35 individual titles and has grown to more than 1,500 titles students can choose to rent. Many of these textbooks have been purchased through a series of grants and donated funds as well as from the Bookstores' capital reserve. Late in the last academic year, Skyline College President Regina Stanback Stroud committed \$100,000 and CSM President Mike Claire committed \$10,000 to the textbook rental programs for their campuses. These generous commitments certainly made a major impact on the program this academic year, with more volumes and hundreds more titles

added to the textbook rental program. Financial results from the Spring 2012 back to school rush are being finalized but the impact of these dollars on our textbook rental program are clearly evident.

YEAR TO DATE TEXTBOOK RENTALS JULY 1 TO JANUARY 31				
SMCCCD YTD Textbook Rentals				
	2011-12	2010-11	\$ Change	% Change
CSM	\$27,811	\$21,546	\$6,265	22.5%
SKYLINE	83,506	62,676	20,830	24.9%
CANADA	164,756	140,445	24,311	14.8%
Total District	\$276,073	\$224,667	\$51,406	18.6%
New Textbook Equivalent (NTE)	1,104,301	898,673	205,628	18.6%
SAVINGS	\$828,228	\$674,006	\$154,222	18.6%

Students rented textbooks that, had they been sold new, would have cost \$1.1 million. The program has saved students \$838,228 this academic year alone. These are phenomenal results which have made a direct financial impact on students' lives. The success of this program continues to provide students with access to course materials which is one of the key ingredients to student success.

Comparative figures are shown below:

Bookstore Recap	2011-12	2010-11	\$ Change	%Change
Operations				
Merchandise Sales	\$3,410,057	\$3,393,264	\$16,793	0.5%
Textbook Rental Income	132,073	102,355	29,718	29.0%
Production Service Income	88,794	-	88,794	100.0%
Cost of Goods Sold	2,217,869	2,278,982	(61,112)	-2.7%
Gross Profit from Operations	\$1,413,054	\$1,216,638	\$196,416	16.1%
Total Operating Expenses	1,389,291	1,192,631	196,661	16.5%
Net Income/(Loss) from Operations	\$23,763	\$24,007	(\$244)	-1.0%
Interest and Other Income	99,827	90,194	9,633	10.7%
Net Income Before Other Expenses	\$123,590	\$114,201	\$9,389	8.2%
District Support				
Admin Salary & Benefits	\$51,509	\$58,537	\$(7,028)	-12.0%
Other Expenses	72,153	83,620	(11,467)	-13.7%
Net Change in Fund Balance	(\$72)	(\$27,956)	\$27,884	-99.7%

Cost of goods sold decreased with lower computer product sales. Total direct operating expenses increased by 16.5% over this same period in 2009-10 due to the addition of classified and student staff as we opened the new enterprises this year plus additional costs related to opening and establishing these operations. It is expected that cost increases will continue to be offset by the increase in sales as a result of these operations.

It is expected that it will continue to be a very challenging time for bookstores in California in general as the state of the budget continues to require enrollment reductions. These reductions, coupled with the added competition from now numerous outside organizations, particularly in terms of textbook sales, will put added pressure on the Bookstores' overall financial performance. All District Auxiliary and Commercial Operations are dependent on a

strong, stable enrollment for continued success. The additions of the coffee concessions as well as the addition of the copy center at CSM and the merging of the copy center at Skyline College are examples of the proactive measures we have taken to insure the financial stability of the Bookstore operations in these turbulent economic times. We will continue our commitment to focus on all efforts to improve service, offer more used textbooks, continue to grow the rental program, further integrate digital textbooks at all three Colleges, increase the amount of custom and institutionally adopted textbooks District wide and further maximize the interest and other income potential of all the campus Bookstores. In so doing, we will remain well positioned for future growth as we serve the students of the San Mateo Community College District.

Cafeterias

Beverage, Snack and Food Service Vendors –

- The District's beverage vending service partner is Pepsi Bottling Group. The contract was awarded effective July 1, 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 December 31, 2011. We are operating under an extension until June 30, 2012 to align the expiration dates of all auxiliary contracts.
- The District has a contract with KJ's Café to operate the coffee concession stands at both Skyline College, operating as Skyline Coffee Company, and College of San Mateo, operating as Drip Coffee. The contract was awarded on August 16, 2006 and expired on August 16, 2011. The Drip Coffee operation at CSM concluded operation in August 2011. The Skyline Coffee Company operation at Skyline was operating under an extension and concluded operation in December 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 2011-12 year as per the option to renew in the contract. The contract expires on June 30, 2012.

Pacific Dining, under the leadership of Rick McMahan along with Sonia McMahan, Octavio Amezcua and Hugo Ramos, operate the food service at the three District campuses after being awarded the contract in June 2007.

College of San Mateo had a mobile kitchen procured to augment operations after the demolition of Building 5 (where the CSM Cafeteria was previously housed). The CSM campus was served by the mobile kitchen and the newly opened Le Bulldog (located in the Health and Wellness Building, B5) for the majority of the 2010-11 academic year until the grand opening of College Center (B10) on April 8, 2011. The Bayview Dining Room in College Center is the premier eatery and gathering space on campus. The servery boasts two serving stations. The first, with a brick oven, serves handmade pizzas, calzones, all things Italian and Mexican, as well as our daily special which includes Indian, Chinese, Italian, Mexican and American dishes. The other station, Rick's American Grill, serves up all grilled items including burgers, chicken and pork as well as paninis, soup and a full sandwich shop. The salad bar is fully stocked with more than 40 items to create your own special salad. The addition of this new building has indeed changed the campus physically and gives the students, faculty and staff a renewed sense of pride. The dining area has exceeded all sales expectations and continues to work closely with the students and staff to refine the menu and attend to the culinary tastes of our community.

The Cafeteria at Cañada College, located in B5, was closed after classes ended in December 2009 to renovate that building. Cañada College continues being served by a mobile kitchen located adjacent to B9 as well as the Bookstore and the Pony Espresso operated by the Bookstore. Despite the challenges of working in such a small environment with limited menu opportunities, the campus community continues to patronize the Farm Hill Grill regularly. Part of the success is due to the fact that the students are actively engaged with the staff and have regular meetings with Rick and his team to let them know what they are craving. While the construction of the Cafeteria and dining room is still underway, the Farm Hill Grill is further supported by the efforts of the Bookstore team who have increased the number of sandwiches, paninis and other prepared foods.



Skyline College’s Pacific Café continues to thrive. Located in the Student Services Building (B6) and opened in 2007, Pacific Café has long been “the place to be” at the Skyline campus. There is seldom an hour of the day when the area is not packed with students studying, eating, socializing or cozying up in front of the signature fireplace located in the center of the dining area. There have been menu changes at Pacific Café this year after consultation with students and staff as well as changes to the servery itself. The District has been working with the Skyline students and staff on a facelift to the dining area to include new dining furniture in the Spring 2012 timeframe.

Second quarter comparisons are noted below:

Cafeteria Recap	2011-12	2010-11	\$ Change	%Change
Food Service Income	\$61,172	\$57,393	\$3,779	6.6%
Vending Income	27,821	29,545	(1,724)	-5.8%
Interest Income	1,858	1,521	337	22.2%
Event Rental	15,615	-	15,615	100.0%
Total Revenues	106,467	88,459	18,008	20.4%
Expenditures	88,941	102,329	(13,388)	-13.1%
Net Change in Fund Balance	\$17,526	(\$13,870)	\$31,396	226.4%

Compared to the second quarter 2010-11, food service income has increased 6.6%. 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. With the opening of College Center at CSM, coupled with increased income from the rental of the Bayview Dining Room for special events and additional campus event catering, our total revenue has increased significantly. The overall increase of 6.6% is lower than the actual increase due to the fact that income from Drip Coffee, the outsourced coffee concession at CSM which ceased to operate in August 2011, is no longer included. Vending income decreased by 5.8% (income from Pepsi and Action Vending) this year. This decrease is explained by the continued drop in enrollment at all three Colleges. Event rental is a new item this year. This revenue is derived from the rental of the Bayview Dining Room at College of San Mateo. Auxiliary Services has hosted a number of very successful events in the last few months. Revenues from rentals support the overall maintenance of this new facility. Direct expenses have dropped sharply. The mobile kitchen at CSM required significant maintenance at the end of its service period at CSM. Overall, we have shown a 226% increase in the Cafeteria fund ending the quarter with a positive \$17,526 compared to a loss last year of \$13,870.

San Mateo Athletic Club and the San Mateo Aquatic Center

In Spring 2010, the District opened the fitness and aquatic center on the campus of College of San Mateo in the newly constructed Health and Wellness Building. The 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 is a professionally managed enterprise program sharing the state-of-the-art fitness facility. The San Mateo Athletic Club shares the instructional and training space on two levels of the Health and Wellness building that includes a large main floor along with four exercise studios on the second level and an aquatics complex with a 50 meter Olympic size competition pool and a 25 meter instructional pool for Adaptive

Fitness and other group exercise classes. The San Mateo Athletic Club and its members enjoy this multi-use CSM facility that provides credit classes, non-credit classes, community education and adaptive fitness.

Operating as an enterprise, the San Mateo Athletic Club 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 maintenance and replacement. The San Mateo Athletic Club provides the community broader access to College of San Mateo and demonstrates in a very real way that the District is a community-based organization serving 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.

The San Mateo Athletic Club is self-sustaining with no contribution from the General Fund. Like the other enterprise operations in the District (Bookstores, food services and campus vending), the San Mateo Athletic Club 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.

Through December 31, 2011, key accomplishments include:

- 2,525 memberships
- 3,487 members
- Average dues per membership is \$60.35; per member \$43.81
- 16,000 member visits per month with a peak of nearly 1,000 visits per day
- 7,600 average course enrolled student visits per month
- 48% of SMAC staff are College students, staff or faculty
- More than 68 group exercise classes per week
- Average 4,700 group exercise attendees per month
- More than 208 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
- More than half of our current members were referral based

CSM Fitness Center financial summary:

	2011-12	2010-11	\$ Change	% Change
Operating Revenues				
Registration & Membership	\$ 950,588	\$643,871	\$306,718	47.6%
Personal Training	111,697	43,980	67,717	154.0%
Aquatics	155,190	114,259	40,931	35.8%
Parking	30,760	24,069	6,691	27.8%
Group Exercise	17,733	14,311	3,422	23.9%
Retail	6,860	1,030	5,830	566.0%
Other Income	4,994	3,915	1,079	27.6%
Total Operating Revenue	\$1,277,822	\$845,435	\$432,387	51.1%
Operating Expenses	1,051,547	876,543	175,004	20.0%
Net Operating Income/(Loss)	\$226,275	(\$31,109)	\$257,383	827.4%
District Support				
District Support Income	34,689	2,930	31,759	1083.9%
District Support Expense	40,514	22,601	17,913	79.3%
Net Change in Fund Balance	\$220,450	(\$50,779)	\$271,229	534.1%

The financial performance of SMAC has been outstanding this year. Total operating revenue of 51.1% or \$432,387 has exceeded expectations. Our net operating income is 827% ahead of last year. At this time last year, the operation was showing a loss of \$50,779 compared to positive revenue of \$220,450 this year.

SMAC was actually not projected to begin making money until its third year of operation and not break even until the end of the fourth year. Due to the first class facility, as well as the professionally managed operation, we have experienced explosive membership growth this year. As we enter our second full year of operation, we expect membership to remain strong. We do not anticipate that we will be able to continue growing at the same rate due to the size of our facility but we will continue to maximize our membership. In addition, we will continue to explore new partnerships and offer more continuing education programs and certification classes to add to the workforce development part of our mission.

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 between community members and students sharing the same space in pursuit of similar goals has been an invaluable asset for both groups. The involvement of members of the community in 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 excitement and as a result of remarkable collaboration, the College academic team and the SMAC team have worked to brand SMAC as a “teaching health club.” This is certainly an innovative concept for a college and a health club. 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. The synergy between the academic program and our program represents fully the vision of what a professionally managed health club in our District could do, not only for revenue generation but also for workforce development. 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 which 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 72-76) 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 these agreements to the City of Pacifica.

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

CSM's Child Development Center was awarded a \$10,000 grant from the Sequoia Healthcare District to develop an innovative health and nutrition education program for preschool children and their parents. The program also includes professional development for staff. The goal of the program is to promote healthy lifestyles and to prevent childhood obesity.

Trust Fund (Student Financial Aid)

Awards for Fall 2011 are reflected in this report and total \$10,555,419, an increase of \$1,238,192 over the same period last year. The maximum Federal Pell award remained at \$5,550 so the increase is due to the continuing increase in the number of students applying and receiving financial aid Districtwide. Additional Fall 2011 awards, along with those for Spring 2012, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 84-87.

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 Fall 2011, the District began providing all financial aid students a new option for receiving their financial aid awards via a Sallie Mae debit card. Many students have chosen this option but the majority of students have chosen direct deposit to their own bank accounts.

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 are being transferred to this fund.

The fund balance is projected to have a fund balance of \$19 million at the end of the current fiscal year ending June 30, 2012.

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 90.

Associated Students

The following report covers the period July 1, 2011 through December 31, 2011 for the Associated Student Bodies.

Total income and expenditures for the Associated Student Body (ASB) at each College for the second quarter of 2011-12 and 2010-11 are listed below:

ASB Total Income	2011-12	2010-11	\$ Change	%Change
Cañada College ASB	\$68,075	\$42,536	\$25,540	60.0%
College of San Mateo ASB	91,246	98,224	(6,978)	-7.1%
Skyline College ASB	92,074	87,137	4,937	5.7%

ASB Total Expenditures	2011-12	2010-11	\$ Change	%Change
Cañada College ASB	\$27,584	\$14,614	\$12,970	88.8%
College of San Mateo ASB	62,015	52,604	9,410	17.9%
Skyline College ASB	27,771	42,365	(14,594)	-34.4%

Activity card sales are the major source of income for the Associated Students. Activity card sales at Cañada College have increased by 75% compared to same period last year which could be due in part to the implementation of the new payment plan requiring students to have a zero balance. However, since there was little to no increase at both College of San Mateo and Skyline College, further research is needed to ascertain the reason for the increase.

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 increases in program and conference expenses as well as most other operating expenses. Skyline went the opposite direction and has recorded reductions in club assistance, publicity and student assistant salary expenses.

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

ASB Net Income	2011-12	2010-11	\$ Change	% Change
Cañada College ASB	\$40,491	\$27,922	\$12,569	45.0%
College of San Mateo ASB	29,231	45,620	(16,389)	-35.9%
Skyline College ASB	64,303	44,772	19,532	43.6%

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



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Budget Tables

Page 27 – SMCCCD Funds Chart

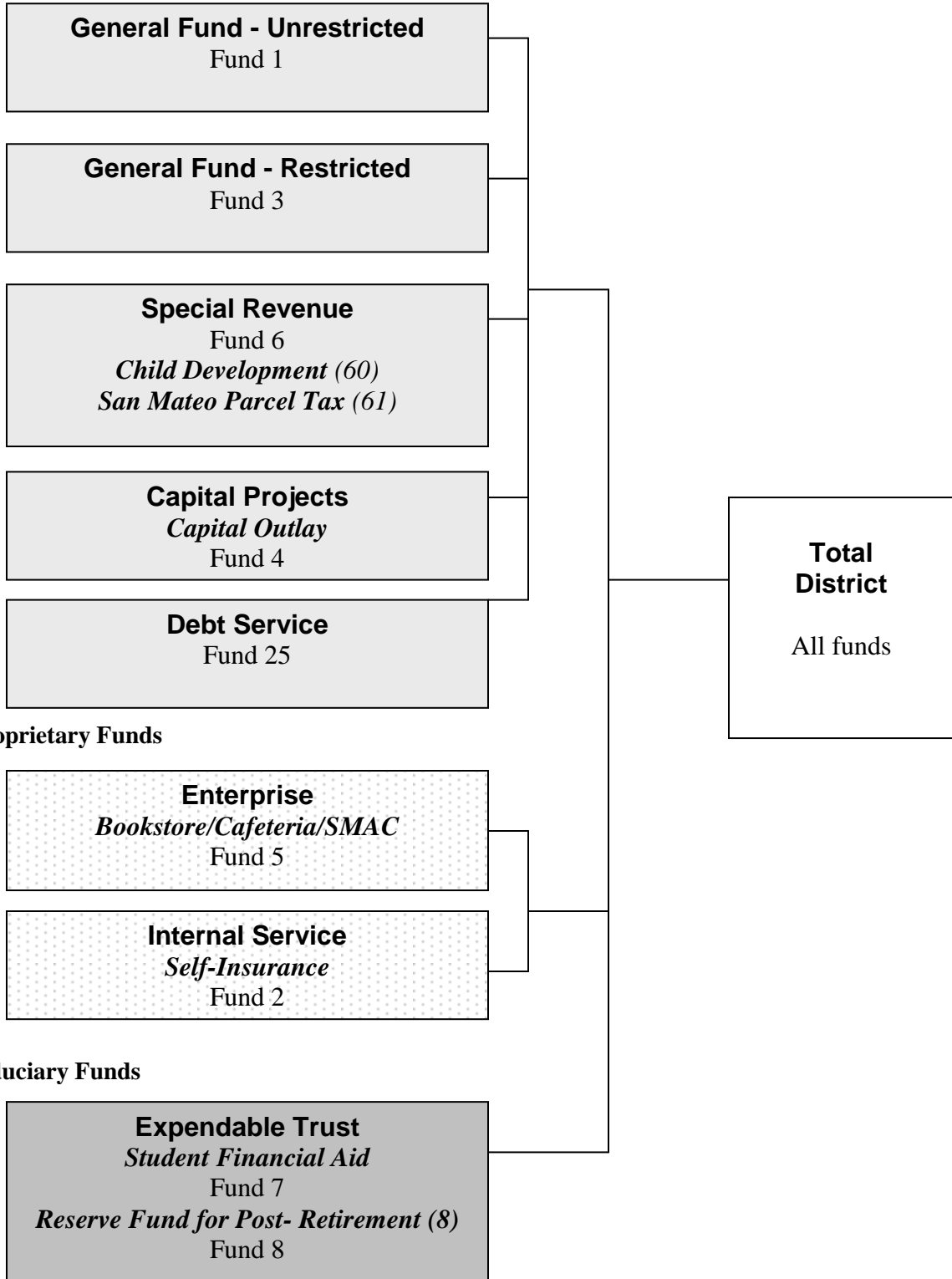
Page 28 – 2011-12 Adoption Budget

Page 30 – 2011-12 Mid-Year Actuals

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San Mateo County Community College District Funds

Governmental Funds



San Mateo County Community College District
2011-2012
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	4,260,646	202,800	0	0	0
2	State Revenue	46,860,944	9,967,104	307,800	0	14,012,000	117,300
3	Local Revenue	60,053,582	9,003,324	278,851	7,050,000	920,000	27,607,800
4	Total Revenue	106,914,526	23,231,074	789,451	7,050,000	14,932,000	27,725,100

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	47,240,210	3,892,413	150,038	5,544,611	45,586	0
7	Classified Salaries	25,091,638	7,835,844	547,527	1,415,080	2,089,303	0
8	Employee Benefits	26,240,814	3,618,633	232,145	1,111,030	895,416	0
9	Materials & Supplies	11,692,769	3,233,215	81,550	216,382	5,284,908	0
10	Operating Expenses	17,795,541	6,063,071	6,872	1,432,395	5,999,403	0
11	Capital Outlay	63,209	137,732	0	0	38,041,185	0
12	Total Expenses	128,124,181	24,780,907	1,018,133	9,719,499	52,355,801	0

Transfers & Other

13	Transfers In	0	1,305,059	232,145	0	0	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(1,412,104)	0	0	0	0	0
16	Contingency/Deficit	8,025,539	0	0	0	0	0
17	Other Out Go	0	(1,249,613)	0	0	0	(27,654,116)
18	Total Transfers/Other	6,613,435	55,446	232,145	0	0	(27,654,116)

Fund Balance

19	Net Change in Fund Balance	(14,596,220)	(1,494,388)	3,463	(2,669,499)	(37,423,801)	70,984
20	Beginning Balance, 7/1/11	20,625,632	6,801,874	188,778	2,669,499	258,697,588	22,040,501
	Adjustments to Beginning						
21	Balance	0	0	0	0	0	0
22	Net Fund Balance, 6/30/12	6,029,412	5,307,486	192,241	0	221,273,787	22,111,485

***Note: Minor differences in dollar amounts due to rounding. Corrected Totals for all funds (lines 11, 19, 20, 22).*

**San Mateo County Community College District
2011-2012
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	19,893,446	0	24,356,892	1
0	0	0	0	515,000	0	71,780,148	2
7,650,000	237,000	2,300,000	0	400,000	207,500	115,708,057	3
7,650,000	237,000	2,300,000	0	20,808,446	207,500	211,845,097	4
4,700,000	0	0	0	0	0	4,700,000	5
0	0	0	0	0	0	56,872,858	6
1,490,000	21,000	1,129,133	26,842	0	0	39,646,367	7
455,000	6,300	270,992	10,871	0	0	32,841,201	8
45,000	65,000	0	10,000	0	0	20,628,824	9
732,700	77,000	687,462	500,000	0	30,000	33,324,444	10
0	0	0	0	0	0	38,242,126	11
7,422,700	169,300	2,087,587	547,714	0	30,000	226,255,820	12
0	0	0	0	0	0	1,412,104	13
0	0	0	1,650,000	0	2,380,000	4,030,000	14
0	0	0	0	0	0	(1,412,104)	15
0	0	0	0	0	0	8,025,539	16
0	0	0	0	(20,808,446)	(10,000,000)	(59,712,175)	17
0	0	0	1,650,000	(20,808,446)	(7,620,000)	(47,656,636)	18
227,300	67,700	212,413	1,102,286	0	(7,442,500)	(62,067,359)	19
6,873,577	334,603	(215,983)	8,629,438	284,278	26,537,647	353,467,432	20
0	0	0	0	0	0	0	21
7,100,877	402,303	(3,570)	9,731,724	284,278	19,095,147	291,400,073	22

San Mateo County Community College District
2011-2012
Second Quarter Actuals - 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	1,938,789	97,195	0	0	0
2	State Revenue	18,751,946	3,480,749	161,670	0	0	54,469
3	Local Revenue	10,234,530	4,287,109	173,256	3,548,215	404,029	14,803,924
4	Total Revenue	28,986,476	9,706,647	432,121	3,548,215	404,029	14,858,393

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	22,449,549	1,956,149	71,276	2,179,236	0	0
7	Classified Salaries	11,958,437	3,871,912	261,056	430,868	1,102,467	0
8	Employee Benefits	13,821,357	1,629,880	137,533	364,506	327,323	0
9	Materials & Supplies	973,429	742,935	25,434	12,081	2,178,102	0
10	Operating Expenses	5,350,098	1,214,973	150	59,472	3,171,339	0
11	Capital Outlay	31,244	88,081	0	0	9,091,381	0
12	Total Expenses	54,584,114	9,503,929	495,449	3,046,163	15,870,614	0

Transfers & Other

13	Transfers In	0	62,500	136,273	0	0	0
14	Other Sources	0	0	0	0	14,521	0
15	Transfers out	(181,033)	(178,142)	0	0	0	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	0	(288,028)	1,260	0	0	(20,452,800)
18	Total Transfers/Other	(181,033)	(403,669)	137,533	0	14,521	(20,452,800)

Fund Balance

19	Net Change in Fund Balance	(25,778,672)	(200,952)	74,205	502,052	(15,452,064)	(5,594,407)
20	Beginning Balance, 7/1/11	20,625,630	6,801,874	188,778	2,669,499	258,697,588	22,040,502
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 12/31/11	(5,153,042)	6,600,922	262,983	3,171,551	243,245,524	16,446,095

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

**San Mateo County Community College District
2011-2012
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	9,560,830	0	11,596,814	1	
0	0	0	0	287,049	0	22,735,883	2	
3,730,749	106,467	1,277,822	0	260,606	14,648	38,841,355	3	
3,730,749	106,467	1,277,822	0	10,108,485	14,648	73,174,052	4	
2,217,869	0	0	0	0	0	2,217,869	5	
0	0	0	0	0	0	26,656,210	6	
846,229	34,387	637,135	45,534	0	0	19,188,025	7	
208,880	9,825	153,342	19,280	0	0	16,671,926	8	
0	17,042	0	0	0	0	3,949,023	9	
457,844	27,687	261,070	528,811	0	0	11,071,444	10	
0	0	0	0	0	0	9,210,706	11	
3,730,822	88,941	1,051,547	593,625	0	0	88,965,203	12	
0	0	34,689	0	100,454	0	399,689	13	
0	0	0	888,540	0	604,943	1,508,004	14	
0	0	(40,514)	0	0	0	(399,689)	15	
0	0	0	0	0	0	0	16	
0	0	0	0	(10,555,419)	(5,000,000)	(36,294,987)	17	
0	0	(5,825)	888,540	(10,454,965)	(4,395,057)	(34,786,983)	18	
(73)	17,526	220,450	294,915	(346,480)	(4,380,409)	(50,578,134)	19	
6,873,577	334,645	(215,983)	8,629,438	284,278	26,537,647	353,467,473	20	
0	0	0	0	0	0	0	21	
6,873,504	352,171	4,467	8,924,353	(62,202)	22,157,238	302,889,339	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.

San Mateo County Community College District
2011-2012 Mid-Year Report
Unrestricted General Fund (Fund 1) - Cañada College



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 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	1,500,864	1,785,848	1,969,880	2,142,579	2,227,212	2,250,502	101%	3
4 Total Revenue	\$1,500,864	\$1,785,848	\$1,969,880	\$2,142,579	\$2,227,212	\$2,250,502	101%	4
Expenses								
5 Certificated Salaries	\$5,036,482	\$5,104,375	\$4,597,862	\$9,533,600	\$9,520,086	4,743,977	50%	5
6 Classified Salaries	1,644,606	1,722,255	1,648,118	3,515,765	3,584,768	1,757,387	49%	6
7 Employee Benefits	1,482,444	1,672,566	1,668,063	3,321,774	3,304,058	1,769,637	54%	7
8 Materials & Supplies	55,670	50,382	73,726	425,457	541,965	87,600	16%	8
9 Operating Expenses	276,635	218,914	194,308	433,381	1,347,753	252,489	19%	9
10 Capital Outlay	0	1,549	635	5,000	11,000	3,149	29%	10
11 Total Expenses	\$8,495,837	\$8,770,041	\$8,182,712	\$17,234,977	\$18,309,629	\$8,614,238	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	(8,925)	(20,000)	0	0	0	0%	16
17 Total Transfers/Other	\$0	(\$8,925)	(\$20,000)	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$6,994,973)	(\$6,993,118)	(\$6,232,832)	(\$15,092,398)	(\$16,082,417)	(\$6,363,736)		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	(\$6,994,973)	(\$6,993,118)	(\$6,232,832)	(\$15,092,398)	(\$16,082,417)	(\$6,363,736)		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
2011-2012 Mid-Year Report
Unrestricted General Fund (Fund 1) - College of San Mateo



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 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	3,184,256	3,944,230	3,822,452	3,871,071	4,029,308	4,510,305	112%	3
4 Total Revenue	\$3,184,256	\$3,944,230	\$3,822,452	\$3,871,071	\$4,029,308	\$4,510,305	112%	4
Expenses								
5 Certificated Salaries	\$10,851,704	\$10,399,524	\$9,413,916	\$17,354,359	\$17,549,796	\$9,079,206	52%	5
6 Classified Salaries	3,100,637	2,995,603	2,275,192	4,638,733	\$4,755,034	2,387,205	50%	6
7 Employee Benefits	3,150,515	3,302,349	3,096,178	5,480,720	\$5,498,387	3,019,666	55%	7
8 Materials & Supplies	182,415	87,016	113,785	551,204	\$570,590	142,388	25%	8
9 Operating Expenses	568,722	312,577	372,945	1,174,889	\$2,174,424	458,402	21%	9
10 Capital Outlay	0	0	0	0	\$0	0	0%	10
11 Total Expenses	\$17,853,993	\$17,097,069	\$15,272,016	\$29,199,905	\$30,548,230	\$15,086,868	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	(35,971)	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	(\$35,971)	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$14,669,737)	(\$13,188,811)	(\$11,449,564)	(\$25,328,834)	(\$26,518,922)	(\$10,576,562)		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	(\$14,669,737)	(\$13,188,811)	(\$11,449,564)	(\$25,328,834)	(\$26,518,922)	(\$10,576,562)		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
2011-2012 Mid-Year Report
Unrestricted General Fund (Fund 1) - Skyline College



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 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	2,537,156	3,158,159	3,033,330	3,151,507	3,302,359	3,909,276	118%	3
4 Total Revenue	\$2,537,156	\$3,158,159	\$3,033,330	\$3,151,507	\$3,302,359	\$3,909,276	118%	4
Expenses								
5 Certificated Salaries	\$8,606,647	\$8,805,600	\$8,207,931	\$16,515,256	\$16,669,224	\$8,321,636	50%	5
6 Classified Salaries	2,275,338	2,242,856	2,073,799	4,347,036	4,392,452	2,182,736	50%	6
7 Employee Benefits	2,307,425	2,445,904	2,479,405	4,873,994	4,886,887	2,536,320	52%	7
8 Materials & Supplies	255,504	177,166	144,598	441,886	402,718	177,812	44%	8
9 Operating Expenses	443,177	307,676	361,219	1,484,847	2,574,974	379,348	15%	9
10 Capital Outlay	7,167	4,575	15,165	45,194	45,194	4,521	10%	10
11 Total Expenses	\$13,895,258	\$13,983,778	\$13,282,117	\$27,708,213	\$28,971,449	\$13,602,373	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	(611)	(10,000)	0	0	0	0%	16
17 Total Transfers/Other	\$0	(\$611)	(\$10,000)	\$0	\$0	\$0	0%	17
Fund Balance								
Net Change in								
18 Fund Balance	(\$11,358,102)	(\$10,826,230)	(\$10,258,787)	(\$24,556,706)	(\$25,669,090)	(\$9,693,097)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
Net Fund Balance,								
21 Dec. 31	(\$11,358,102)	(\$10,826,230)	(\$10,258,787)	(\$24,556,706)	(\$25,669,090)	(\$9,693,097)		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
2011-2012 Mid-Year Report
Unrestricted General Fund (Fund 1) - District Office

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 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	(3,514)	8,589	2,928	0	6,877	17,750	258%	3
4 Total Revenue	(\$3,514)	\$8,589	\$2,928	\$0	\$6,877	\$17,750	258%	4
Expenses								
5 Certificated Salaries	\$273,729	\$267,210	\$261,956	\$602,924	\$602,924	\$272,436	45%	5
6 Classified Salaries	5,008,117	4,368,975	4,590,616	10,832,680	10,832,680	5,256,955	49%	6
7 Employee Benefits	1,583,773	1,852,488	2,001,209	4,356,631	4,356,631	2,091,899	48%	7
8 Materials & Supplies	481,522	369,625	498,669	763,255	767,955	554,879	72%	8
9 Operating Expenses	527,493	565,216	669,062	3,213,468	3,201,291	802,030	25%	9
10 Capital Outlay	22,714	5,554	4,031	7,300	7,300	23,573	323%	10
11 Total Expenses	\$7,897,348	\$7,429,068	\$8,025,543	\$19,776,258	\$19,768,781	\$9,001,773	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	(5,000)	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$5,000)	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$7,905,862)	(\$7,420,479)	(\$8,022,615)	(\$19,776,258)	(\$19,761,903)	(\$8,984,023)		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	(\$7,905,862)	(\$7,420,479)	(\$8,022,615)	(\$19,776,258)	(\$19,761,903)	(\$8,984,023)		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
2011-2012 Mid-Year Report
Unrestricted General Fund (Fund 1) - Central Services*

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$507,922	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	13,360,720	25,135,883	32,156,793	46,860,944	46,860,944	18,751,946	40%	2
3 Local Revenue	9,830,561	48,362,698	8,704,853	50,888,426	51,025,152	(453,303)	-1%	3
4 Total Revenue	\$23,191,281	\$74,006,503	\$40,861,646	\$97,749,370	\$97,886,096	\$18,298,643	19%	4
Expenses								
5 Certificated Salaries	\$6,329	(\$46,833)	\$180,615	\$3,234,071	\$2,683,364	\$32,295	1%	5
6 Classified Salaries	65,860	(429,619)	260,531	1,757,424	799,005	374,153	47%	6
7 Employee Benefits	3,512,081	3,252,429	3,953,903	8,207,695	8,207,695	4,403,836	54%	7
8 Materials & Supplies	29,532	(100,125)	16,378	9,510,969	764,678	10,750	1%	8
9 Operating Expenses	2,880,426	2,463,036	3,554,738	11,488,956	10,375,213	3,457,829	33%	9
10 Capital Outlay	62,463	17,393	0	5,715	5,715	0	0%	10
11 Total Expenses	\$6,556,691	\$5,156,281	\$7,966,165	\$34,204,830	\$22,835,669	\$8,278,864	36%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	1,097	0	0	0	0	0	0%	13
14 Transfers out	(154,840)	(162,311)	(275,203)	(1,412,104)	(1,412,104)	(181,033)	13%	14
15 Contingency	0	0	0	8,025,539	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$153,743)	(\$162,311)	(\$275,203)	\$6,613,435	(\$1,412,104)	(\$181,033)	13%	17
Fund Balance								
18 Net Change in Fund Balance	\$16,480,847	\$68,687,910	\$32,620,278	\$70,157,975	\$73,638,322	\$9,838,746		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	\$16,480,847	\$68,687,910	\$68,687,910	\$70,157,975	\$73,638,322	\$9,838,746		21

*Central Services includes most of the general fund revenue, contingency, funds for transfer, retiree benefits and special allocation holding accounts. It does not include the District Office. Adjusted Budget (line 8 and line 15) to not include deficit.

San Mateo County Community College District
2011-2012 Mid-Year Report
Unrestricted General Fund (Fund 1) - Total District



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 Adjusted Budget	Actual To Date	%	To Date	
Revenue									
1 Federal Revenue	\$0	\$507,922	\$0	\$0	\$0	\$0	0%		1
2 State Revenue	13,360,720	25,135,883	32,156,793	46,860,944	46,860,944	18,751,946	40%		2
3 Local Revenue	17,049,323	57,253,864	17,533,443	60,053,583	60,590,908	10,234,530	17%		3
4 Total Revenue	\$30,410,043	\$82,897,668	\$49,690,236	\$106,914,527	\$107,451,852	\$28,986,476	27%		4
Expenses									
						0			
5 Certificated Salaries	\$24,774,891	\$24,524,622	\$22,662,279	\$47,240,210	\$47,025,393	\$22,449,549	48%		5
6 Classified Salaries	12,094,558	11,121,711	10,848,255	\$25,091,638	\$24,363,939	11,958,437	49%		6
7 Employee Benefits	12,036,238	12,674,458	13,198,758	\$26,240,814	\$26,253,658	13,821,357	53%		7
8 Materials & Supplies	1,004,643	713,108	847,156	\$11,692,770	\$3,047,905	973,429	32%		8
9 Operating Expenses	4,696,453	3,971,265	5,152,273	\$17,795,541	\$19,673,655	5,350,098	27%		9
10 Capital Outlay	92,344	27,548	19,831	\$63,209	\$69,209	31,244	45%		10
11 Total Expenses	\$54,699,127	\$53,032,712	\$52,728,552	\$128,124,182	\$120,433,758	\$54,584,115	45%		11
Transfers & Other									
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%		12
13 Other Sources	1,097	0	0	0	0	0	0%		13
14 Transfers out	(159,840)	(198,283)	(275,203)	(1,412,104)	(1,412,104)	(181,033)	13%		14
15 Contingency	0	0	0	8,025,539	0	0	0%		15
16 Other Out Go	0	(9,537)	(30,000)	0	0	0	0%		16
17 Total Transfers/Other	(\$158,743)	(\$207,819)	(\$305,203)	\$6,613,435	(\$1,412,104)	(\$181,033)	13%		17
Fund Balance									
18 Net Change in Fund Balance	(\$24,447,827)	\$29,657,137	(3,343,519)	(\$14,596,220)	(\$14,394,010)	(\$25,778,672)			18
19 Beginning Balance, July 1	10,312,552	14,530,400	15,977,878	20,625,630	20,625,630	20,625,630			19
20 Adjustments to Beginning Balance	0	0	0	0	0	0			20
21 Net Fund Balance, Dec. 31	(\$14,135,275)	\$44,187,537	\$12,634,357	\$6,029,410	\$6,231,620	(\$5,153,042)			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
2011-2012 Mid-Year Budget
Internal Service - Self-Insurance Fund (Fund 2) - Total District



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 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	(233,620)	0	0	0	0	0	0%	3
4 Total Revenue	(\$233,620)	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	0	0	\$0	0%	5
6 Classified Salaries	39,234	58,071	19,630	\$26,842	\$26,842	45,534	170%	6
7 Employee Benefits	12,183	28,896	10,425	10,871	10,871	19,280	177%	7
8 Materials & Supplies	0	0	0	10,000	10,000	0	0%	8
9 Operating Expenses	176,670	314,108	443,915	500,000	500,000	528,811	106%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$228,087	\$401,075	\$473,971	\$547,714	\$547,714	\$593,626	108%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	1,029,163	904,952	838,358	1,650,000	1,650,000	888,540	54%	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	\$1,029,163	\$904,952	\$838,358	\$1,650,000	\$1,650,000	\$888,540	54%	17
Fund Balance								
18 Net Change in Fund Balance	\$567,456	\$503,877	\$364,387	\$1,102,286	\$1,102,286	\$294,914		18
19 Beginning Balance, July 1	6,445,054	6,286,697	7,504,143	8,629,439	8,629,439	8,629,439		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$7,012,510	\$6,790,574	\$7,868,530	\$9,731,725	\$9,731,725	\$8,924,352		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
2011-2012 Mid-Year Budget**

Internal Service - Debt Service Fund (Fund 25) - Total District



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	11,134,062	25,442	69,187	117,300	117,300	54,469	0%	2
3 Local Revenue	547,411	13,843,406	14,442,309	27,607,800	27,607,800	14,803,924	54%	3
4 Total Revenue	\$11,681,473	\$13,868,847	\$14,511,496	\$27,725,100	\$27,725,100	\$14,858,393	54%	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	(24,251,784)	(17,452,351)	(18,896,191)	(27,654,116)	(27,654,116)	(20,452,800)	74%	16
17 Total Transfers/Other	(\$24,251,784)	(\$17,452,351)	(\$18,896,191)	(\$27,654,116)	(\$27,654,116)	(\$20,452,800)	74%	17
Fund Balance								
18 Net Change in Fund Balance	(\$12,570,311)	(\$3,583,504)	(\$4,384,695)	\$70,984	\$70,984	(\$5,594,407)		18
19 Beginning Balance, July 1	26,772,227	18,441,349	20,213,255	22,040,502	22,040,502	22,040,502		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$14,201,916	\$14,857,845	\$15,828,560	\$22,111,486	\$22,111,486	\$16,446,094		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Restricted General Fund (Fund 3)

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

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

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

San Mateo County Community College District

2011-12 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS

July 1, 2011 - December 31, 2011

<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>
30007	CTEA Perkins IV-1C	Federal	(2,601)	(1,755)	(2,869)		(7,225)
30038	Child Dev Consortium - Yosemite CCD	Federal			10,000		10,000
30087	USDOE-CDDS-WestEd-CCPPP	Federal			11,800		11,800
30101	TRIO Student Support Services	Federal			(15,878)		(15,878)
30102	HSI STEM 10/01/11 - 09/30/16	Federal		1,190,899			1,190,899
30103	STG SITN DOE ARRA	Federal			4,961		4,961
31016	AB602 FA Admin Allowance	State	7,075	4,391	15,982		27,448
31031	CalWORKs	State		(264)			(264)
31033	Temp Assistance to Needy Families	State		305			305
32003	Public Bdcst CSG TV	Local	713,127				713,127
32004	Public Bdcst CSG FM	Local	13,563				13,563
32005	Public Bdcst Intrcnct	Local	13,871				13,871
32081	SMCGS Grant - Canada Coll Library	Local		4,139			4,139
35001	Miscellaneous Donations	Local	13,486	2,477	(8,756)		7,207
35014	Expand Your Horizons	Local			9,575		9,575
35045	Financial Aid Admin Cost Allowance - Pell	Local	1,525	805	2,075		4,405
38001	Contract/Community Educ Indirect	Local			425		425
39001	Parking	Local				43,500	43,500
Total 2011-2012 Fund 3 Budget Revenue Adjustments			<u>760,046</u>	<u>1,200,997</u>	<u>27,315</u>	<u>43,500</u>	<u>2,031,858</u>



San Mateo County Community College District
2011-2012 Mid-Year Report
Restricted General Fund (Fund 3) - Cañada College

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$566,453	\$1,015,793	\$1,003,064	\$1,904,981	\$3,094,430	\$945,299	31%	1
2 State Revenue	1,233,438	802,192	707,320	2,018,985	2,019,860	704,015	35%	2
3 Local Revenue	552,757	701,764	617,476	927,886	938,559	544,639	58%	3
4 Total Revenue	\$2,352,648	\$2,519,749	\$2,327,860	\$4,851,852	\$6,052,849	\$2,193,953	36%	4
Expenses								
5 Certificated Salaries	\$676,008	\$578,908	\$551,265	\$1,081,482	\$1,194,261	\$507,717	43%	5
6 Classified Salaries	689,321	632,982	725,806	1,427,734	1,905,949	629,292	33%	6
7 Employee Benefits	302,162	330,840	337,801	622,138	801,211	278,700	35%	7
8 Materials & Supplies	170,244	136,747	111,374	489,680	568,155	156,641	28%	8
9 Operating Expenses	156,021	223,396	214,936	559,537	925,336	289,029	31%	9
10 Capital Outlay	1,810	66,410	3,686	14,597	3,544	8,677	245%	10
11 Total Expenses	\$1,995,566	\$1,969,282	\$1,944,867	\$4,195,167	\$5,398,456	\$1,870,056	35%	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	(8,749)	(68,806)	(76,480)	0	(223,750)	(161,250)	72%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(173,940)	(125,362)	(120,856)	(656,685)	(430,643)	(134,090)	31%	16
17 Total Transfers/Other	(\$182,689)	(\$194,168)	(\$197,336)	(\$656,685)	(\$654,393)	(\$295,340)	45%	17
Fund Balance								
18 Net Change in Fund Balance	\$174,392	\$356,299	\$185,656	\$0	\$0	\$28,557		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	\$174,392	\$356,299	\$185,656	\$0	\$0	\$28,557		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
2011-2012 Mid-Year Report**

Restricted General Fund (Fund 3) - College of San Mateo



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$178,366	\$192,109	\$169,239	\$337,338	\$334,105	\$144,868	43%	1
2 State Revenue	1,564,615	1,041,910	822,381	2,710,045	2,717,120	1,107,519	41%	2
3 Local Revenue	2,999,534	2,882,479	2,000,603	3,825,282	4,580,854	1,711,938	37%	3
4 Total Revenue	\$4,742,515	\$4,116,497	\$2,992,223	\$6,872,664	\$7,632,078	\$2,964,324	39%	4
Expenses								
5 Certificated Salaries	\$708,945	\$591,641	\$521,234	\$960,336	\$961,120	\$443,315	46%	5
6 Classified Salaries	1,990,334	1,378,034	1,391,205	2,766,011	3,090,750	1,415,546	46%	6
7 Employee Benefits	732,704	542,840	597,535	1,218,465	1,362,430	560,483	41%	7
8 Materials & Supplies	434,921	252,258	225,295	1,489,355	1,403,506	305,583	22%	8
9 Operating Expenses	1,327,550	869,940	632,785	1,586,396	1,925,595	544,183	28%	9
10 Capital Outlay	2,902	31,113	8,334	91,500	121,475	79,209	65%	10
11 Total Expenses	\$5,197,357	\$3,665,826	\$3,376,388	\$8,112,064	\$8,864,876	\$3,348,318	38%	11
Transfers & Other								
12 Transfers In	\$20,524	\$5,195	\$0	\$125,100	\$125,100	\$62,500	50%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(51,568)	(3,100)	(800)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(106,804)	(75,616)	(33,859)	(145,700)	(152,302)	(53,208)	35%	16
17 Total Transfers/Other	(\$137,848)	(\$73,521)	(\$34,659)	(\$20,600)	(\$27,202)	\$9,292	-34%	17
Fund Balance								
18 Net Change in Fund Balance	(\$592,689)	\$377,150	(\$418,824)	(\$1,260,000)	(\$1,260,000)	(\$374,702)		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	(\$592,689)	\$377,150	(\$418,824)	(\$1,260,000)	(\$1,260,000)	(\$374,702)		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
2011-2012 Mid-Year Report
Restricted General Fund (Fund 3) - Skyline College



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$463,787	\$739,653	\$1,138,801	\$2,018,327	\$2,034,265	\$848,622	42%	1
2 State Revenue	1,768,898	1,301,392	1,184,466	5,051,128	5,069,656	1,491,273	29%	2
3 Local Revenue	737,991	831,591	646,484	1,078,894	1,080,310	591,032	55%	3
4 Total Revenue	\$2,970,676	\$2,872,635	\$2,969,751	\$8,148,348	\$8,184,232	\$2,930,927	36%	4
Expenses								
5 Certificated Salaries	\$797,907	\$813,310	\$1,018,785	\$1,850,596	\$1,972,615	\$1,005,117	51%	5
6 Classified Salaries	989,696	722,407	617,322	1,591,325	1,683,222	774,005	46%	6
7 Employee Benefits	443,823	385,870	384,938	934,951	890,344	400,609	45%	7
8 Materials & Supplies	95,277	94,680	92,628	722,869	628,989	91,188	14%	8
9 Operating Expenses	217,917	217,365	481,096	2,562,926	2,528,035	421,745	17%	9
10 Capital Outlay	44,103	166	159	38,454	34,780	195	1%	10
11 Total Expenses	\$2,588,723	\$2,233,799	\$2,594,927	\$7,701,120	\$7,737,985	\$2,692,858	35%	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	(18,499)	(80,512)	(2,970)	0	(16,892)	(16,892)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(102,101)	(33,099)	(107,756)	(447,228)	(429,356)	(100,730)	23%	16
17 Total Transfers/Other	(\$120,600)	(\$113,611)	(\$110,726)	(\$447,228)	(\$446,247)	(\$117,622)	26%	17
Fund Balance								
18 Net Change in Fund Balance	\$261,353	\$525,225	\$264,098	\$0	\$0	\$120,448		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	\$261,353	\$525,225	\$264,098	\$0	\$0	\$120,448		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
2011-2012 Mid-Year Report
Restricted General Fund (Fund 3) - District Office

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$1,574	\$0	\$0	\$0	0%	1
2 State Revenue	29,252	16,255	246,629	186,946	186,946	177,941	95%	2
3 Local Revenue	137,940	216,382	930,367	3,171,262	3,171,262	1,439,501	45%	3
4 Total Revenue	\$167,192	\$232,637	\$1,178,570	\$3,358,209	\$3,358,209	\$1,617,442	48%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$1,455	\$0	\$0	\$0	0%	5
6 Classified Salaries	256,786	1,045,828	995,183	2,050,773	2,050,773	1,053,069	51%	6
7 Employee Benefits	97,509	383,836	388,030	843,079	843,079	390,088	46%	7
8 Materials & Supplies	28,496	67,181	167,762	531,311	568,811	189,524	33%	8
9 Operating Expenses	74,741	91,858	73,650	1,354,212	1,360,212	(39,984)	-3%	9
10 Capital Outlay	0	0	0	(6,818)	(6,818)	0	0%	10
11 Total Expenses	\$457,532	\$1,588,703	\$1,626,079	\$4,772,556	\$4,816,056	\$1,592,697	33%	11
Transfers & Other								
12 Transfers In	18,233	5,000	135,173	\$1,179,959	\$1,223,459	\$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	\$18,233	\$5,000	\$135,173	\$1,179,959	\$1,223,459	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$272,107)	(\$1,351,066)	(\$312,337)	(\$234,388)	(\$234,388)	\$24,745		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	(\$272,107)	(\$1,351,066)	(\$312,337)	(\$234,388)	(\$234,388)	\$24,745		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
2011-2012 Mid-Year Report
Restricted General Fund (Fund 3) - Total District



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,208,606	\$1,947,554	\$2,312,678	\$4,260,646	\$5,462,800	\$1,938,789	35%	1
2 State Revenue	4,596,203	3,161,749	2,960,796	9,967,104	9,993,582	3,480,749	35%	2
3 Local Revenue	4,428,222	4,632,216	4,194,929	9,003,324	9,771,086	4,287,109	44%	3
4 Total Revenue	\$10,233,031	\$9,741,519	\$9,468,403	\$23,231,074	\$25,227,468	\$9,706,647	38%	4
Expenses								
5 Certificated Salaries	\$2,182,860	\$1,983,859	\$2,092,737	\$3,892,413	\$4,127,996	\$1,956,149	47%	5
6 Classified Salaries	3,926,137	3,779,251	3,729,516	7,835,844	8,730,695	3,871,912	44%	6
7 Employee Benefits	1,576,198	1,643,386	1,708,303	3,618,633	3,897,064	1,629,880	42%	7
8 Materials & Supplies	728,938	550,866	597,059	3,233,215	3,169,460	742,935	23%	8
9 Operating Expenses	1,776,229	1,402,559	1,402,466	6,063,071	6,739,178	1,214,973	18%	9
10 Capital Outlay	48,815	97,690	12,179	137,732	152,980	88,081	58%	10
11 Total Expenses	\$10,239,177	\$9,457,611	\$9,542,261	\$24,780,907	\$26,817,373	\$9,503,929	35%	11
Transfers & Other								
12 Transfers In	\$38,757	\$10,195	\$135,173	\$1,305,059	\$1,348,459	\$62,500	5%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(78,816)	(152,418)	(80,251)	0	(240,642)	(178,142)	74%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(382,845)	(234,077)	(262,470)	(1,249,613)	(1,012,301)	(288,028)	28%	16
17 Total Transfers/Other	(\$422,904)	(\$376,300)	(\$207,548)	\$55,446	\$95,516	(\$403,669)	-423%	17
Fund Balance								
18 Net Change in Fund Balance	(\$429,051)	(\$92,393)	(\$281,406)	(\$1,494,388)	(\$1,494,388)	(\$200,952)		18
19 Beginning Balance, July 1	2,976,966	4,207,125	4,946,405	6,801,874	6,801,874	6,801,874		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$2,547,914	\$4,114,733	\$4,664,999	\$5,307,486	\$5,307,486	\$6,600,922		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.*

**2011-2012 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2011**

LOCATION	PROJECT NAME	FUND				ENCUMBRANCE	AVAILABLE BALANCE *
		NUMBER	ORIGINAL BUDGET	2011-12 BUDGET	EXPENDITURE YTD		
CANADA	CAN Bldgs 5/6 Reconstruction	41317	290,943.60	290,943.60	290,943.60	4,061.57	-4,061.57
CAÑADA	CAN Electrical Infrastructure Replacement	41319	2,434,853.70	2,434,853.70	2,323,846.65	185,800.93	-74,793.88
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	725,764.05	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldg 7 FMC	47303	142,722.85	43,564.92	43,564.92	0.00	0.00
CAÑADA	CAN Bldgs 5 /6 Modernization	47304	2,356,201.15	1,254,854.15	800,068.74	454,475.74	309.67
CAÑADA	CAN Bldg 8 Admin Renovation	47306	3,102.66	0.00	0.00	0.00	0.00
CAÑADA	CAN 12kv Electrical Systems Upgrade	47310	745,225.10	995,225.10	605,727.30	405,107.96	-15,610.16
CAÑADA	CAN Gateways, Circulation & Parking	47312	86,157.70	86,157.70	8,101.83	6,374.18	71,681.69
CAÑADA	CAN Quad Water Feature	47313	45,871.72	0.00	0.00	0.00	0.00
CAÑADA	CAN Dining Room Renovation	47315	0.00	0.00	15,333.01	1,202,804.69	-1,218,137.70
CAÑADA	CAN Athletic Facilities Upgrade, Phase 2	47322	0.00	13,141.16	13,141.16	0.00	0.00
CAÑADA	CAN Small Projects	47323	8,537.70	84,868.70	33,215.01	9,081.77	42,571.92
CAÑADA	CAN Emergency Building Repairs	47324	89,316.20	169,303.04	26,729.33	55,942.22	86,631.49
CAÑADA	CAN Bldg 9 Student Services Remodel	47327	3,517.90	0.00	0.00	0.00	0.00
CAÑADA	CAN Loop Road Improvements	47328	522,584.08	-3,156.00	-3,156.00	0.00	0.00
CAÑADA	CAN Instructional Equipment	47330	41,466.53	41,466.53	41,466.53	0.00	0.00
CAÑADA	CAN Bldg 16 Science Lab Renovation	47331	70,838.42	70,838.42	135,924.26	0.00	-65,085.84
CAÑADA	CAN Lot 4 Fire Lanes	47332	2,140,195.29	1,241,228.46	1,218,189.13	22,229.33	810.00
CAÑADA	CAN Bldg 1 Gym Bleacher	47333	580,000.00	580,000.00	66,852.53	280,892.90	232,254.57
CAÑADA	CAN Bldg 9-154 CIETL Reonvation	47334	110,000.00	190,000.00	144,726.68	7,353.15	37,920.17
CAÑADA	CAN Light Pole Banners and Signs	47335	0.00	200,000.00	18,487.64	12,694.99	168,817.37
CAÑADA	CAN Bldg 8 MPOE AC Replacement	47337	0.00	145,000.00	95,191.92	48,700.00	1,108.08
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	265,343.83	265,343.83	0.00	0.00	265,343.83
CSM	CSM Bldgs 21-27 Demolition	41415	552,874.50	552,874.50	200,233.00	352,445.95	195.55
CSM	CSM Demo of Hazardous Bldgs	41417	148,000.00	1,402.00	2,804.00	1,402.00	-2,804.00
CSM	CSM North Gateway Phase 3 (Asbestos)	41418	204,876.00	204,876.00	204,876.00	0.00	0.00
CSM	CSM Dental Hygiene Program	42402	25,000.00	25,000.00	0.00	0.00	25,000.00
CSM	CSM Equipment Recycling	42404	82,145.67	96,666.46	4,788.78	0.00	91,877.68
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	3,025.59	3,025.59	0.00	0.00	3,025.59
CSM	Technology Improvements	44452	27,186.65	27,186.65	0.00	0.00	27,186.65
CSM	CSM CIP2 Design Build Project	47401	6,179,753.13	6,179,753.13	2,847,503.72	2,344,081.82	988,167.59
CSM	CSM Bldg 14 Facelift	47402	64,509.87	64,509.87	119.39	22,824.81	41,565.67
CSM	CSM Bldg 16 Modernization	47403	60,041.80	60,041.80	2,863.60	55,018.63	2,159.57
CSM	CSM Bldgs 2/3/4 Fine Arts Modernization	47404	55,420.32	55,420.32	255.00	5,617.55	49,547.77
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	42,336.77	42,336.77	0.00	6,036.80	36,299.97
CSM	CSM North Gateway	47408	5,113,453.16	5,113,453.16	309,847.96	953,682.39	3,849,922.81
CSM	CSM Bldg 19 Modernization	47410	0.00	0.00	3,164.63	0.00	-3,164.63
CSM	CSM Bldg 9 Modernization	47411	253,315.36	253,315.36	8,640.16	2,665.42	242,009.78
CSM	KCSM Projects	47413	132.95	132.95	0.00	0.00	132.95
CSM	CSM SE Infrastructure and Yard	47415	96,956.49	96,956.49	4,397.74	0.00	92,558.75
CSM	CSM Bldg 1 Renovation	47419	200,000.00	200,000.00	0.00	0.00	200,000.00
CSM	CSM Bldg 15 Modernization	47420	961,248.06	961,248.06	1,356,345.50	70,126.36	-465,223.80
CSM	CSM Athletic Facilities Upgrade, Phase 2	47422	25,040.64	24,540.64	0.00	0.00	24,540.64
CSM	CSM Small Projects	47423	225,247.37	225,247.37	588,072.27	144,168.15	-506,993.05
CSM	CSM Emergency Building Repairs	47424	198,414.68	198,414.68	68,817.44	28,522.48	101,074.76
CSM	CSM Hillsdale Lot Paving	47429	845,254.47	845,254.47	14,256.00	4,991.00	826,007.47
CSM	CSM Exterior Building Repainting	47430	163,521.70	163,521.70	73,011.06	0.00	90,510.64
CSM	CSM Instructional Equipment	47432	89,489.00	89,489.00	60,147.15	0.00	29,341.85
CSM	CSM Edison Lot Project	47433	1,924,134.24	3,224,134.24	12,523.43	177,985.81	3,033,625.00
CSM	CSM Exterior Signage	47434	100,000.00	100,000.00	7,360.00	111,473.00	-18,833.00
CSM	CSM Bldg 12 Roofing	47435	496,000.00	496,000.00	8,954.01	59,365.99	427,680.00
CSM	CSM Bldg 6 Aquatics BMS Integration	47437	0.00	205,000.00	0.00	82,000.00	123,000.00
CSM	CSM Bldg 8 Entry and ADA Modifications	47438	0.00	205,000.00	448,288.78	9,649.33	-252,938.11
CSM	Bookstore Project	48400	174,822.39	174,822.39	0.00	0.00	174,822.39
DISTRICTWIDE	General Capital Projects	40000	24,399,938.49	24,399,938.49	0.00	0.00	24,399,938.49
DISTRICTWIDE	College Contingency	40001	6,402,009.53	6,402,009.53	0.00	0.00	6,402,009.53
DISTRICTWIDE	College Housing Project	40003	4,319,500.00	4,319,500.00	0.00	0.00	4,319,500.00
DISTRICTWIDE	Premium Rebate Reserve	40004	398,432.00	398,432.00	0.00	0.00	398,432.00
DISTRICTWIDE	Post Bond Admin Fee Reserve	40005	281,655.69	281,655.69	4,000.00	0.00	277,655.69
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009	45,327.34	45,327.34	25,109.63	0.00	20,217.71
DISTRICTWIDE	College Art	42003	5,691.00	5,691.00	1,650.00	0.00	4,041.00
DISTRICTWIDE	Redevelopment Program	43001	14,633,881.88	14,633,881.88	10,778.35	2,953.68	14,620,149.85
DISTRICTWIDE	Property Management Study	44001	290,326.05	39,827.44	0.00	0.00	39,827.44
DISTRICTWIDE	District Facilities Projects	44102	656,420.99	656,420.99	97,662.78	9,490.48	549,267.73
DISTRICTWIDE	District Funded FCI Contingency	44103	3,046,954.78	3,046,954.78	0.00	0.00	3,046,954.78
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2,926,033.07	2,926,292.19	48,313.98	8,862.00	2,869,116.21
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	441.12	441.12	0.00	0.00
DISTRICTWIDE	Bond Construction General	47000	12,254,447.64	8,981,592.64	0.00	0.00	8,981,592.64
DISTRICTWIDE	DW CIP2 Planning	47001	12,772,806.36	3,270,455.58	426,183.40	695,316.79	2,148,955.39
DISTRICTWIDE	DW Technology Upgrades	47002	1,006,884.52	1,006,884.52	137,835.40	104,434.22	764,614.90

* NOTE: All negative balances will be cleared with January 2012 journals.

**2011-2012 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2011**

LOCATION	PROJECT NAME	FUND	ORIGINAL BUDGET	2011-12 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
		NUMBER					
DISTRICTWIDE	DW Energy Efficiency Projects	47004	1,150.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Safety and Security Cameras	47006	125,537.33	125,537.33	0.00	11,160.30	114,377.03
DISTRICTWIDE	DW Contingency	47007	391,956.87	13,114,810.45	0.00	0.00	13,114,810.45
DISTRICTWIDE	DW Small Projects	47008	131,487.13	131,487.13	92,180.60	6,680.87	32,625.66
DISTRICTWIDE	DW Infrastructure Projects	47009	824,999.54	424,999.54	0.00	0.00	424,999.54
DISTRICTWIDE	DW EAS Expansion	47011	487,226.35	487,226.35	37,907.07	0.00	449,319.28
DISTRICTWIDE	DW Renewable Energy Project	47013	106,504.85	106,504.85	64,433.12	0.00	42,071.73
DISTRICTWIDE	DW Boilers BAAQMD Emissions Project	47014	1,737,907.82	1,737,907.82	396,432.09	972,186.28	369,289.45
DISTRICTWIDE	C.O.P. Projects	48001	863,226.77	863,226.77	2,000.00	0.00	861,226.77
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	23,194.68	23,194.68	12,142.00	10,611.32	441.36
SKYLINE	SKY Electrical Infrastructure Replacement	41224	802,000.00	802,000.00	514,865.26	215,912.40	71,222.34
SKYLINE	SKY Water Feature Project	42004	9,313.64	9,313.64	0.00	0.00	9,313.64
SKYLINE	Pacific Heights Project	42202	26,516,845.95	26,480,618.56	0.00	0.00	26,480,618.56
SKYLINE	SKY Bldg 6 Facelift	42205	3,748.34	3,748.34	0.00	0.00	3,748.34
SKYLINE	SKY Bldg 6 Servery	42206	0.00	0.00	157,082.13	386,303.04	-543,385.17
SKYLINE	Avon Damages Repair	44241	65,100.04	65,100.04	0.00	0.00	65,100.04
SKYLINE	SKY Bldg 3 Modernization	47201	2,495.87	4,713.68	4,576.85	0.00	136.83
SKYLINE	SKY Bldg 7 Allied Health	47202	108.20	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 8 Modernization	47203	1,000.00	2,185.00	2,185.00	0.00	0.00
SKYLINE	SKY Bldg 12 FMC	47204	104,335.16	16,196.92	16,099.49	0.00	97.43
SKYLINE	SKY CIP2 Design Build Project	47209	2,236,307.04	2,536,307.04	747,401.52	1,572,166.08	216,739.44
SKYLINE	SKY Bldg 1 Modernization	47210	200,788.48	200,788.48	0.00	15,001.24	185,787.24
SKYLINE	SKY Small Projects	47223	466,747.91	466,747.91	406,068.44	193,625.29	-132,945.82
SKYLINE	SKY Emergency Building Repairs	47224	132,580.95	232,580.95	71,515.61	70,391.06	90,674.28
SKYLINE	SKY FMC Erosion	47225	3,892.26	3,892.26	-3,156.00	2,023.85	5,024.41
SKYLINE	SKY Theater Equipment Project	47227	3,634.95	3,634.95	0.00	2,043.00	1,591.95
SKYLINE	SKY 12KV Electrical Systems Upgrade	47228	599,801.75	599,801.75	250,196.57	329,925.31	19,679.87
SKYLINE	SKY Exterior Building Repainting	47230	24,822.40	24,822.40	13,110.00	0.00	11,712.40
SKYLINE	SKY Instruction Equipment	47232	130,954.00	130,954.00	0.00	1,342.30	129,611.70
SKYLINE	SKY CDC Safety Tile Replacement	47234	109,600.37	109,600.37	12,705.00	21,039.00	75,856.37
SKYLINE	SKY Bldg 4 Stairs and Lighting	47236	0.00	180,845.00	215,270.64	290.00	-34,715.64
SKYLINE	SKY Bldg 2 One Stop Facelift	47237	0.00	100,000.00	0.00	108,361.00	-8,361.00
SKYLINE	SKY Track and Field Erosion Control	47239	0.00	130,010.00	0.00	0.00	130,010.00
SKYLINE	SKY Bldg 1 Career Center	47241	0.00	112,000.00	0.00	64,269.90	47,730.10
SKYLINE	SKY Bldg 2 CALT Upgrade	47242	0.00	465,000.00	0.00	110,087.71	354,912.29
TOTAL			148,761,705.05	148,343,602.08	15,870,613.91	12,042,054.04	120,430,934.13

* NOTE: All negative balances will be cleared with January 2012 journals.



San Mateo County Community College District
2011-2012 Mid-Year Report
Capital Projects Fund (Fund 4) - Cañada College

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	2011-12 Actual To Date	%	To Date	
Revenue									
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%		1
2 State Revenue	1,035,598	0	0	0	0	0	0%		2
3 Local Revenue	0	0	0	0	0	0	0%		3
4 Total Revenue	\$1,035,598	\$0	\$0	\$0	\$0	\$0	0%		4
Expenses									
5 Certificated Salaries	\$0	\$0	\$0	\$6,588	\$0	\$0	0%		5
6 Classified Salaries	4,894	2,108	2,510	301,931	75,483	55,402	73%		6
7 Employee Benefits	569	147	266	129,399	728	728	100%		7
8 Materials & Supplies	1,060,197	190,130	177,941	405,465	729,837	653,923	90%		8
9 Operating Expenses	1,333,545	584,209	713,906	797,137	956,564	548,933	57%		9
10 Capital Outlay	12,427,572	3,841,184	6,246,067	5,925,559	5,925,559	3,891,368	66%		10
11 Total Expenses	\$14,826,777	\$4,617,779	\$7,140,691	\$7,566,079	\$7,688,171	\$5,150,354	67%		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	(\$13,791,179)	(\$4,617,779)	(\$7,140,691)	(\$7,566,079)	(\$7,688,171)	(\$5,150,354)			18
19 Beginning Balance, July 1	0	0	0	0	0	0			19
Adjustments to Beginning									
20 Balance	0	0	0	0	0	0			20
21 Net Fund Balance, Dec. 31	(\$13,791,179)	(\$4,617,779)	(\$7,140,691)	(\$7,566,079)	(\$7,688,171)	(\$5,150,354)			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
2011-2012 Mid-Year Report
Capital Projects Fund (Fund 4) - College of San Mateo

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	2011-12 Actual To Date	%	To Date	
Revenue									
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%		1
2 State Revenue	25,487	0	0	0	0	0	0%		2
3 Local Revenue	0	0	0	0	0	0	0%		3
4 Total Revenue	\$25,487	\$0	\$0	\$0	\$0	\$0	0%		4
Expenses									
5 Certificated Salaries	\$0	\$0	\$0	\$27,997	\$0	\$0	0%		5
6 Classified Salaries	69	5,527	28,412	1,283,153	63,635	48,950	77%		6
7 Employee Benefits	11	575	3,313	549,923	0	0	0%		7
8 Materials & Supplies	896,894	1,308,210	1,011,117	3,923,667	1,311,772	1,093,144	83%		8
9 Operating Expenses	2,819,116	3,153,993	2,784,563	4,113,246	1,906,446	1,466,512	77%		9
10 Capital Outlay	19,492,955	46,270,771	18,466,507	22,256,529	4,047,488	3,317,613	82%		10
11 Total Expenses	\$23,209,045	\$50,739,076	\$22,293,911	\$32,154,515	\$7,329,341	\$5,926,220	81%		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	(\$23,183,558)	(\$50,739,076)	(\$22,293,911)	(\$32,154,515)	(\$7,329,341)	(\$5,926,220)			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	(\$23,183,558)	(\$50,739,076)	(\$22,293,911)	(\$32,154,515)	(\$7,329,341)	(\$5,926,220)			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
2011-2012 Mid-Year Report
Capital Projects Fund (Fund 4) - Skyline College

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	2011-12 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	2,521,393	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$2,521,393	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$14,816	\$6,955	\$0	\$0	0%	5
6 Classified Salaries	316	38,165	27,200	318,751	13,522	10,402	77%	6
7 Employee Benefits	37	4,286	4,411	136,608	0	0	0%	7
8 Materials & Supplies	822,339	299,892	585,150	926,469	926,469	284,240	31%	8
9 Operating Expenses	1,103,426	1,645,586	1,139,831	880,567	880,567	491,091	56%	9
10 Capital Outlay	7,792,700	17,028,213	11,184,798	5,718,230	1,881,724	1,393,869	74%	10
11 Total Expenses	\$9,718,818	\$19,016,142	\$12,956,206	\$7,987,580	\$3,702,282	\$2,179,602	59%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$7,197,425)	(\$19,016,142)	(\$12,956,206)	(\$7,987,580)	(\$3,702,282)	(\$2,179,602)		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	(\$7,197,425)	(\$19,016,142)	(\$12,956,206)	(\$7,987,580)	(\$3,702,282)	(\$2,179,602)		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
2011-2012 Mid-Year Report
Capital Projects Fund (Fund 4) - Districtwide Projects

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	2011-12 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$174,708	\$196,845	\$2,219,000	14,012,000	2,748,107	\$0	0%	2
3 Local Revenue	(21,641,720)	988,692	0	920,000	920,000	404,029	44%	3
4 Total Revenue	(\$21,467,012)	\$1,185,537	\$2,219,000	\$14,932,000	\$3,668,107	\$404,029	11%	4
Expenses								
5 Certificated Salaries	\$78,971	\$71,040	\$70,500	\$4,047	\$0	\$0	0%	5
6 Classified Salaries	1,320,778	1,584,208	1,397,761	185,468	1,629,728	987,714	61%	6
7 Employee Benefits	410,183	529,927	538,381	79,486	537,810	326,596	61%	7
8 Materials & Supplies	94,556	102,684	92,460	29,309	220,192	146,795	67%	8
9 Operating Expenses	823,749	275,121	313,399	208,452	997,206	664,804	67%	9
10 Capital Outlay	1,031,740	67,196	15,762,634	4,140,867	1,465,590	488,530	33%	10
11 Total Expenses	\$3,759,977	\$2,630,176	\$18,175,134	\$4,647,629	\$4,850,527	\$2,614,439	54%	11
Transfers & Other								
12 Transfers In	\$0	\$230,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	77,000	716	0	0	0	14,521	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	\$77,000	\$230,716	\$0	\$0	\$0	\$14,521	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$25,149,989)	(\$1,213,923)	(\$15,956,134)	\$10,284,371	(\$1,182,420)	(\$2,195,889)		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	(\$25,149,989)	(\$1,213,923)	(\$15,956,134)	\$10,284,371	(\$1,182,420)	(\$2,195,889)		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
2011-2012 Mid-Year Report
Capital Projects Fund (Fund 4) - Total District**

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	2011-12 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$3,757,186	\$196,845	\$2,219,000	\$14,012,000	\$2,748,107	\$0	0%	2
3 Local Revenue	(\$21,641,720)	\$988,692	\$0	\$920,000	\$920,000	\$404,029	44%	3
4 Total Revenue	(\$17,884,534)	\$1,185,537	\$2,219,000	\$14,932,000	\$3,668,107	\$404,029	11%	4
Expenses								
5 Certificated Salaries	\$78,971	\$71,040	\$85,316	\$45,587	\$0	\$0	0%	5
6 Classified Salaries	\$1,326,057	\$1,630,009	\$1,455,882	\$2,089,303	\$1,782,368	\$1,102,467	62%	6
7 Employee Benefits	\$410,800	\$534,936	\$546,371	\$895,416	\$538,538	\$327,323	61%	7
8 Materials & Supplies	\$2,873,986	\$1,900,916	\$1,866,668	\$5,284,910	\$3,188,270	\$2,178,102	68%	8
9 Operating Expenses	\$6,079,836	\$5,658,909	\$4,951,699	\$5,999,402	\$4,740,783	\$3,171,339	67%	9
10 Capital Outlay	\$40,744,967	\$67,207,364	\$51,660,006	\$38,041,185	\$13,320,361	\$9,091,381	68%	10
11 Total Expenses	\$51,514,617	\$77,003,174	\$60,565,941	\$52,355,803	\$23,570,321	\$15,870,614	67%	11
Transfers & Other								
12 Transfers In	\$0	\$230,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	\$77,000	\$716	\$0	\$0	\$0	\$14,521	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	\$77,000	\$230,716	\$0	\$0	\$0	\$14,521	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$69,322,151)	(\$75,586,921)	(\$58,346,941)	(\$37,423,803)	(\$19,902,214)	(\$15,452,064)		18
19 Beginning Balance, July 1	481,025,247	346,931,551	218,549,642	258,697,588	258,697,588	258,697,588		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$411,703,096	\$271,344,630	\$160,202,701	\$221,273,785	\$238,795,374	\$243,245,524		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
2011-12 Mid -Year Report
Enterprise Fund - Bookstore (Fund 5)

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 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	4,534,614	4,096,883	3,585,812	7,650,000	7,650,000	3,730,749	49%	3
4 Total Income	\$4,534,614	\$4,096,883	\$3,585,812	\$7,650,000	\$7,650,000	\$3,730,749	49%	4
Expenses								
5 Cost of Sales	\$3,116,027	\$2,669,364	\$2,278,982	\$4,700,000	\$4,700,000	\$2,217,869	47%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	719,791	684,318	693,525	1,490,000	1,490,000	846,229	57%	7
8 Employee Benefits	195,048	208,880	208,880	455,000	455,000	208,880	46%	8
9 Materials & Supplies	21,400	8,944	0	45,000	45,000	0	0%	9
10 Operating Expenses	549,889	424,503	432,382	732,700	732,700	457,844	62%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$4,602,155	\$3,996,009	\$3,613,769	\$7,422,700	\$7,422,700	\$3,730,822	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	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	(\$67,541)	\$100,874	(\$27,957)	\$227,300	\$227,300	(\$73)		19
20 Beginning Balance, July 1	6,181,925	6,471,738	6,677,738	6,873,578	6,873,578	6,873,578		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$6,114,384	\$6,572,612	\$6,649,781	\$7,100,878	\$7,100,878	\$6,873,505		22



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

BOOKSTORES
Balance Sheet
December 31, 2011

ASSETS

	<u>Dec 31, 2011</u>	<u>Dec 31, 2010</u>
Cash for Operations and Investments	\$4,850,353	\$4,894,555
Accounts Receivable	155,530	105,758
Inventory	2,354,460	2,510,360
Furniture, Fixtures & Equipment (Net)	149,983	227,897
TOTAL ASSETS	<u><u>\$7,510,326</u></u>	<u><u>\$7,738,570</u></u>

LIABILITIES AND CAPITAL

Liabilities	\$636,821	\$1,088,789
Capital-Reserved	6,873,505	6,649,781
TOTAL LIABILITIES AND CAPITAL	<u><u>\$7,510,326</u></u>	<u><u>\$7,738,570</u></u>



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

BOOKSTORES
Income Statement
For the Period Ending December 31, 2011

	<u>Year to Date Actual</u>		<u>2011-12 Budget</u>
INCOME			
Merchandise Sales	\$3,498,850	100.00%	\$ 7,450,000
COST OF GOODS SOLD			
Merchandise Purchases	<u>2,217,869</u>	<u>63.39%</u>	<u>4,700,000</u>
GROSS PROFIT	<u>\$1,280,981</u>	<u>36.61%</u>	<u>\$ 2,750,000</u>
OPERATING EXPENSES			
Salaries & Benefits	\$1,003,600		\$ 1,825,000
Other Inventory Expenses	\$135,273		300,000
Equipment Maintenance & Rental	22,102		25,000
Travel, Conference	4,566		18,000
Dues & Membership	3,925		10,000
Insurance	3,600		13,000
Utilities	18,256		26,000
Contracted Services	39,542		60,000
Legal, Audit and Bad Debts	16,544		3,000
Other Expenses	141,883		210,000
TOTAL OPERATING EXPENSES	<u>\$1,389,291</u>	<u>39.71%</u>	<u>\$2,490,000</u>
NET INCOME FROM OPERATIONS	(\$108,310)	-3.10%	\$ 260,000
OTHER INCOME			
Interest & Other Income	\$231,899		\$ 200,000
TOTAL OTHER INCOME	<u>\$231,899</u>	<u>6.63%</u>	<u>\$ 200,000</u>
NET INCOME BEFORE OTHER EXPENSES	\$123,589	3.53%	\$460,000
OTHER EXPENSES			
Administrative Salary and Benefits	\$51,509		\$ 120,000
Rent	\$33,780		\$ 67,700
Donations	38,373		\$ 45,000
TOTAL OTHER EXPENSES	<u>\$123,662</u>	<u>3.53%</u>	<u>\$ 232,700</u>
Net Change in Fund Balance	(\$73)	0.00%	\$ <u>227,300</u>
Capital, July 1, 2011	6,873,578		
Capital, December 31, 2011	<u><u>\$6,873,505</u></u>		

San Mateo County Community College District
2011 - 12 Mid -Year Report
Enterprise Fund - Cafeteria (Fund 5)



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 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	108,624	92,923	108,711	237,000	237,000	106,467	45%	3
4 Total Revenue	\$108,624	\$92,923	\$108,711	\$237,000	\$237,000	\$106,467	45%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	10,761	10,638	31,354	21,000	21,000	34,387	164%	6
7 Employee Benefits	2,444	2,658	8,181	6,300	6,300	9,825	156%	7
8 Materials & Supplies	0	0	0	65,000	65,000	17,042	26%	8
9 Operating Expenses	101,342	90,491	70,746	77,000	77,000	27,687	36%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$114,547	\$103,787	\$110,281	\$169,300	\$169,300	\$88,941	53%	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	(\$5,923)	(\$10,864)	(\$1,570)	\$67,700	\$67,700	\$17,526		18
19 Beginning Balance, July 1	408,068	398,444	415,501	334,645	334,645	334,645		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$402,145	\$387,580	\$413,931	\$402,345	\$402,345	\$352,171		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

CAFETERIAS
Balance Sheet
December 31, 2011

ASSETS

	<u>Dec 31, 2011</u>	<u>Dec 31, 2010</u>
Cash for Operations and Investments	\$352,762	\$276,707
Cash Reserve for Equipment	0	0
Accounts Receivable	12,730	36,893
Furniture, Fixtures & Equipment (Net)	0	131,178
TOTAL ASSETS	<u>\$365,492</u>	<u>\$444,778</u>

LIABILITIES AND CAPITAL

Liabilities	\$13,321	\$30,847
Capital, July 1, 2011	\$334,645	\$415,501
Adjustment to Capital	17,526	(1,570)
Capital, December 31, 2011	<u>\$352,171</u>	<u>\$413,931</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$365,492</u>	<u>\$444,778</u>



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

CAFETERIAS
Income Statement
For the Period Ending December 31, 2011

	<u>Year to Date Actual</u>	<u>2011-2012 Budget</u>
INCOME		
Special Service Income	-	20,000
Vending Income	27,821	66,000
Food Service Income	61,172	110,000
Event Rental	15,616	40,000
Interest	1,858	1,000
Other Income	1,402	0
TOTAL INCOME	\$107,869	237,000
EXPENSES		
Salaries	\$ 34,387	\$ 21,000
Benefits	9,825	6,300
Service Contracts & Repairs	18,144	65,000
Non Inventory Equipment	250	-
College Support	27,687	77,000
Other	50	-
TOTAL EXPENSES	<u>\$90,343</u>	<u>\$ 169,300</u>
NET INCOME FROM OPERATIONS	<u>\$17,526</u>	<u>\$67,700</u>
Capital, July 1, 2011	<u>\$334,645</u>	
Capital, December 31, 2011	<u>\$352,171</u>	

San Mateo County Community College District
2011-12 Mid -Year Report
Enterprise Fund - San Mateo Athletic Club & Aquatic Center (Fund 5)



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 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	845,435	2,300,000	2,300,000	1,277,822	56%	3
4 Total Income	\$0	\$0	\$845,435	\$2,300,000	\$2,300,000	\$1,277,822	56%	4
Expenses								
5 Cost of Sales	0	0	0	0	0	0	0%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	0	0	0	1,129,133	1,129,133	637,135	56%	7
8 Employee Benefits	0	0	0	270,992	270,992	153,342	57%	8
9 Materials & Supplies	0	0	0	0	0	0	0%	9
10 Operating Expenses	0	0	876,543	687,462	687,462	261,070	38%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$0	\$0	\$876,543	\$2,087,587	\$2,087,587	\$1,051,547	50%	12
Transfers & Other								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$34,689	0%	13
14 Other Sources	0	0	0	0	0	0	0%	14
15 Transfers out	0	0	(19,671)	0	0	(40,514)	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	(\$19,671)	\$0	\$0	(\$5,825)	0%	18
Fund Balance								
19 Net Change in Fund Balance	\$0	\$0	(\$50,779)	\$212,413	\$212,413	\$220,450		19
20 Beginning Balance, July 1	0	0	(321,504)	(215,984)	(215,984)	(215,984)		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$0	\$0	(\$372,283)	(\$3,571)	(\$3,571)	\$4,466		22



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

**San Mateo Athletic Club
Balance Sheet
December 31, 2011**

ASSETS

	<u>Dec 31, 2011</u>	<u>Dec 31, 2010</u>
Cash for Operations and Investments	\$1,349,944	\$962,549
Accounts Receivable	22,186	1,504
ProShop Inventory	7,188	6,506
Furniture, Fixtures & Equipment (Net)	0	8,031
TOTAL ASSETS	<u>\$1,379,318</u>	<u>\$978,590</u>

LIABILITIES AND CAPITAL

Liabilities	\$1,374,852	\$1,350,873
Capital, July 1, 2011	(\$215,984)	(\$321,504)
Adjustment to Capital	220,450	(50,779)
Capital, December 31, 2011	<u>\$4,466</u>	<u>(\$372,283)</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$1,379,318</u>	<u>\$978,590</u>



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

**San Mateo Athletic Club
Income Statement
For the Period Ending December 31, 2011**

	<u>Year to Date Actual</u>	<u>2011-2012 Budget</u>
INCOME		
Member dues and Registrations	\$950,588	\$1,700,000
Aquatics	155,190	290,000
Parking	30,760	60,000
Personal Training	111,697	200,000
Retail	6,860	15,000
Others	22,727	35,000
TOTAL INCOME	<u>\$1,277,822</u>	<u>\$2,300,000</u>
EXPENSES		
Salary	\$637,135	1,140,000
Benefits	153,342	270,000
Operating - Athletic Club	205,948	557,587
Operating - Aquatic Center	55,122	110,000
TOTAL EXPENSES	<u>\$1,051,547</u>	<u>\$2,077,587</u>
NET INCOME FROM OPERATIONS	<u>\$226,275</u>	<u>\$222,413</u>
District Support - Income	34,689	70,000
District Support - Expense	40,514	80,000
NET INCOME	<u>\$220,450</u>	<u>\$212,413</u>
Capital, July 1, 2011	(\$215,984)	
Capital, December 31, 2011	<u>\$4,466</u>	

SMCCCD - Auxiliary Services
 CSM Fitness Center (San Mateo Athletic Club and Aquatic Center)
 Balance Sheet
 As at December 31, 2011

	<u>12/31/2011</u>	<u>12/31/2010</u>	<u>\$ Change</u>	<u>% Change</u>
Assets				
Current Assets				
Cash				
Bank of America-Checking	\$ 343,166	\$ 501,202	\$ (158,036)	-31.5%
Cash on hand	\$ 200	200	-	100.0%
Investment				
Cash in County	1,005,563	458,659	546,904	119.2%
Unrealized Gain	1,016	2,489	(1,473)	-59.2%
Total Cash	\$ 1,349,944	\$ 962,549	\$ 387,395	40.2%
Accounts Receivable				
Accounts Receivable	19,699	285	19,414	6806.5%
Interest Receivable	2,486	1,219	1,267	0.0%
Total Accounts Receivable	\$ 22,186	\$ 1,504	\$ 20,681	1374.9%
Inventory				
ProShop Inventory	7,188	6,506	682	100.0%
Total Inventory	\$ 7,188	\$ 6,506	\$ 682	100.0%
Total Current Assets	\$ 1,379,318	\$ 970,559	\$ 408,758	42.1%
Fixed Assets				
Computer Equipment	-	9,448	(9,448)	-100.0%
Accumulated Depreciation - Equip	-	(1,417)	1,417	-100.0%
Total Fixed Assets	\$ -	\$ 8,031	\$ (8,031)	-100.0%
Total Assets	\$ 1,379,318	\$ 978,590	\$ 400,727	40.9%
Liabilities and Fund Balance				
Current Liabilities				
Accounts Payable	\$ 167,955	\$ 200,764	\$ (32,809)	-16%
Sales Tax Payable	71	48	23	100%
Unapplied payments (annual dues)	10,151	2,068	8,082	391%
Deferred Incomes				
Deferred dues	170,082	130,913	39,170	30%
Deferred parking	5,397	4,092	1,305	32%
Deferred PT	15,820	7,339	8,481	116%
Deferred Master Swim	3,960	-	3,960	0%
Deferred Rev-Retail Sales	398	3,620	(3,222)	0%
Total Deferred Incomes	\$ 195,657	\$ 145,964	\$ 49,693	34%
Gift Certificates	1,018	472	546	100%
Referral Credit	-	1,557	(1,557)	-100%
Total Current Liabilities	\$ 374,852	\$ 350,874	\$ 23,978	7%
Other Liabilities				
Loan from District	1,000,000	1,000,000	-	0%
Total Liabilities	\$ 1,374,852	\$ 1,350,874	\$ 23,978	2%
Fund Balance				
Beginning Balance	(215,984)	(321,504)	105,520	33%
Profit/(Loss) for the period/year	220,450	(50,779)	271,229	534%
Balance carry forward	\$ 4,466	\$ (372,283)	\$ 376,749	101%
Total Liabilities and Fund Balance	\$ 1,379,318	\$ 978,590	\$ 400,727	41%

SMCCCD - Auxiliary Services
CSM Fitness Center (San Mateo Athletic Club and Aquatic Center)
Statement of Revenue and Expenses
For The Period Ended December 2011

	<u>Period ended</u> <u>12/31/11</u>	<u>Period ended</u> <u>12/31/10</u>	<u>\$ Change</u>	<u>% Change</u>
Revenue				
Registrations	\$ 39,672	\$ 19,085	\$ 20,587	107.9%
Member Dues	897,253	619,842	277,410	44.8%
Day Pass	13,664	4,944	8,720	176.4%
Parking	30,760	24,069	6,691	27.8%
Replacement Card Fee	730	470	260	55.3%
Personal Training	111,697	43,980	67,717	154.0%
Group Exercise	17,733	14,311	3,422	23.9%
Aquatics	155,190	114,259	40,931	35.8%
Retail	6,860	1,030	5,830	566.0%
Decline Fees	4,204	3,445	759	22.0%
Special Programs	60	-	60	100.0%
Total Revenues	\$ 1,277,822	\$ 845,435	\$ 432,327	51.1%
Operating Expenses				
Aquatics Supplies	\$ 15,990	\$ 4,727	\$ 11,263	238.3%
Bank Fees and Credit Card Fee	31,800	21,090	10,711	50.8%
Charitable Contributions	100	-	100	100.0%
Direct Marketing	8,906	8,137	769	9.4%
EFT/CC Fees	193	18	175	984.8%
Insurance	13,499	16,127	(2,628)	-16.3%
Janitorial Maintenance/Pool	39,132	37,692	1,440	3.8%
Locker Room Supplies	16,154	9,587	6,568	68.5%
Maintenance & Repairs Expense	2,035	2,824	(789)	-27.9%
Marketing Design/Management	10,695	20,434	(9,739)	-47.7%
MediFit Management Fee	82,500	50,000	32,500	65.0%
Miscellaneous	7,994	6,495	1,500	23.1%
Non-capitalized Equipment	2,533	-	2,533	100.0%
Office Supplies	6,881	4,745	2,136	45.0%
Payroll	637,135	543,282	93,852	17.3%
Payroll Taxes & Benefits	153,342	119,522	33,820	28.3%
Printing	992	3,987	(2,995)	-75.1%
Pro Shop COGS	3,890	3,297	593	18.0%
Software License fees	3,273	179	3,094	1726.8%
Telephone	-	20,480	(20,480)	-100.0%
Towel Services	8,308	628	7,681	1224.0%
Uniforms	6,194	3,294	2,900	88.1%
Total Operating Expenses	\$ 1,051,547	\$ 876,543	\$ 175,004	20.0%
Income/(Loss) from Operation before District Support	\$ 226,275	\$ (31,109)	\$ 257,383	827.4%
District Support				
District Support Income				
Equipment reimbursed by District				
Interest Income - County Investment	4,354	\$ 2,930	\$ 1,424	48.6%
Operating Expenses charge back to District	30,335	-	30,335	100.0%
Total District Support Income	\$ 34,689	\$ 2,930	\$ 31,759	1083.9%
District Support Expense				
Administrator Salary and Benefits	\$ 15,253	\$ 14,235	\$ 1,018	7.1%
Clerical Support Salary and Benefits	4,570	2,897	1,672	57.7%
Equipment Use Fee	6,000	945	5,055	535.0%
Miscellaneous Expenses	1,351	1,323	28	2.1%
Pool Maintenance	13,340	3,200	10,140	100.0%
Total District Support Expense	\$ 40,514	\$ 22,601	\$ 17,913	79.3%
Net Income/(Loss)	\$ 220,450	\$ (50,779)	\$ 271,229	534.1%



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.

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

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

San Mateo County Community College District
2011-2012 Mid-Year Report
Child Development Fund (Fund 6) - Cañada College



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 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	20	6	7	0	0	12	0%	3
4 Total Revenue	\$20	\$6	\$7	\$0	\$0	\$12	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	85	0	0	0	0	0%	6
7 Employee Benefits	0	17	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	\$102	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$20	(\$95)	\$7	\$0	\$0	\$12		18
19 Beginning Balance, July 1	0	0	0	36,661	36,661	36,661		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$20	(\$95)	\$7	\$36,661	\$36,661	\$36,673		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
2011-2012 Mid-Year Report
Child Development Fund (Fund 6) - College of San Mateo



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$10,090	\$11,637	\$22,471	\$64,500	\$64,500	\$61,336	95%	1
2 State Revenue	230,080	243,475	51,058	86,100	86,100	108,643	126%	2
3 Local Revenue	121,314	82,484	101,859	223,351	233,351	145,300	62%	3
4 Total Revenue	\$361,484	\$337,596	\$175,388	\$373,951	\$383,951	\$315,279	82%	4
Expenses								
5 Certificated Salaries	\$45,088	\$44,704	\$44,704	\$101,679	\$101,679	\$46,201	45%	5
6 Classified Salaries	133,428	129,508	118,841	230,904	230,904	131,450	57%	6
7 Employee Benefits	62,318	64,876	67,414	104,721	104,721	65,537	63%	7
8 Materials & Supplies	17,684	9,180	10,361	37,300	47,300	12,719	27%	8
9 Operating Expenses	174	0	0	736	736	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$258,692	\$248,268	\$241,319	\$475,340	\$485,340	\$255,908	53%	11
Transfers & Other								
12 Transfers In	\$62,318	\$99,784	\$67,414	\$104,721	\$104,721	\$65,537	63%	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	\$62,318	\$99,784	\$67,414	\$104,721	\$104,721	\$65,537	63%	17
Fund Balance								
18 Net Change in Fund Balance	\$165,111	\$189,112	\$1,483	\$3,331	\$3,331	\$124,909		18
19 Beginning Balance, July 1	0	0	0	152,117	152,117	152,117		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$165,111	\$189,112	\$1,483	\$155,448	\$155,448	\$277,026		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
2011-2012 Mid-Year Report
Child Development Fund (Fund 6) - Skyline College



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	(\$1,588)	\$0	\$53,101	\$138,300	\$138,300	\$35,859	26%	1
2 State Revenue	0	0	54,990	221,700	221,700	53,027	24%	2
3 Local Revenue	7,242	13,719	20,931	55,500	55,500	27,944	50%	3
4 Total Revenue	\$5,654	\$13,719	\$129,021	\$415,500	\$415,500	\$116,830	28%	4
Expenses								
5 Certificated Salaries	\$40,966	\$40,966	\$36,178	\$48,359	\$48,359	\$25,075	52%	5
6 Classified Salaries	130,766	131,249	129,687	316,623	316,623	129,606	41%	6
7 Employee Benefits	82,521	98,499	92,616	127,424	127,424	71,996	57%	7
8 Materials & Supplies	21,392	12,003	10,116	44,250	44,250	12,715	29%	8
9 Operating Expenses	0	25	5,072	6,136	6,136	150	2%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$275,645	\$282,742	\$273,669	\$542,792	\$542,792	\$239,541	44%	11
Transfers & Other								
12 Transfers In	\$82,521	\$98,499	\$92,616	\$127,424	\$127,424	\$71,996	57%	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	\$82,521	\$98,499	\$92,616	\$127,424	\$127,424	\$71,996	57%	17
Fund Balance								
18 Net Change in Fund Balance	(\$187,470)	(\$170,524)	(\$52,032)	\$132	\$132	(\$50,715)		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	(\$187,470)	(\$170,524)	(\$52,032)	\$132	\$132	(\$50,715)		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
2011-2012 Mid-Year Report
Child Development Fund (Fund 6) - District Office

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$420	\$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	\$420	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	351	0	0	0	0	0	0%	6
7 Employee Benefits	36	0	0	0	0	0	0%	7
8 Materials & Supplies	299	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	\$686	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	(\$1,260)	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	1,260	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$686)	\$0	\$420	\$0	\$0	\$0		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	(\$686)	\$0	\$420	\$0	\$0	\$0		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
2011-2012 Mid-Year Report
Child Development Fund (Fund 6) - Total District



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$8,502	\$11,637	\$75,992	\$202,800	\$202,800	\$97,195	48%	1
2 State Revenue	230,080	243,475	106,047	307,800	307,800	161,670	53%	2
3 Local Revenue	128,576	96,209	122,797	278,851	288,851	173,256	60%	3
4 Total Revenue	\$367,159	\$351,321	\$304,836	\$789,451	\$799,451	\$432,121	54%	4
Expenses								
5 Certificated Salaries	\$86,054	\$85,670	\$80,882	\$150,038	\$150,038	\$71,276	48%	5
6 Classified Salaries	264,545	260,841	248,528	547,527	547,527	261,056	48%	6
7 Employee Benefits	144,875	163,393	160,030	232,145	232,145	137,533	59%	7
8 Materials & Supplies	39,375	21,184	20,476	81,550	91,550	25,434	28%	8
9 Operating Expenses	174	25	5,072	6,872	6,872	150	2%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$535,023	\$531,112	\$514,989	\$1,018,133	\$1,028,133	\$495,449	48%	11
Transfers & Other								
12 Transfers In	\$144,840	\$198,283	\$160,030	\$232,145	\$232,145	\$136,273	59%	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	1,260	0%	16
17 Total Transfers/Other	\$144,840	\$198,283	\$160,030	\$232,145	\$232,145	\$137,533	59%	17
Fund Balance								
18 Net Change in Fund Balance	(\$23,024)	\$18,492	(\$50,122)	\$3,463	\$3,463	\$74,205		18
19 Beginning Balance, July 1	177,874	166,888	188,719	188,778	188,778	188,778		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$154,850	\$185,380	\$138,597	\$192,241	\$192,241	\$262,983		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
2011-2012 Final Budget
Special Parcel Tax (Fund 61) - Cañada College



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 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	\$149,714	\$1,749,451	\$2,234,846	\$783,214	35%	5
6 Classified Salaries	0	0	1,589	397,438	397,438	177,031	45%	6
7 Employee Benefits	0	0	14,157	310,414	310,414	116,813	38%	7
8 Materials & Supplies	0	0	0	13,859	13,859	2,550	18%	8
9 Operating Expenses	0	0	0	39,849	39,849	4,522	11%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$165,460	\$2,511,011	\$2,996,406	\$1,084,130	36%	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	(\$165,460)	(\$2,511,011)	(\$2,996,406)	(\$1,084,130)		18
19 Beginning Balance, July 1	0	0	0	596,406	596,406	596,406		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	(\$165,460)	(\$1,914,605)	(\$2,400,000)	(\$487,724)		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
2011-2012 Final Budget
Special Parcel Tax (Fund 61) - College of San Mateo



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 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	\$44,084	\$1,564,809	\$2,005,378	\$818,633	41%	5
6 Classified Salaries	0	0	0	255,163	255,076	89,215	35%	6
7 Employee Benefits	0	0	4,656	245,891	187,748	128,846	69%	7
8 Materials & Supplies	0	0	0	77,523	77,563	8,222	11%	8
9 Operating Expenses	0	0	0	118,467	276,088	1,070	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$48,740	\$2,261,854	\$2,801,854	\$1,045,986	37%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	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	(\$48,740)	(\$2,261,854)	(\$2,801,854)	(\$1,045,986)		18
19 Beginning Balance, July 1	0	0	0	401,854	401,854	401,854		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	(\$48,740)	(\$1,860,000)	(\$2,400,000)	(\$644,132)		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
2011-2012 Final Budget
Special Parcel Tax (Fund 61) - Skyline College



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 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	\$2,666	\$1,328,030	\$1,665,058	\$577,389	35%	5
6 Classified Salaries	0	0	24,868	712,479	712,479	164,621	23%	6
7 Employee Benefits	0	0	2,256	404,262	404,262	118,848	29%	7
8 Materials & Supplies	0	0	9,898	125,000	125,000	1,309	1%	8
9 Operating Expenses	0	0	0	0	0	47,195	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$39,688	\$2,569,771	\$2,906,799	\$909,363	31%	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	(\$39,688)	(\$2,569,771)	(\$2,906,799)	(\$909,363)		18
19 Beginning Balance, July 1	0	0	0	497,160	497,160	497,160		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	(\$39,688)	(\$2,072,611)	(\$2,409,639)	(\$412,203)		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
2011-2012 Final Budget
Special Parcel Tax (Fund 61) - Central Services

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 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	3,554,054	7,050,000	7,139,440	3,548,215	50%	3
4 Total Revenue	\$0	\$0	\$3,554,054	\$7,050,000	\$7,139,440	\$3,548,215	50%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$902,320	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	50,000	0	0	0%	6
7 Employee Benefits	0	0	0	150,464	0	0	0%	7
8 Materials & Supplies	0	0	54	0	0	0	0%	8
9 Operating Expenses	0	0	24,992	1,274,079	89,440	6,685	7%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$25,046	\$2,376,863	\$89,440	\$6,685	7%	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	\$3,529,008	\$4,673,137	\$7,050,000	\$3,541,530		18
19 Beginning Balance, July 1	0	0	0	1,174,080	1,174,080	1,174,080		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	\$3,529,008	\$5,847,217	\$8,224,080	\$4,715,610		21

Revenue totals include all Local revenue and senior exemption refunds for all sites.

**San Mateo County Community College District
2011-2012 Final Budget
Special Parcel Tax (Fund 61) - Total District**



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-2012 Adoption Budget	2011-2012 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	3,554,054	7,050,000	7,139,440	3,548,215	50%	3
4 Total Revenue	\$0	\$0	\$3,554,054	\$7,050,000	\$7,139,440	\$3,548,215	50%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$196,464	\$5,544,610	\$5,905,282	\$2,179,236	37%	5
6 Classified Salaries	0	0	26,457	1,415,080	1,364,993	430,868	32%	6
7 Employee Benefits	0	0	21,069	1,111,031	902,424	364,506	40%	7
8 Materials & Supplies	0	0	9,952	216,382	216,422	12,081	6%	8
9 Operating Expenses	0	0	24,992	1,432,396	405,378	59,472	15%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$278,934	\$9,719,499	\$8,794,499	\$3,046,163	35%	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	\$3,275,120	(\$2,669,499)	(\$1,655,059)	\$502,052		18
19 Beginning Balance, July 1	0	0	0	2,669,499	2,669,499	2,669,499		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	\$3,275,120	\$0	\$1,014,440	\$3,171,551		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 Student Aid Perkins, Cal Grants, and EOP&S Direct Aid to Students.

San Mateo County Community College District
2011-2012 Mid-Year Report
Student Aid Fund (Fund 7) - Cañada College



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$774,467	\$1,359,015	\$2,055,170	\$4,702,353	\$4,702,353	\$2,536,273	54%	1
2 State Revenue	52,839	50,515	60,772	105,000	105,000	52,403	50%	2
3 Local Revenue	81,055	63,148	62,419	100,000	100,000	63,145	63%	3
4 Total Revenue	\$908,361	\$1,472,678	\$2,178,360	\$4,907,353	\$4,907,353	\$2,651,821	54%	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	\$1,296	\$68,806	\$76,480	\$0	\$98,750	\$98,750	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	(832,967)	(1,524,087)	(2,288,154)	(4,907,353)	(5,006,103)	(2,814,222)	56%	16
17 Total Transfers/Other	(\$831,671)	(\$1,455,281)	(\$2,211,674)	(\$4,907,353)	(\$4,907,353)	(\$2,715,472)	55%	17
Fund Balance								
18 Net Change in Fund Balance	\$76,690	\$17,397	(\$33,313)	\$0	\$0	(\$63,651)		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	\$76,690	\$17,397	(\$33,313)	\$0	\$0	(\$63,651)		21

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

San Mateo County Community College District
2011-2012 Mid-Year Report
Student Aid Fund (Fund 7) - College of San Mateo



	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date
Revenue							
1 Federal Revenue	\$1,202,820	\$2,115,639	\$2,965,719	\$6,779,750	\$6,779,750	\$2,824,033	42%
2 State Revenue	105,584	75,319	75,686	155,000	155,000	108,477	70%
3 Local Revenue	126,284	100,507	81,359	200,000	200,000	68,433	34%
4 Total Revenue	\$1,434,688	\$2,291,465	\$3,122,764	\$7,134,750	\$7,134,750	\$3,000,943	42%
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%
6 Classified Salaries	0	0	0	0	0	0	0%
7 Employee Benefits	0	0	0	0	0	0	0%
8 Materials & Supplies	0	0	0	0	0	0	0%
9 Operating Expenses	0	0	0	0	0	0	0%
10 Capital Outlay	0	0	0	0	0	0	0%
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%
Transfers & Other							
12 Transfers In	\$22,900	\$3,100	\$800	\$0	\$0	\$0	0%
13 Other Sources	0	0	0	0	0	0	0%
14 Transfers out	0	0	0	0	0	0	0%
15 Contingency	0	0	0	0	0	0	0%
16 Other Out Go	(1,322,823)	(2,335,901)	(3,174,035)	(7,134,750)	(7,134,750)	(3,133,706)	44%
17 Total Transfers/Other	(\$1,299,923)	(\$2,332,801)	(\$3,173,235)	(\$7,134,750)	(\$7,134,750)	(\$3,133,706)	44%
Fund Balance							
18 Net Change in Fund Balance	\$134,765	(\$41,336)	(\$50,471)	\$0	\$0	(\$132,762)	
19 Beginning Balance, July 1	0	0	0	0	0	0	
20 Adjustments to Beginning Balance	0	0	0	0	0	0	
21 Net Fund Balance, Dec. 31	\$134,765	(\$41,336)	(\$50,471)	\$0	\$0	(\$132,762)	

*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
2011-2012 Mid-Year Report
Student Aid Fund (Fund 7) - Skyline College**

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,601,221	\$2,462,953	\$3,419,221	\$8,411,343	\$8,411,343	\$4,200,524	50%	1
2 State Revenue	102,463	95,284	119,008	255,000	255,000	126,169	49%	2
3 Local Revenue	121,350	150,008	96,660	100,000	115,188	129,028	112%	3
4 Total Revenue	\$1,825,034	\$2,708,245	\$3,634,889	\$8,766,343	\$8,781,531	\$4,455,721	51%	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	\$15,856	\$80,512	\$2,970	\$0	\$1,704	\$1,704	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	(1,808,150)	(2,813,912)	(3,855,039)	(8,766,343)	(8,783,235)	(4,607,492)	52%	16
17 Total Transfers/Other	(\$1,792,294)	(\$2,733,400)	(\$3,852,069)	(\$8,766,343)	(\$8,781,531)	(\$4,605,788)	52%	17
Fund Balance								
18 Net Change in Fund Balance	\$32,740	(\$25,155)	(\$217,180)	\$0	\$0	(\$150,067)		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	\$32,740	(\$25,155)	(\$217,180)	\$0	\$0	(\$150,067)		21

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



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

**San Mateo County Community College District
2011-2012 Mid-Year Report
Student Aid Fund (Fund 7) - Total District**

	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2011-12 Adoption Budget	2011-12 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$3,578,508	\$5,937,607	\$8,440,110	\$19,893,446	\$19,893,446	\$9,560,830	48%	1
2 State Revenue	260,886	221,118	255,466	515,000	515,000	287,049	56%	2
3 Local Revenue	328,689	313,662	240,438	400,000	415,188	260,606	63%	3
4 Total Revenue	\$4,168,083	\$6,472,387	\$8,936,013	\$20,808,446	\$20,823,634	\$10,108,485	49%	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	\$40,052	\$152,418	\$80,250	\$0	\$100,454	\$100,454	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	(3,963,940)	(6,673,899)	(9,317,227)	(20,808,446)	(20,924,088)	(10,555,419)	50%	16
17 Total Transfers/Other	(\$3,923,888)	(\$6,521,481)	(\$9,236,977)	(\$20,808,446)	(\$20,823,634)	(\$10,454,965)	50%	17
Fund Balance								
18 Net Change in Fund Balance	\$244,195	(\$49,094)	(\$300,964)	\$0	\$0	(\$346,480)		18
19 Beginning Balance, July 1	192,001	235,313	250,430	284,278	284,278	284,278		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$436,196	\$186,219	(\$50,534)	\$284,278	\$284,278	(\$62,202)		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
2011-2012 Mid-Year Budget
Retirement Reserve (Fund 8) - Total District

	2nd Quarter 2008-2009 Actuals	2nd Quarter 2009-2010 Actuals	2nd Quarter 2010-2011 Actuals	2011-2012 Adoption Budget	2011-2012 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	(232,222)	54,719	255,895	207,500	207,500	14,648	7%	3
4 Total Revenue	(\$232,222)	\$54,719	\$255,895	\$207,500	\$207,500	\$14,648	7%	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	25,904	26,777	15,008	30,000	30,000	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$25,904	\$26,777	\$15,008	\$30,000	\$30,000	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	1,164,916	2,380,000	2,380,000	604,943	25%	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	(5,000,000)	(5,000,000)	(10,000,000)	(10,000,000)	(5,000,000)	50%	16
17 Total Transfers/Other	\$0	(\$5,000,000)	(\$3,835,084)	(\$7,620,000)	(\$7,620,000)	(\$4,395,057)	58%	17
Fund Balance								
18 Net Change in Fund Balance	(\$258,126)	(\$4,972,058)	(\$3,594,197)	(\$7,442,500)	(\$7,442,500)	(\$4,380,409)		18
19 Beginning Balance, July 1	32,836,442	34,564,967	33,749,526	26,537,646	26,537,646	26,537,646		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$32,578,316	\$29,592,909	\$30,155,329	\$19,095,146	\$19,095,146	\$22,157,237		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Supplemental Information

Page 92 - **Historical FTES Analysis**

Page 94 - **2012-13 Budget & Planning Calendar**

Page 97 - **Associated Student Body Reports**

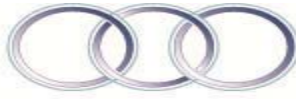
Page 113 - **CCFS-311Q Report (12/31/11)**

Page 115 - **Cash Flow Summary (12/31/11)**

Page 116 - **Expenditure Comparison by Major
Account Code**

Page 118 - **Expenditure Comparison by Major
Budget Activity**

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



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT
FTES Analysis**

No Borrowing

	<u>Actual</u> <u>2002-2003</u>	<u>Actual</u> <u>2003-2004</u>	<u>Actual</u> <u>2004-2005</u>	<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Actual</u> <u>2009-2010</u>	<u>Actual</u> <u>2010-11</u>	<u>1st Period</u> <u>Actual</u> <u>2011-12</u>
College of San Mateo										
Resident										
Fall & Spring	8,041	8,059	7,561	7,311	7,423	7,686	8,022	8,062	7,002	6,806
Fall & Spring (N/C)										
Summer (N/C)										
Summer	<u>1,026</u>	<u>1,122</u>	<u>989</u>	<u>945</u>	<u>956</u>	<u>992</u>	<u>985</u>	<u>1,093</u>	<u>940</u>	<u>903</u>
Total, Resident	9,067	9,181	8,550	8,256	8,379	8,678	9,007	9,155	7,942	7,709
Total, Apprenticeship	165	131	140	146	156	164	115	94	87	86
Flex-time	9	14	9	12	10	11	16	15	2	-
Non-Resident										
Fall & Spring	288	245	223	234	226	217	198	200	214	206
Fall & Spring (N/C)										-
Summer (N/C)										
Summer	<u>33</u>	<u>26</u>	<u>19</u>	<u>21</u>	<u>20</u>	<u>15</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>16</u>
Total, Non-Resident	321	271	242	255	246	232	216	219	235	222
College of San Mateo Total	9,562	9,597	8,941	8,669	8,791	9,085	9,354	9,483	8,266	8,017
Canada College										
Resident										
Fall & Spring	3,489	3,606	3,631	3,707	3,770	3,938	4,218	4,512	4,203	4,084
Fall & Spring (N/C)	8	43	50	43	27	35	38	41	51	33
Summer (N/C)	1	-	2	4	4	5	1	6	10	12
Summer	<u>466</u>	<u>18</u>	<u>298</u>	<u>359</u>	<u>380</u>	<u>402</u>	<u>414</u>	<u>512</u>	<u>398</u>	<u>412</u>
Total, Resident	3,964	3,667	3,981	4,113	4,181	4,380	4,671	5,071	4,662	4,541
Flex-time	3	6	3	3	3	4	7	17	4	-
Non-Resident										
Fall & Spring	116	76	73	71	62	60	88	86	89	72
Fall & Spring (N/C)	2	3	2	1	1	1	1	1	1	-
Summer (N/C)	-	-	-	-	-	-	-	-	0	-
Summer	<u>10</u>	<u>1</u>	<u>2</u>	<u>7</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>11</u>	<u>8</u>	<u>8</u>
Total, Non-Resident	128	80	77	79	71	68	96	98	98	80
Canada College Total	4,095	3,753	4,061	4,195	4,255	4,452	4,774	5,186	4,764	4,621
Skyline College										
Resident										
Fall & Spring	6,375	6,107	6,014	5,912	5,840	6,345	6,893	7,404	7,093	7,423
Fall & Spring (N/C)	-	-	-	-	-	-	47	68	67	48
Summer (N/C)								5	4	2
Summer	<u>1,010</u>	<u>865</u>	<u>826</u>	<u>853</u>	<u>844</u>	<u>868</u>	<u>1,087</u>	<u>1,253</u>	<u>976</u>	<u>1,173</u>
Total, Resident	7,385	6,972	6,840	6,765	6,684	7,213	8,027	8,730	8,139	8,646
Total, Apprenticeship	31	9	4	4	3	3	2	5	2	2
Flex-time	4	5	4	9	3	5	6	17	2	-
Non-Resident										
Fall & Spring	154	124	109	97	101	97	88	85	99	115
Fall & Spring (N/C)							1	1	1	-
Summer (N/C)										-
Summer	<u>22</u>	<u>18</u>	<u>13</u>	<u>12</u>	<u>10</u>	<u>12</u>	<u>16</u>	<u>14</u>	<u>10</u>	<u>18</u>
Total, Non-Resident	176	142	122	109	111	109	105	100	110	133
Skyline College Total	7,596	7,128	6,970	6,887	6,801	7,330	8,140	8,852	8,253	8,781

No Borrowing

San Mateo County Community College District FTES Analysis

	<u>Actual</u> <u>2002-2003</u>	<u>Actual</u> <u>2003-2004</u>	<u>Actual</u> <u>2004-2005</u>	<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Actual</u> <u>2009-2010</u>	<u>Actual</u> <u>2010-11</u>	1st Period <u>Actual</u> <u>2011-12</u>
<i>District</i>										
Resident										
Fall & Spring	17,905	17,772	17,206	16,930	17,033	17,969	19,133	19,978	18,298	18,313
Fall & Spring (N/C)	8	43	50	43	27	35	85	109	118	81
Summer (N/C)	1	0	2	4	4	5	1	11	14	14
Summer	<u>2,502</u>	<u>2,005</u>	<u>2,113</u>	<u>2,157</u>	<u>2,180</u>	<u>2,262</u>	<u>2,486</u>	<u>2,858</u>	<u>2,314</u>	<u>2,488</u>
Total, Resident	20,416	19,820	19,371	19,134	19,244	20,271	21,705	22,956	20,744	20,896
Total, Apprenticeship	196	140	144	150	159	167	117	99	88	88
Flex-time	16	25	16	24	16	20	29	49	8	0
Non-Resident										
Fall & Spring	558	445	405	402	389	374	374	371	402	393
Fall & Spring (N/C)	2	3	2	1	1	1	2	2	2	0
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>65</u>	<u>45</u>	<u>34</u>	<u>40</u>	<u>38</u>	<u>34</u>	<u>41</u>	<u>44</u>	<u>38</u>	<u>42</u>
Total, Non-Resident	625	493	441	443	428	409	417	417	443	435
District Total	21,253	20,478	19,972	19,751	19,847	20,867	22,268	23,521	21,283	21,418

BOARD REPORT NO. 12-1-1CA

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

APPROVAL OF 2012-13 BUDGET AND PLANNING CALENDAR

The budget development process for 2012-13 requires formulation of a budget calendar. Included in the 2012-13 calendar is consultation with the District Committee for Budget and Finance, which is a subcommittee of the District Shared Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2012-13 on September 19, 2012.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2012-13 Budget and Planning Calendar.

Budget and Planning Calendar, 2012-13

<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 2012 Schedule of Classes		
November – December		Review of Budget and Planning Calendar, discussion of budget strategies and resource allocation, and budget development process	
January 5	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).	Approval of 2012-13 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 2012 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 2011-12 Mid-Year Budget Report	Review of 2011-12 Mid-Year Budget Report
March	Campuses Finalize Fall 2012 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2012-13 budget priorities and Districtwide allocations.
Mid-March	Run preliminary position control worksheets for 2012-13	Colleges ongoing review of position control	
April			Budget updates with Board; review budget assumptions for Tentative budget.
May 11	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	District Office completes budget input and prepares Tentative Budget document	Review of 2012-13 Tentative Budget	
June 27			Adoption of 2012-13 Tentative Budget and 2012-13 Gann Limit.
June	"P2" Second Principal Apportionment	Certify to State Controller Apportionment	
June-August	Final adjustments to budget are made.		
July	Enactment of 2012-13 State Budget		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2011-12 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept. 19			Adoption of 2012-13 Final Budget.



Date: February 2, 2012

To: San Mateo County Community College District

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

Re: Office of Student Activities and Associated Students of Cañada College, *Budget Report for the Quarter October, November, December, January, 2011-2012*

The following is a summary highlighting staff, Goals, ASCC, Clubs, events, activities and current projects, from October 2011-January 2012.

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

Location	Full time staff	Part time staff	Student Assistants
Building 5, rm 354 and Conference room 350	1-Coodinator of Student Activities	0	3- in the ID office working 10-15 hours a week each 2 in the Center working 15 hours each. All paid for by ASCC

ASCC

Number of Students elected who are still in ASCC	Number of ASCC Board members appointed since July 1-Jan. 31	Number of ASCC Board members who stepped down July 1-Jan 31.	Number of students up for appointment at Feb. 7 mtg	By Feb. 15, ASCC could have a total active voting board members	Total # of Students who were in ASCC at one point between July 1-Feb. 2
5 out of 12	8	8	5	18	20

ASCC Recruitment of Officers: Status: As of Jan. 30, 12 out of 22 Board positions are filled.

Bending officers: 5, Kate Lam, Faith Schug, Katie Mckee , Kevin Palmer, Drew

ASCC meetings weekly, Tuesdays, 3:30pm-5pm, Building 5, rm 350

Executive Board as of Feb. 2.

President: Sandra Robles, *Vice President:* Jose Mayen

Secretary: Jolani Chun-Moy *Treasurer:* Tristan Sheldon

Commissioner of Publicity: Brenda Herlihy *Commissioner of Activities:* (Change) Jessica Reyes

Senators as of Feb. 2

Ivan Evans, Francisco Contreras

Dennis Jung, Martin Moreno

Zhanna Oleshko , Katie Lam

ASCC Goals 2011-2012

ASCC Benchmark Goals

- Leadership-Will attend retreats and conferences. **Status: happening**
- Community-Will plan & volunteer at Spirit Thursdays. **Status: happening**
- Change-Will attend ASCC, District & Campus Committees meetings. **Status: happening**
- Mentorship-Will listen and help other ASCC Officers complete their term in ASCC. **Status: need to improve. Last semester lost 3 board members.**

Clubs

2010-2011 Active Clubs	2011-2012 reactivated Clubs	2011-2012 New Clubs as of Feb. 2	2011-2012 Total number of active clubs as of Feb. 2
17	12 out of 17	12	24

ASCC Club Goals

- Will retain 50% of the clubs from previous year. **Status: done! 12 out 21 Reactive- 57%**
- Will increase new club formation by 10 new clubs. **Status: done! 12 new clubs**

Shared Governance:

# of Campus and Committee Committees	# of Committees with Student representation
30	23 out of 30, 76%

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

- Academic Senate Representative- Francisco Contreras and Katie McKee
- Accreditation Standard 1: Institutional mission and effectiveness: Open
- Accreditation Standard 2: Student learning and programs and Services: Open
- Accreditation Standard 3: Resources
 - Human Resources: Alejandra Reyna
 - Physical Resources: Open
 - Technology resources: Open
 - Financial Resources: Tristan Sheldon
- Accreditation Standard 4: Leadership and Governance: OPEN
- ASCC Budget Committee- Tristan Sheldon
- ASCC Elections Committee- Tristan Sheldon, Ivan Evans, Sandra Robles, Zhanna Oleshko
- Basic Skills Committee- Jessica M. Reyes
- Campus Auxiliary Services Advisory Committee – Jose Mayen
- Grievance and conduct board-Ivan, Jolani, Martin, Willie, Matt
- Committee for Student Equity- Tristan Sheldon, Katie Lam
- College Planning Council (CPC)/Budget Committee - Sandra Robles and Tristan Sheldon
- Curriculum Committee- Jolani Chun-Moy

Distance Education Advisory Committee- Steven Bradley, Dee Spidell
 District Auxiliary Services Advisory Committee- Jolani Chun-Moy, Alejandra Reyna and Brenda Herlihy
 District Committee on Budget and Finance- Martin Moreno
 District Shared Governance- Sandra Robles
 District Strategic Planning Committee: Open
 District Student Council – Sandra Robles, Jose Mayen
 Facilities Master Planning Committee- TBA
 Instructional Planning Council- Zhanna Oleshko and Martin Moreno
 Inter-Organizational Council: Jose Mayen
 President’s Selection Committee- Jose Mayen
 Region 3 Meetings- Brenda Herlihy and Jessica Reyes
 Safety Committee- Jithan Tennakoon
 Student Services Planning Council (SSPC)- Dennis Jung and Jose Mayen
 Transfer Advisory Committee- Alee Reyna

ASCC Conference and Retreat Attendance

October:

-Friday, Oct. 21-Oct. 23 6 ASCC board members and 1 advisor attended CCCSAA Fall Student Leadership Conference

-Thurs. Oct 27-Sun. Oct. 30 SHPE Conference, LA 25 students. ASCC Co-Sponsor Bus

November:

-Fri. Nov. 4-Sun. Nov. 6, Fall Student Senate General Assembly: 4 ASCC and 1 advisor

-Fri. Nov. 18, UCLA TAP Transfer Conference: ASCC paid for 4 students’ attendance

Events and Activities:

	Event	Student Participation:
1	Mondays 1pm-2pm, Building 5, rm 350. Weekly CLUB HOUR with Victoria	2
2	-Saturday, Oct. 15, 9am-3pm Blg 6, SHPE hosts “Bomba Blast Resume and Mock Interview Workshop”	60
3	-Wed. October 19, 2pm, Blg 22 patio area, Beating the Odds Host BBQ/Team Building Workshop	30
4	-Tuesday October 18 and Wed. October 19, 7:45am-1pm, near Pony Espresso Photon Masters host T-shirt and Candy Fundraiser	50
5	-Thursday, Oct. 20, 1pm, near Pony Espresso, Express Yourself with Graphic Design is hosting a Candy Necklace Fundraiser	25
6	-Wed. October 26, 8am to Noon near Pony Espresso, Bridging Hispanic Minds to Success are hosting a Burrito, Coffee, Donuts and Bagels fundraiser	75
7	-Thurs, Oct. 27, Noon, Quad ASCC Spooky Spirit Thursday! Free Papas for the first 200 students and staff wearing Cañada Gear or show their Cañada Student Photo ID. There will be a pumpkin patch, magician and more!	225
8	-Thurs. Oct. 27, 4pm, Blg 13, rm 112 Spectrum Alliance host free showing of “Rocky Horror Picture Show	14
9	-Mon. Oct. 31, 12:20, Outdoor Amphitheatre ASCC Halloween Costume Contest!	14 students, 10 staff

	Category 1: Best in Show for Faculty and Staff- Winner, Runner up Category 2: Best in Show for Students- Winner, Runner up Category 3: Most Original- Winner, Runner up, Category 4: Best Group/ensemble- Winner, Runner up, Category 5: Best Famous Person, Winner, Runner up	
10	-Tuesday, Nov. 1-Thursday, Nov. 3-Day of the Dead Altar Learning Center	4
11	-Tuesday, Nov. 8, WISE Club Burrito Sale for Epilepsy Awareness. 11-1pm, Upper Quad area	50
12	-Thursday, Nov. 10, Veterans Club will be hosting a BBQ for Veterans Day, noon-2pm, Upper Quad area	100
13	-Thursday, Nov. 17, ASCC Host Thanksgiving Spirit Thursday! First 200 students <u>wearing</u> Cañada Gear or show Cañada Student ID get Free Thanksgiving meal. 12:30 and 6pm, Upper quad.	300
14	World AID Awareness Day, Dec. 1, Student Life teamed up with Student Health Center	200
15	Let it snow Spirit Thursday, Dec. 8	300
16	Chinese New Year Spirit Thursday, Jan. 19th	300
17	Social Justice Series Occupy Movement Student Panel, Tues. Jan. 31	130
18	Social Justice Series BSU Mixer, Thurs. Feb. 2	10

Upcoming Events and Activities

- February

1. Leadership Talk with Tom Mohr, Mon. Feb. 6, 2:30-4pm
2. Club Rush, Tues. Feb. 14, 11:30-1:30
3. I heart Cañada Spirit Thursday, 11:30-1:30, 5:45-7pm
4. Social Justice Series “A courageous journey to Ghana” Wed. Feb. 22, 1-3pm
5. Social Justice Series “Published: Policing the Lives of Black and Latino Boys” Wed. Feb. 29, 1-3pm

March

1. March in March, Monday, March 5
2. Social Justice Series International Women’s Day, Thurs. March 8, 11am-1pm
3. St. Patrick’s Day Spirit Thursday, March 15th
4. Student Trustee Nominee Elections, March 20, March 21
5. Student Life Hour at Cañada High School Senior Day, Thurs. March 29^t

April

1. MESA Fair, Spirit Thursday, April 19th
2. Social Justice Series Undocumented Student Forum, Wed. April 25th, 7-9pm

May

1. ASCC General Elections, May 8 and 9th. 9-6
2. Club Awards Spirit Thursday, May 17, 11:30-1:30
3. Cañada Commencement, Sat. May 26, 10am

Regular	991
Medical	4
Rad Tech	10
Faculty	9
Sticker	69
Total	1,083

Student ID Card Report From Aug. 15-Dec. 15, 2011

Total number of ID's taken from August 15 to September 8 2011

Total number of Regular Id's provided- 490

Total number of Medical Assistant Id's provided- 0

Total number of Rad Tech Id's provided- 10

Total number of Faculty Id's provided- 5

Total number of fall 2011 semester stickers provided- 39

Total- 544.

Total number of ID's taken September 9 to October 6 2011

Total number of Regular Id's provided- 296

Total number of Medical Assistant Id's provided- 4

Total number of Rad Tech Id's provided- 0

Total number of Faculty Id's provided- 1

Total number of fall 2011 semester stickers provided- 11

Total - 312

Total number of ID's taken October 10 to October 25 2011

Total number of Regular Id's provided- 60

Total number of Medical Assistant Id's provided-

Total number of Rad Tech Id's provided-

Total number of Faculty Id's provided-

Total number of fall 2011 semester stickers provided- 4

Total- 64

Total number of ID's taken from October 26-December 6 2011

Total number of Regular Id's provided- 123

Total number of Medical Assistant Id's provided- 0

Total number of Rad Tech Id's provided- 0

Total number of Faculty Id's provided- 3

Total number of fall 2011 semester stickers provided- 15

Total- 141

Total number of ID's taken from October 26-December 15 2011

Total number of Regular Id's provided- 22

Total number of Medical Assistant Id's provided-

Total number of Rad Tech Id's provided-

Total number of fall 2011 semester stickers provided-

Total-22

Student Body Fee Waiver Forms Collected

Fall 2011	31
Spring 2012	12

Update on Current Projects

- 1) **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: *Active SAO learning outcomes in Tracdat.* Team 6 is rewriting SLO's for the Student Services program. Considering moving to name our program "Student Engagement and Support" and working more closely with other student support programs and developing SLO and SAOs. Still need to collect and enter information in the Tracdat.

- 2) **District Student Identification Cards:** The Center for Student Life and Leadership continues to work with the Cashier Window 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.

- 3) **Accreditation committee Standard II B.3.b;**
Status: Have read the material but have not started on the writing part.
- 4) **Hiring Justification Non-Faculty Positions** Instructional Aide II Career Services & Student Life & Leadership (FT)
Status: Will be presenting the position to ICP/SSPC mtg on Feb. 7th
- 5) **Updating the Department Website**
status: Pages have been created I just need to find the time to move information for to them
- 6) **3 unit Leadership Course**
Status: Almost done with the new course outcomes, outline and syllabus. Have not been brought forth to Curriculum or Counseling Division

Letter of recommendations written for students: 3

New in the Center for Student Life and Leadership

1. Housing Board

Staff/Professional Development

-Waiting to hear for Harry Joel if the District will move forward to reclassified or rename the Coordinator of Student Activities position to Director of Student Life and Leadership

**Associated Students Body
Canada College
Balance Sheet**

	<u>Dec 31, 11</u>	<u>Dec 31, 10</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 - CASH AND BANK	433,984.74	404,674.53	29,310.21	7.24%
Total Checking/Savings	<u>433,984.74</u>	<u>404,674.53</u>	<u>29,310.21</u>	<u>7.24%</u>
Accounts Receivable				
1210.5 - ALLOWANCE FOR BAD DEBTS	-8,907.08	-7,157.13	-1,749.95	24.45%
Total Accounts Receivable	<u>-8,907.08</u>	<u>-7,157.13</u>	<u>-1,749.95</u>	<u>24.45%</u>
Other Current Assets				
1210.1 - ACCOUNTS RECEIVABLE CANADA	98,792.73	68,803.99	29,988.74	43.59%
1220 - EMERGENCY LOANS RECEIVABLE	7,408.01	7,917.41	-509.40	-6.43%
1310.1 - COUNTY INVESTMENT POOL-UNION	15.61	0.00	15.61	100.0%
1310.2 - MARK TO MARKET	15.06	0.00	15.06	100.0%
Total Other Current Assets	<u>106,231.41</u>	<u>76,721.40</u>	<u>29,510.01</u>	<u>38.46%</u>
Total Current Assets	531,309.07	474,238.80	57,070.27	12.03%
Fixed Assets				
1500 - FIXED ASSETS	0.00	0.00	0.00	0.0%
Total Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u><u>531,309.07</u></u>	<u><u>474,238.80</u></u>	<u><u>57,070.27</u></u>	<u><u>12.03%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2020 - EMERGENCY LOANS PAYABLE	8,415.00	9,565.00	-1,150.00	-12.02%
2030 - OTHER LOANS PAYABLE	8,030.23	8,480.23	-450.00	-5.31%
2040 - OTHER FUNDS PAYABLE	72.00	72.00	0.00	0.0%
2050 - CLUBS	24,598.85	20,698.60	3,900.25	18.84%
2060 - TRUSTS	200,270.93	203,326.92	-3,055.99	-1.5%
Total Other Current Liabilities	<u>241,387.01</u>	<u>242,142.75</u>	<u>-755.74</u>	<u>-0.31%</u>
Total Current Liabilities	<u>241,387.01</u>	<u>242,142.75</u>	<u>-755.74</u>	<u>-0.31%</u>
Total Liabilities	241,387.01	242,142.75	-755.74	-0.31%
Equity				
3010 - Opening Bal Equity	141,753.44	141,753.44	0.00	0.0%
3020 - Retained Earnings	107,677.56	62,420.99	45,256.57	72.5%
Net Income	<u>40,491.06</u>	<u>27,921.62</u>	<u>12,569.44</u>	<u>45.02%</u>
Total Equity	<u>289,922.06</u>	<u>232,096.05</u>	<u>57,826.01</u>	<u>24.92%</u>
TOTAL LIABILITIES & EQUITY	<u><u>531,309.07</u></u>	<u><u>474,238.80</u></u>	<u><u>57,070.27</u></u>	<u><u>12.03%</u></u>

**Associated Students Body
Canada College
Income Statement**

	<u>Jul - Dec 11</u>	<u>Jul - Dec 10</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 - INCOME				
4020 - ATM	188.50	170.50	18.00	10.56%
4050 - MISCELLANEOUS	532.00	20.00	512.00	2,560.0%
4060 - PROGRAMS	0.00	1,000.00	-1,000.00	-100.0%
4080 - STUDENT BODY CARD	62,010.50	35,412.00	26,598.50	75.11%
4090 - VENDING-ACTION	1,803.62	1,555.94	247.68	15.92%
4091 - VENDING-PEPSI	3,281.19	3,836.13	-554.94	-14.47%
Total 4000 - INCOME	<u>67,815.81</u>	<u>41,994.57</u>	<u>25,821.24</u>	<u>61.49%</u>
Total Income	67,815.81	41,994.57	25,821.24	61.49%
Expense				
5000 - EXPENSES				
5021 - BANK SERVICE CHARGE	0.00	69.84	-69.84	-100.0%
5031 - CLUB ASSISTANCE/ICC	5,400.00	3,298.74	2,101.26	63.7%
5032 - COLLEGE PROGRAM ASSISTANC	865.42	1,000.00	-134.58	-13.46%
5033 - CONFERENCE	2,426.93	1,270.00	1,156.93	91.1%
5050 - ETHNIC CULTURAL AFFAIRS	49.12	0.00	49.12	100.0%
5080 - HOSPITALITY	685.49	18.60	666.89	3,585.43%
5130 - MISCELLANEOUS	173.76	0.00	173.76	100.0%
5140 - OFFICE SUPPLIES	878.05	1,702.67	-824.62	-48.43%
5145 - OPERATION	249.50	29.50	220.00	745.76%
5150 - PROGRAMS	8,085.79	6,169.89	1,915.90	31.05%
5151 - PUBLICITY	1,610.78	306.79	1,303.99	425.04%
5171 - REPAIR & MAINTENANCE	751.44	0.00	751.44	100.0%
5182 - STUDENT ACTIVITY CARD	1,748.71	497.99	1,250.72	251.15%
5183 - STUDENT ASSISTANT-SALARY	2,027.25	0.00	2,027.25	100.0%
5184 - STUDENT ASSISTANT-BENEFITS	40.55	0.00	40.55	100.0%
5210 - VENDING INCOME TRANSFER	2,591.60	250.00	2,341.60	936.64%
Total 5000 - EXPENSES	<u>27,584.39</u>	<u>14,614.02</u>	<u>12,970.37</u>	<u>88.75%</u>
Total Expense	27,584.39	14,614.02	12,970.37	88.75%
Net Ordinary Income	40,231.42	27,380.55	12,850.87	46.93%
Other Income/Expense				
Other Income				
6000 - OTHER INCOMES				
6010 - INTEREST	259.64	541.07	-281.43	-52.01%
Total 6000 - OTHER INCOMES	<u>259.64</u>	<u>541.07</u>	<u>-281.43</u>	<u>-52.01%</u>
Total Other Income	259.64	541.07	-281.43	-52.01%
Net Other Income	259.64	541.07	-281.43	-52.01%
Net Income	<u>40,491.06</u>	<u>27,921.62</u>	<u>12,569.44</u>	<u>45.02%</u>

Associated Students of College of San Mateo 2nd Quarter Report, October 2011 – December 2011

The Associated Students of College of San Mateo (ASCSM) has had a very productive 2nd quarter. ASCSM successfully continued to participate in college governance and has created a lively and entertaining campus atmosphere for CSM student, faculty, staff, and administrators. Some of the highlights for the second half of the fall 2011 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 Center for Student Life, continued to issue credit card style Student and Staff ID Cards to the College community. To date, the AS has issued thousands of ID Cards to Students, Faculty, Staff and Administrators.

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

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

Events and Activities:

For Fall 2011

October 2011: AS had a very successful Club Day on the third week of the semester. At the end of October the Senate held their annual “Hispanic Heritage week” in conjunction with Latino Unidos. A weeklong event that had free food, music, and activities. Lastly, the Senate held Halloween Events that included candy giveaways, a costume contest, and pumpkin-carving contest.

Furthermore, in October the Senate attended a very important off campus events. Twelve 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.

Many of our clubs were very active during the months of September/October. AGS (Alpha Gamma Sigma Honors Club), Gay-Straight Alliance, and PTK all held very successful fundraisers for their clubs. CSM Democrats held a well-attended movie night. AGS held their annual orientation. Lastly, Filipino Club held an event celebrating Filipino Culture. It included dancing, food, and story telling.

November 2011: Three members of the AS attended the SSSCC General Assembly in San Jose to discuss upcoming budget cuts and general student issues with other community colleges in the state. Lastly, the Inter Club Council held their annual ICC mixer, which was attended by members of our 20+ clubs.

December 2011: 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 2st Annual Holiday Angles Toy Drive event. The Senate took in enough toys to provide presents for 50 EOPS/CARE/Cal Works family that were in need.

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

	<u>Dec 31, 11</u>	<u>Dec 31, 10</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK	71,581.64	48,552.64	23,029.00	47.43%
Total Checking/Savings	<u>71,581.64</u>	<u>48,552.64</u>	<u>23,029.00</u>	<u>47.43%</u>
Accounts Receivable				
1210.1 · ACCOUNTS RECEIVABLE	138,835.51	123,651.29	15,184.22	12.28%
1210.2 · ALLOWANCE FOR BAD DEBTS-SBCF	-2,493.50	-2,240.59	-252.91	11.29%
1220 · EMERGENCY LOANS RECEIVABLE	1,580.00	2,250.00	-670.00	-29.78%
1230 · OTHER LOANS RECEIVABLE	1,532.88	1,532.88	0.00	0.0%
Total Accounts Receivable	<u>139,454.89</u>	<u>125,193.58</u>	<u>14,261.31</u>	<u>11.39%</u>
Other Current Assets				
1310.1 · COUNTY INVESTMENT POOL	717,446.69	764,685.16	-47,238.47	-6.18%
1310.2 · INVEST. MARKET TO MARKET ADJ.	1,611.69	2,405.41	-793.72	-33.0%
Total Other Current Assets	<u>719,058.38</u>	<u>767,090.57</u>	<u>-48,032.19</u>	<u>-6.26%</u>
Total Current Assets	<u>930,094.91</u>	<u>940,836.79</u>	<u>-10,741.88</u>	<u>-1.14%</u>
Fixed Assets				
1500 · FIXED ASSETS	2,425.60	4,244.80	-1,819.20	-42.86%
Total Fixed Assets	<u>2,425.60</u>	<u>4,244.80</u>	<u>-1,819.20</u>	<u>-42.86%</u>
TOTAL ASSETS	<u><u>932,520.51</u></u>	<u><u>945,081.59</u></u>	<u><u>-12,561.08</u></u>	<u><u>-1.33%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · ACCOUNTS PAYABLE	4,543.98	4,229.22	314.76	7.44%
Total Accounts Payable	<u>4,543.98</u>	<u>4,229.22</u>	<u>314.76</u>	<u>7.44%</u>
Other Current Liabilities				
2020 · EMERGENCY LOAN FUND	9,998.95	9,998.95	0.00	0.0%
2030 · OTHER LOANS	6,124.00	6,124.00	0.00	0.0%
2040 · OTHER FUNDS PAYABLE	3,687.06	3,687.06	0.00	0.0%
2050 · CLUBS	88,200.70	144,777.74	-56,577.04	-39.08%
2060 · TRUSTS	405,776.42	408,020.74	-2,244.32	-0.55%
Total Other Current Liabilities	<u>513,787.13</u>	<u>572,608.49</u>	<u>-58,821.36</u>	<u>-10.27%</u>
Total Current Liabilities	<u>518,331.11</u>	<u>576,837.71</u>	<u>-58,506.60</u>	<u>-10.14%</u>
Total Liabilities	<u>518,331.11</u>	<u>576,837.71</u>	<u>-58,506.60</u>	<u>-10.14%</u>
Equity				
3010 · OPENING BALANCE EQUITY	262,285.95	262,285.95	0.00	0.0%
3020 · RETAINED EARNINGS	122,672.27	60,338.12	62,334.15	103.31%
Net Income	<u>29,231.18</u>	<u>45,619.81</u>	<u>-16,388.63</u>	<u>-35.92%</u>
Total Equity	<u>414,189.40</u>	<u>368,243.88</u>	<u>45,945.52</u>	<u>12.48%</u>
TOTAL LIABILITIES & EQUITY	<u><u>932,520.51</u></u>	<u><u>945,081.59</u></u>	<u><u>-12,561.08</u></u>	<u><u>-1.33%</u></u>

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

	<u>Jul - Dec 11</u>	<u>Jul - Dec 10</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	493.50	226.50	267.00	117.88%
4030 · CAFE COMMISSION	453.73	4,510.84	-4,057.11	-89.94%
4050 · MISCELLANEOUS	0.00	20.00	-20.00	-100.00%
4065 · RECREATION/GAMES	799.00	767.30	31.70	4.13%
4070 · SPACE RENTAL-VENDOR	160.00	550.00	-390.00	-70.91%
4080 · STUDENT BODY CARD	74,552.00	74,536.00	16.00	0.02%
4090 · VENDING-ACTION	3,558.77	4,754.05	-1,195.28	-25.14%
4091 · VENDING-PEPSI	7,496.91	8,465.62	-968.71	-11.44%
Total 4000 · INCOME	<u>87,513.91</u>	<u>93,830.31</u>	<u>-6,316.40</u>	<u>-6.73%</u>
Total Income	87,513.91	93,830.31	-6,316.40	-6.73%
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	0.00	1,200.00	-1,200.00	-100.00%
5020 · BAD DEBTS	370.90	215.61	155.29	72.02%
5021 · BANK SERVICE CHARGE	0.00	105.00	-105.00	-100.00%
5031 · CLUB ASSISTANCE/ICC	3,093.82	726.17	2,367.65	326.05%
5032 · COLLEGE PROGRAM ASSISTANCE	1,200.71	1,389.97	-189.26	-13.62%
5033 · CONFERENCE	6,743.62	0.00	6,743.62	100.00%
5040 · DEPRECIATION	909.60	909.60	0.00	0.00%
5080 · HOSPITALITY	942.71	378.81	563.90	148.86%
5140 · OFFICE SUPPLIES	3,042.95	1,717.89	1,325.06	77.13%
5145 · OPERATION	880.44	1,022.56	-142.12	-13.9%
5150 · PROGRAMS	11,759.50	10,525.28	1,234.22	11.73%
5151 · PUBLICITY	4,424.88	2,888.55	1,536.33	53.19%
5181 · SMALL F.F. & EQUIP	2,271.38	0.00	2,271.38	100.00%
5182 · STUDENT ACTIVITY CARD	1,266.15	1,668.83	-402.68	-24.13%
5183 · STUDENT ASSISTANT-SALARY	13,332.00	11,887.80	1,444.20	12.15%
5184 · STUDENT ASSISTANT-BENEFITS	266.64	237.75	28.89	12.15%
Total 5000 · EXPENSES	<u>50,505.30</u>	<u>34,873.82</u>	<u>15,631.48</u>	<u>44.82%</u>
Total Expense	50,505.30	34,873.82	15,631.48	44.82%
Net Ordinary Income	37,008.61	58,956.49	-21,947.88	-37.23%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	3,731.98	4,393.83	-661.85	-15.06%
Total 6000 · OTHER INCOMES	<u>3,731.98</u>	<u>4,393.83</u>	<u>-661.85</u>	<u>-15.06%</u>
Total Other Income	3,731.98	4,393.83	-661.85	-15.06%
Other Expense				
7000 · OTHER EXPENSES				
7020 · VENDING INC. EXP TO V.P. TRUST	11,509.41	17,730.51	-6,221.10	-35.09%
Total 7000 · OTHER EXPENSES	<u>11,509.41</u>	<u>17,730.51</u>	<u>-6,221.10</u>	<u>-35.09%</u>
Total Other Expense	11,509.41	17,730.51	-6,221.10	-35.09%
Net Other Income	-7,777.43	-13,336.68	5,559.25	-41.68%
Net Income	<u><u>29,231.18</u></u>	<u><u>45,619.81</u></u>	<u><u>-16,388.63</u></u>	<u><u>-35.92%</u></u>

**Associated Students of Skyline College
Budget Report for the 2nd Quarter 2011-2012
Summary of Programs and Activities
January 24, 2012**

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
- Vice President of Student Services Selection Committee
- WASAC Accreditation Standards Committee

Student Handbook and Academic Planners: Due to budget cuts the Student Handbook will only be available online in a downloadable format. The Center for Student Life and Leadership Development is currently working with the Public Information Office to design a handbook that is more readable and interactive.

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 Center for Student Life and Leadership Development continues to produce Student ID Cards for the student body with assistance from the ASSC. The ASSC is 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. This semester a following clubs were added to the Heart Wrenchers, EOPS Club and Urban Youth Society and the Quantitative Science Club.

**Skyloleen: Skyline presents Halloween
October 31, 2011 10:00AM – 2:00PM**

The ASSC held an event with carnival games, a bounce house, and a costume contest co-sponsored by the GSA. Students were invited to bring their families to campus and the children from the childcare center were brought to campus.

**California Community Colleges Student Affairs Association (CCCSAA)
Student Leadership Conference**

October 21, 2011 – October 23, 2011

Seven (7) A.S.S.C. members attended the California Community College Student Affairs Association (CCCSAA), 2010 Leadership Conference entitled, “Student Empowerment- Connection, Reflection, Action.” The Conference took place in San Jose, California.

ASSC Office Hours

October, 2011-December, 2011

The ASSC officers held advertised hours during which student constituents would be able to connect with them to discuss any concerns or ideas they have.

General Assembly

November 4, 2011 – November 6, 2011

Seven (7) 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 Jose, California.

Club Rush/Cancer Awareness Event

November 7, 2011 9:00AM – 1:00PM

The ASSC put together a series of activities to allow students to share their encouragement with children who suffer from various forms of cancer while clubs tabled to increase participation in activities.

Veterans Day Event

November 11, 2011 7:00AM – 11:00AM & 5:00PM-7:00PM

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. ASSC held a fundraiser to raise approximate \$150 for the Veteran’s Center.

Second Harvest Food Drive

November 14-18, 2011

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.

Peace Walk

December 10, 2011 10:00AM – 2:00PM

The ASSC sponsored a Skyline student’s efforts to rise up against gangs and violence in local neighborhoods by advertising on campus and representing the college at this well attended public rally.

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, 11</u>	<u>Dec 31, 10</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 - CASH AND BANK	80,138.88	68,242.75	11,896.13	17.43%
Total Checking/Savings	<u>80,138.88</u>	<u>68,242.75</u>	<u>11,896.13</u>	<u>17.43%</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	948,553.66	873,119.39	75,434.27	8.64%
1310 - COUNTY INVESTMENT CONTROL	765,758.66	709,041.02	56,717.64	8.0%
1310.2 - MARK TO MARKET	1,770.65	1,976.80	-206.15	-10.43%
Total Other Current Assets	<u>1,716,082.97</u>	<u>1,584,137.21</u>	<u>131,945.76</u>	<u>8.33%</u>
Total Current Assets	<u>1,792,091.71</u>	<u>1,648,249.82</u>	<u>143,841.89</u>	<u>8.73%</u>
Fixed Assets				
1500 - FIXED ASSETS	0.00	0.00	0.00	0.0%
Total Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u><u>1,792,091.71</u></u>	<u><u>1,648,249.82</u></u>	<u><u>143,841.89</u></u>	<u><u>8.73%</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	121,822.15	119,064.76	2,757.39	2.32%
2060 - TRUSTS	1,047,748.41	982,239.78	65,508.63	6.67%
Total Other Current Liabilities	<u>1,172,753.22</u>	<u>1,104,487.20</u>	<u>68,266.02</u>	<u>6.18%</u>
Total Current Liabilities	<u>1,173,852.50</u>	<u>1,105,586.48</u>	<u>68,266.02</u>	<u>6.18%</u>
Total Liabilities	<u>1,173,852.50</u>	<u>1,105,586.48</u>	<u>68,266.02</u>	<u>6.18%</u>
Equity				
3010 - Opening Bal Equity	339,659.55	339,659.55	0.00	0.0%
3020 - Retained Earnings	214,276.54	158,232.17	56,044.37	35.42%
Net Income	64,303.12	44,771.62	19,531.50	43.63%
Total Equity	<u>618,239.21</u>	<u>542,663.34</u>	<u>75,575.87</u>	<u>13.93%</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,792,091.71</u></u>	<u><u>1,648,249.82</u></u>	<u><u>143,841.89</u></u>	<u><u>8.73%</u></u>

**Associated Students Body
Skyline College
Income Statement**

	<u>Jul - Dec 11</u>	<u>Jul - Dec 10</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4050 · MISCELLANEOUS	0.00	0.00	0.00	0.0%
4065 · RETURNED CHECK FEE - UNION BANK	20.00	40.00	-20.00	-50.0%
4070 · SPACE RENTAL-VENDOR	210.00	642.00	-432.00	-67.29%
4080 · STUDENT BODY CARD	78,416.00	74,252.00	4,164.00	5.61%
4090 · VENDING-NORTH COUNTY	3,281.27	2,556.60	724.67	28.35%
4091 · VENDING-PEPSI	3,738.39	2,378.48	1,359.91	57.18%
Total 4000 · INCOME	<u>85,665.66</u>	<u>79,869.08</u>	<u>5,796.58</u>	<u>7.26%</u>
Total Income	85,665.66	79,869.08	5,796.58	7.26%
Expense				
5000 · EXPENSES				
5005 · ASSC PRESIDENT ACCOUNT	0.00	44.19	-44.19	-100.0%
5021 · BANK SERVICE CHARGE	0.00	48.12	-48.12	-100.0%
5031 · CLUB ASSISTANCE/ICC	6,000.00	9,391.42	-3,391.42	-36.11%
5032 · COLLEGE PROGRAM ASSISTANCE	0.00	250.00	-250.00	-100.0%
5033 · CONFERENCE/RETREAT/TRAINING	11,278.26	9,753.27	1,524.99	15.64%
5040 · DEPRECIATION	0.00	2,700.55	-2,700.55	-100.0%
5140 · OFFICE SUPPLIES	2,109.96	2,701.35	-591.39	-21.89%
5145 · OPERATION	0.00	249.90	-249.90	-100.0%
5150 · PROGRAMS	8,383.12	5,760.33	2,622.79	45.53%
5151 · PUBLICITY	0.00	5,698.73	-5,698.73	-100.0%
5183 · STUDENT ASSISTANT-SALARY	0.00	7,012.50	-7,012.50	-100.0%
5184 · STUDENT ASSISTANT-BENEFITS	0.00	140.25	-140.25	-100.0%
Total 5000 · EXPENSES	<u>27,771.34</u>	<u>43,750.61</u>	<u>-15,979.27</u>	<u>-36.52%</u>
Total Expense	<u>27,771.34</u>	<u>43,750.61</u>	<u>-15,979.27</u>	<u>-36.52%</u>
Net Ordinary Income	<u>57,894.32</u>	<u>36,118.47</u>	<u>21,775.85</u>	<u>60.29%</u>
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	6,408.80	5,291.20	1,117.60	21.12%
6011 · INVESTMENT GAIN-UNREALIZED	0.00	1,976.80	-1,976.80	-100.0%
Total 6000 · OTHER INCOMES	<u>6,408.80</u>	<u>7,268.00</u>	<u>-859.20</u>	<u>-11.82%</u>
Total Other Income	6,408.80	7,268.00	-859.20	-11.82%
Other Expense				
7000 · OTHER EXPENSES				
7011 · INVESTMENT LOSS-UNREALIZED	0.00	-1,385.15	1,385.15	100.0%
Total 7000 · OTHER EXPENSES	<u>0.00</u>	<u>-1,385.15</u>	<u>1,385.15</u>	<u>100.0%</u>
Total Other Expense	0.00	-1,385.15	1,385.15	100.0%
Net Other Income	<u>6,408.80</u>	<u>8,653.15</u>	<u>-2,244.35</u>	<u>-25.94%</u>
Net Income	<u><u>64,303.12</u></u>	<u><u>44,771.62</u></u>	<u><u>19,531.50</u></u>	<u><u>43.63%</u></u>

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

[CHANGE THE PERIOD](#)

Fiscal Year: 2011-2012

District: (370) SAN MATEO

Quarter Ended: (Q2) Dec 31, 2011

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2008-09	Actual 2009-10	Actual 2010-11	Projected 2011-2012
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	114,207,833	113,826,726	118,163,257	107,165,126
A.2	Other Financing Sources (Object 8900)	641,061	7,518	328,985	286,726
A.3	Total Unrestricted Revenue (A.1 + A.2)	114,848,894	113,834,244	118,492,242	107,451,852
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	106,011,567	104,367,092	102,184,745	105,616,033
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,618,477	8,019,675	11,659,746	1,412,104
B.3	Total Unrestricted Expenditures (B.1 + B.2)	110,630,044	112,386,767	113,844,491	107,028,137
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	4,218,850	1,447,477	4,647,751	423,715
D.	Fund Balance, Beginning	10,311,553	14,530,403	15,977,880	20,625,632
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	10,311,553	14,530,403	15,977,880	20,625,632
E.	Fund Balance, Ending (C. + D.2)	14,530,403	15,977,880	20,625,631	21,049,347
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	13.1%	14.2%	18.1%	19.7%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	22,374	23,405	21,713	19,933
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2008-09	2009-10	2010-11	2011-2012
H.1	Cash, excluding borrowed funds		30,069,847	16,273,076	-15,531,447
H.2	Cash, borrowed funds only		29,530,000	14,415,000	19,945,000
H.3	Total Cash (H.1+ H.2)	2,721,816	59,599,847	30,688,076	4,413,553

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)	106,914,526	107,165,126	28,697,780	26.8%
I.2	Other Financing Sources (Object 8900)	0	286,726	288,696	100.7%
I.3	Total Unrestricted Revenue (I.1 + I.2)	106,914,526	107,451,852	28,986,476	27%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	119,965,366	120,502,692	54,584,115	45.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,412,104	1,412,104	181,033	12.8%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	121,377,470	121,914,796	54,765,148	44.9%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-14,462,944	-14,462,944	-25,778,672	
L.	Adjusted Fund Balance, Beginning	20,625,632	20,625,632	20,625,632	
L.1	Fund Balance, Ending (C. + L.2)	6,162,688	6,162,688	-5,153,040	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	5.1%	5.1%		

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

NO

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

Contract Period Settled (Specify)	Management	Academic		Classified
		Permanent	Temporary	

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

* As specified in Collective Bargaining Agreement or other Employment Contract

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

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

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

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

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

San Mateo County Community College District
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING December 31, 2011

	<u>GENERAL FUND</u>	<u>Payroll Fund</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE & Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
Beg. Cash Balance in County Treasury	10,138,002.56	2,926,697.72	9,305,034.62	32,182,533.85	148,797,881.47	2,726,003.24	599,401.94	-
Cash inflow from operations:								
Year-to-date Income	28,986,476.02		9,769,146.85	15,746,932.56	418,550.65	4,116,608.97	10,208,939.25	619,591.00
Accounts Receivable	8,069,604.42	1,047.99	1,837,475.25	57,825.04	2,797,970.86	146,202.32	289,348.01	13,167.27
Deferred Income	(5,996,799.06)	(295.63)	(1,224,353.55)		(45,351.00)	(11,183.00)	(157,917.00)	(656.00)
Cash awaiting for deposit	457,409.48							
Total Income	41,654,693.42	2,927,450.08	19,687,303.17	47,987,291.45	151,969,051.98	6,977,631.53	10,939,772.20	632,102.27
Cash outflow for operations:								
Year to date expenditure	54,765,147.80		9,970,098.42	21,046,426.00	16,157,339.91	3,540,352.17	10,555,419.13	5,000,000.00
Advances / Prepaid	(20,735.49)		(4,066.57)	-	(539,963.26)	-	-	-
Account Payable	1,602,953.13	3,362,702.21	1,047,354.86	11,309.00	7,725,549.32	16,176.36	63,994.93	3,267.06
Cash Balance From Operations	(14,692,672.02)	(435,252.13)	8,673,916.46	26,929,556.45	128,626,126.01	3,421,103.00	320,358.14	(4,371,164.79)
Other Cash inflow								
Medical Flex Plan / Revolv. Fund	(1,900.00)			(20,000.00)				
TRANS	19,945,000.00							
Trusts (JPA & 3CBG)								
Beg. Investment Balance								
LAIF Balance	6,061,887.45							7,721,462.77
County Pool Balance	-							17,845,901.60
Special Bond					5,000.00			-
C.O.P. & Others	<u>4,027,218.69</u>			<u>197.38</u>				
Total Beg. Balance	10,089,106.14			197.38	5,000.00			25,567,364.37
Y.T.D. Investment Balance								
LAIF Balance	6,074,900.59							7,738,038.54
County Pool Balance	-							13,458,161.04
Special Bond					5,000.00			-
C.O.P./Bank CD	<u>13,089,744.39</u>			<u>197.38</u>	<u>-</u>			
Y.T.D. Balance	19,164,644.98			197.38	5,000.00			21,196,199.58
Net Cash changes from Investment	(9,075,538.84)			-	-			4,371,164.79
Net changes from unrealized gain / (loss)	-							-
Cash Balance in County Treasury	(3,825,110.86)	(435,252.13)	8,673,916.46	26,909,556.45	128,626,126.01	3,421,103.00	320,358.14	0.00
Net Cash (Excluding TRANS & Trusts)	(23,770,110.86)	(435,252.13)	8,673,916.46	26,909,556.45	128,626,126.01	3,421,103.00	320,358.14	0.00

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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES 1000			CLASSIFIED SALARIES 2000		
				AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
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
2010-2011									
Cañada College	\$15,428,060	4,764	\$3,238	\$8,195,558	53.12%	\$1,720	\$3,263,146	21.15%	\$685
College of San Mateo	\$28,399,633	8,266	\$3,436	\$16,404,580	57.76%	\$1,985	\$4,727,520	16.65%	\$572
Skyline College	\$24,243,581	8,253	\$2,938	\$13,978,704	57.66%	\$1,694	\$4,202,011	17.33%	\$509
Central Svcs/District Office	\$40,639,410	0	\$0	\$547,332	1.35%	\$0	\$9,892,321	24.34%	\$0
Total	\$108,710,684	21,283	\$5,108	\$39,126,174	35.99%	\$1,838	\$22,084,998	20.32%	\$1,038

Notes:

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

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

EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000		
AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
\$2,186,184	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
\$3,368,584	21.83%	\$707	\$589,290	3.82%	\$124	\$10,482	0.07%	\$2	\$1,000	0.01%	\$0
\$6,114,237	39.63%	\$1,283	\$1,153,296	7.48%	\$242	\$0	0.00%	\$0	\$0	0.00%	\$0
\$4,904,335	17.27%	\$593	\$1,126,707	3.97%	\$136	\$30,984	0.11%	\$4	\$840	0.00%	\$0
\$11,145,307	45.97%	\$0	\$9,228,375	38.07%	\$0	\$31,777	0.13%	\$0	\$9,794,298	40.40%	\$0
\$25,532,463	62.83%	\$1,200	\$12,097,668	29.77%	\$568	\$73,243	0.18%	\$3	\$9,796,138	24.11%	\$460

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
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
2010-2011								
Cañada College	\$16,572,499	4,764	\$12,616,683	76.13%	\$2,648	\$2,408,129	14.53%	\$505
College of San Mateo	\$31,261,092	8,266	\$25,179,738	80.55%	\$3,046	\$3,573,014	11.43%	\$432
Skyline College	\$26,880,908	8,253	\$21,797,099	81.09%	\$2,641	\$2,919,213	10.86%	\$354
Central Svcs/District Office	\$34,781,850	0	\$9,392,721	27.00%	\$0	\$78,957	0.23%	\$0
Total	\$109,496,350	21,283	\$68,986,240	63.00%	\$3,241	\$8,979,312	8.20%	\$422

Notes:

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

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

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	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
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
2010-2011								
Cañada College	\$16,572,499	4,764	\$24,201	0.15%	\$5	\$1,523,486	9.19%	\$320
College of San Mateo	\$31,261,092	8,266	\$30,638	0.10%	\$4	\$2,477,702	7.93%	\$300
Skyline College	\$26,880,908	8,253	\$74,138	0.28%	\$9	\$2,090,459	7.78%	\$253
Central Svcs/District Office	\$34,781,850	0	\$11,342,390	32.61%	\$0	\$13,967,783	40.16%	\$0
Total	\$109,496,350	21,283	\$11,471,367	10.48%	\$539	\$20,059,430	18.32%	\$943

Notes:

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

San Mateo County Community College District

ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000

Page 1

	TOTAL GEN'L FUND EXPENSES 1XXXX only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
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%
2010-2011							
Cañada College	\$8,839,531	\$3,868,844	43.77%	\$2,888,162	32.67%	\$866,088	9.80%
College of San Mateo	\$17,470,185	\$8,923,903	51.08%	\$4,599,288	26.33%	\$1,663,052	9.52%
Skyline College	\$15,064,877	\$6,317,838	41.94%	\$5,200,208	34.52%	\$1,490,781	9.90%
Central Svcs/District Office	\$615,160	\$0	0.00%	\$441,511	71.77%	\$173,649	28.23%
Total	\$41,989,752	\$19,110,585	45.51%	\$13,129,169	31.27%	\$4,193,570	9.99%

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	%
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%
2010-2011							
Cañada College	\$8,839,531	\$77,926	0.88%	\$999,043	11.30%	\$139,467	1.58%
College of San Mateo	\$17,470,185	\$358,601	2.05%	\$1,702,549	9.75%	\$222,792	1.28%
Skyline College	\$15,064,877	\$467,433	3.10%	\$1,445,633	9.60%	\$142,984	0.95%
Central Svcs/District Office	\$615,160	\$69,571	11.31%	\$519,445	84.44%	\$0	0.00%
Total	\$41,989,752	\$973,531	2.32%	\$4,666,670	11.11%	\$505,243	1.20%

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