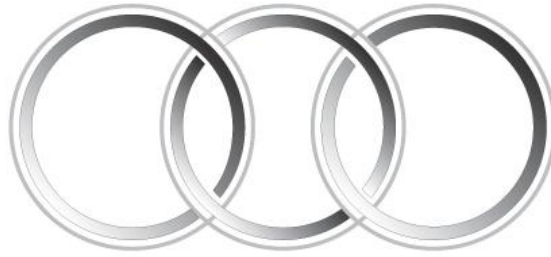


# SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT 2012-13 Final Budget Report





SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**2012-13**  
***Final Budget***  
***Report***

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# CHANCELLOR'S MESSAGE

Dear colleagues,

Over the past several years, the cumulative impact of an enduring economic recession, combined with a fundamentally flawed system to adequately support public education – largely due to partisan politics – has led to a “perfect storm” of grossly underfunded community colleges in California, with no clear signs of smooth weather ahead.



Funding for all segments of California’s public education has become a chronic problem that requires “structural reengineering” especially if the state is truly serious about fulfilling California’s 1960 Master Plan for Higher Education that assured *affordable* and *accessible* education for anyone who is able to benefit from higher learning. Each year, the perpetual inability of our legislators to address the ongoing operational deficit has led to unpredictable funding outcomes. That inconsistency, in turn, has plagued all public schools from effectively planning and, in many instances, from advancing new technologies and innovative pedagogy in the classroom. Our lawmakers have yet to identify any viable solutions that will permanently address these ongoing challenges. For example, the last two state budget cycles built in significant mid-year trigger reductions if certain revenue targets were not met or a short-term tax initiative was voted down, respectively. Just these two trigger cuts alone, if both are ultimately realized, would decimate all sectors of public instruction for generations to come.

Fortunately, due to the sizable property tax base in our service area, the District finds itself in a unique financial position when compared to most other community colleges in the State. The convergence of a drop in our revenue limit, recapture of redevelopment proceeds, a slight growth in property tax revenues and higher student fees has led to our District, once again, becoming a locally supported “basic aid” District. In simple terms, rather than receiving funding from the State through regular apportionments, we are now solely funded by a more predictable source of revenue – mainly local property taxes and student fees. Furthermore, the District’s self-supported status favorably impacts the community college system as a whole as we are able to redistribute \$50 million annually back to the system as long as we remain basic aid.

As mentioned above, a contributing factor to our favorable financial position this budget cycle is the revenue received from the elimination of redevelopment agencies (RDAs). Last year, groundbreaking legislation and landmark case law led to the dissolution of RDAs throughout California. These agencies were primarily funded with local property taxes and, as a result, local governments and public education will directly benefit from the dissolution of RDAs. The fiscal impact statewide is approximately \$5.2 billion dollars – our District is projected to receive in excess of \$2 million. Our staff has taken an active leadership role at both the State and local levels to ensure that we receive all of the proceeds we are entitled to under the law. Furthermore, we have representation at thirteen RDA oversight committees throughout the County to verify and oversee this activity.

Despite the many advantages to achieving self-supporting status, there are also a few threats. The slightest modification to current law or any legislative attempt to change the status of basic

aid districts could have a very detrimental effect on our District. At Opening Day, I expressed my deep commitment to our team – the dedicated faculty, staff and students – that I would do everything within my power to protect and preserve our current self-supported funding status. With that being said, we must strive to maintain our academic attentiveness toward our students and never lose focus on our institutional mission. I am confident that our past prudent fiscal practices and progressive budgeting will prepare us well for this fiscal period and many years to come.

Our unwavering challenge is to continually demonstrate to our community that we are worthy of their trust and, moreover, to show appreciation for the investment they have made in this County’s public higher education. We have largely accomplished these objectives by completing major capital improvements at all three of our Colleges through Bond Measures A and C, as well as in preserving core programs and maintaining essential services to serve students through our Parcel Tax Measure G. We are fortunate to be in a community that has consistently provided us with local support to upgrade our facilities and afforded us much needed resources to mitigate the impact of reduced State support.

Lastly, in preparation for the upcoming accreditation visits at Cañada College, College of San Mateo and Skyline College, faculty and staff have been actively engaged in preparing three comprehensive self-studies to address the various recertification standards for each College. I fully expect that all of our Colleges will receive reaffirmation as we fully have met the standards set forth by the accrediting commission.

All my best,



*Ron Galatolo*  
Chancellor

# San Mateo County Community College District 2012-13 Final Budget Report

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**Acknowledgements:**

*This book was printed by the Skyline Graphic Arts and Production (Katie Beverly), Cañada Printing Department (Gail Kamei) and assistance from CSM Copy and Post (Alan Quale) on photograph enhancements.*

*Photographs that appear in this book are posted on the College websites with contributions from the San Mateo Athletic Club staff and members, Vice Chancellor Tom Bauer, Skyline Bookstore Manager Kevin Chak and student photographer Amanda Bortoli.*

*Cover photos by Rachelle Minong and The Grove photos by Dave Vigo.*



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## 2012-13 Final Budget Report

California's 2012-13 State budget was enacted on June 27. For a second year in a row, the Governor and Legislative Democrats in the Senate and Assembly reached agreement to meet the constitutional deadline without Republican support. The plan reflects spending reductions in conjunction with temporary taxes and other solutions. The \$15.7 billion gap was closed by expenditure reductions of \$8.1 billion, assuming passage of temporary taxes totaling \$6 billion and other solutions of \$2.5 billion resulting in a reserve of close to \$1 billion.

After a few years of continuous economic decline, the State's economy is showing signs of improvement even though the unemployment rate of 10.7% remains relatively unchanged in August according to the Employment Development Department.<sup>1</sup> This high unemployment rate assures continued demand for community college offerings that allow students to upgrade their skills or change careers.

Assuming the Governor's tax initiative on the November ballot passes, it appears that education programs are shielded from further cuts. Proposition 30, also known as the Schools and Local Public Safety Protection Act or Brown initiative, temporarily increases the personal income tax on the wealthy for seven years and increases the sales tax by one-quarter cent for four years. The initiative is expected to generate approximately \$8.5 billion in 2012-13 and will enable the State to meet its Proposition 98 obligation. For 2012-13, K-14 Proposition 98 is funded at \$53.6 billion. The Department of Education projects total growth of \$17.2 billion if the ballot succeeds. Failure of the initiative in November would trigger an additional base cut of \$338 million (7.5%) for community colleges.

While the political wrangling in Sacramento persists, more California school districts than ever are headed toward insolvency. The devastating effects of the highly likely trigger cuts slated for January 2013 would clearly paralyze public education in our State. Many school districts have been advised to prepare for the worst case scenario that includes having sufficient reserves to handle cash flow. Fortunately, the SMCCCD has been able to overcome many fiscal challenges through foresight and prudent planning.

### COMMUNITY COLLEGE BUDGET HIGHLIGHTS

The major components of the 2012-13 California Community Colleges budget are:<sup>2</sup>

- *No new reductions unless the November ballot fails.*
- *\$50 million in growth funding to help restore some of the FTES lost in recent years.*
- *\$159.9 million to buy down system deferrals.*
- *No change to categorical programs, as the Governor's consolidation proposal was rejected.*
- *No repeal of SB 361, as the Legislature also rejected the Governor's proposal to revise our general apportionment system.*
- *Approval of a new mandates block grant. Districts opting in to the block grant will receive \$28 per FTES to cover compliance costs incurred during the 2012-13 fiscal year. Otherwise, districts may go through the normal claiming process for reimbursement at a later date. Districts must make their selection known to the Chancellor's Office by September 30.*
- *Full hold harmless protection from any shortages in RDA-related revenues, both in the current year and budget year. This alleviates a major risk to CCC budgets, as shortages in these funds (\$116M in 2011-12 and \$341M in 2012-13) could otherwise have resulted in massive deficits.*

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<sup>1</sup> Employment Development Department, August 17, 2012

<sup>2</sup> Email Message from Vice Chancellor of Fiscal Policy Dan Troy, July 3, 2012

In Fall 2011, student fees increased from \$26 to \$36 per unit. In Summer 2012, student fees increased again to \$46 per unit as part of the 2011–12 budget package's trigger solutions. The Governor proposes no additional changes to the fee level in 2012–13.

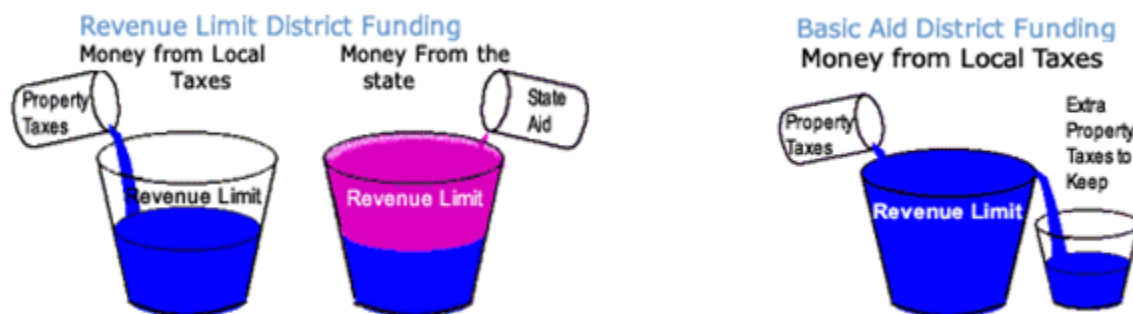
Along with K-12 schools, California community colleges are locally governed by an elected Board of Trustees and funded within Proposition 98. As such, they are subject to greater legislative control than are universities. School districts fall into one of two categories for funding as either Revenue Limit or Basic Aid. The majority of school districts in California are revenue limit districts.<sup>3</sup>

- *A revenue limit school district's property tax is limited, and thus, not capable of funding the district's school budget. These districts receive their funding from the state whose revenue is generated through sales tax, business tax and income tax...*
- *Basic Aid - A basic aid school district resides within a community that is capable of generating enough revenue through their property taxes to cover their school budget...*

### Basic Aid (Excess Revenue District or Excess Tax School Entity)

The SMCCCD became an “excess tax school entity,” more commonly understood as “basic aid” or, more appropriately, “self-supporting” in Spring 2012. By definition, a basic aid school district generates enough tax revenue to fully operate with minimal (i.e. categorical funding) to no state support.

By way of example, the non-partisan group EdSource provides the following “bucket analogy” to illustrate basic aid funding.<sup>4</sup>



Fiscal year 2011-12 included a 7.5% workload reduction. That is, the State funded 7.5% fewer students. This lowered the revenue limit for our District by \$7.5 million. At the same time, the District received an additional \$2 million in redevelopment funds. The combination of reducing the size of the “bucket” that local revenues needed to fill and increasing the local property taxes with which to fill it meant that the District achieved basic aid status in 2011-12. With an additional workload reduction anticipated and a 3.3% increase in overall property taxes in the county for the current 2012-13 year, the District should be solidly above the revenue limit for 2012-13 and foreseeable future.

However, there are risks in the District’s ability to maintain basic aid status. The first risk is that the “bucket” could get bigger if the State increases funding for community colleges faster than our property tax increases. In the current environment, this scenario is unlikely. The second risk is that the legislature may look at basic aid districts as having an unfair advantage over revenue limit districts and move to take some of the funding away from basic aid districts. The K-12 basic aid districts have already lost their “fair share” of revenue reductions out

<sup>3</sup> <http://www.lgef.org/financeabcs.html>

<sup>4</sup> Ed Source Revenue Limits page [http://www.edsource.org/iss\\_fin\\_sys\\_revlimits.html](http://www.edsource.org/iss_fin_sys_revlimits.html)

of their categorical funds. SMCCCD receives about \$6 million in categorical funds that could be at risk. The District will continue to be vigilant about proposed legislation for potential seizure.

## Redevelopment

There were enormous changes in the redevelopment world for fiscal year 2011-12. As part of the 2011-12 budget package, the legislature passed ABX26 and ABX27. These were immediately contested and suspended until the California Supreme Court could rule upon their constitutionality. The court ruled that ABX26, eliminating redevelopment agencies (RDAs) and creating the mechanism for their dissolution was legal, but that ABX27, allowing them to be reconstituted only if they paid some of their property tax to the State, was not.

Since that ruling in December 2011, District staff have been participating as members of the thirteen redevelopment successor agency oversight boards in the county to agree upon the recognized obligations of the former agencies. There are residual property tax funds left over now that the former RDAs are not able to embark upon any new projects and the administrative overhead is capped. These residual amounts are returned to the underlying taxing entities, of which SMCCCD is one. The District received over \$2 million in 2011-12 in residual property taxes and anticipates a similar amount in 2012-13.

## Measure G/San Mateo County Parcel Tax

The impact that Measure G has had on our District is significant in stemming the cuts we have had to make. For 2012-13, the District expects roughly the same amount of \$7 million of Measure G revenue. At the end of 2011-12, the District received a total of 317 requests for senior exemptions totaling \$10,650. These exemptions are valid through 2013-14.

For the current fiscal year 2012-13, the Colleges tentatively budgeted the following allocations of Measure G funding:

Cañada College	\$2,350,000
College of San Mateo	\$2,350,000
Skyline College	\$2,350,000

The Colleges will be presenting their Measure G expenditure proposals to the Board of Trustees in the fall. The spending plans are summarized following three criteria:

- Instruction Plan— restoring funding to offer additional classes and laboratories to partially address growing student demand
- Student Services Plan—maintaining academic counseling programs and other student services to promote student achievement, graduation and access to high-paying jobs as well as keeping libraries open and maintaining library services
- Course and Program Innovation Plan—preserving job training programs in nursing, health care, computers, engineering, green technology, police and firefighting in preparing students to transfer to four-year colleges and universities and maintaining core academics

The 2012-13 Mid-Year Report will include more detailed information on the plans.

The Parcel Tax Oversight Committee meets quarterly to receive updates and discuss financial reports. For more current information on the tax measure, please go to the Business and Community tab on the District website, <http://www.smccd.edu/accounts/smccd/committees/measureoversight>.

The Measure G budget can be found on Pages 91-95.

**2012-13 SMCCCD Budget**

The 2012-13 Tentative Budget was based on the most current revenue assumptions available in early summer. The Final Budget assumptions have been adjusted assuming basic aid status. Changes have occurred since June that form the basis for revised revenue and expenditure budgets as follows:

**2012-13 Tentative Budget Assumptions**

1. Continuation of SB 361 funding as proposed at the State budget workshops. No fee increases.
2. 2011-12 FTES based on the District’s P-2 (Second Principal Apportionment) report to the State as of April 30, 2012:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,641
College of San Mateo	7,934
Skyline College	<u>8,518</u>
<b>Total</b>	<b>21,094</b>

3. 2012-13 FTES estimates based on the Colleges 4-year average in April 2012:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,292
College of San Mateo	7,372
Skyline College	<u>8,010</u>
<b>Total</b>	<b>19,674</b>

4. 2012-13 FTES based on funded State growth over 2011-12 FTES goals and no shifting of FTES
5. Zero State revenue COLA
6. Best guesses on fixed costs
7. No increase for FT faculty outside of what Colleges fund from their site allocations
8. Utilities and benefits are based on 2011-12 increase over 2010-11

**Summary**

Total Projected Revenue	\$112,030,925
Total Projected Expenses	<u>\$116,225,355</u>
Estimated Marginal Deficit	\$(4,194,430)

**2012-13 Final Budget Assumptions**

1. Continuation of SB 361 as proposed at the State budget workshops. A fee increase from \$36 to \$46. An increase in BOG fee waivers.
2. 2011-12 FTES based on the District’s P-A (Annual Principal Apportionment) report as of July 15, 2012:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,613
College of San Mateo	7,928
Skyline College	<u>8,468</u>
<b>Total</b>	<b>21,009</b>

3. 2012-13 FTES are based on estimates for goals in 2012-13:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,237
College of San Mateo	7,299
Skyline College	<u>7,985</u>
<b>Total</b>	<b>19,521</b>

4. 2012-13 FTES based on funded State growth over 2011-12 FTES goals and no shifting of FTES
5. Deficit factor on State revenue projected does not apply to basic aid districts
6. Modest compensation adjustment
7. No increase for FT faculty outside of what Colleges fund from their site allocations
8. Utilities and benefits are based on 2011-12 increase over 2010-11

**Summary**

Total Projected Revenue	\$115,247,986
Total Projected Expenses	<u>\$117,681,373</u>
Marginal Deficit	\$(2,433,387)

**NOTE:** The District Committee on Budget and Finance and the Board of Trustees approved a change to the existing allocation model that would average FTES over five years for allocation purposes.

The chart below was prepared for the first day of Fall 2012 classes. To make productivity reports more accurate, contract courses (attendance method=OC) are excluded from Enrollment, FTES, WSCH, Load and Sections. Data from all prior terms still include these courses; however, the impact of this change is small. For detailed enrollment information, including enrollment history, please visit: <http://appserv1.smccd.net/dostats/> (Note: This link requires that you must be behind the District firewall.)

The decline in enrollment can be partially attributed to the increase in student fees from \$36 to \$46 per unit effective Summer 2012 as well as the assumption that our State workload reduction will be 6.2%.

**End of First Day of Classes**

Monday, August 20, 2012

Overview	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	15,192	-1.1%	23,774	-5.6%	23,646	-4.8%	62,612	-4.2%
College Headcounts	6,214	-3.8%	9,156	-7.6%	9,322	-4.2%	24,692	-5.4%
FTES*	1,900	-4.6%	3,329	-6.1%	3,244	-5.4%	8,473	-5.5%
Load**	479	-6.8%	534	-2.5%	543	-5.5%	524	-4.7%

Sub-Populations	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	520	-4.2%	1,167	2.7%	851	2.5%	2,538	1.2%
First-Time Transfer	415	-12.1%	753	-8.4%	828	4.0%	1,996	-4.5%
Returning	559	-4.9%	809	-7.1%	724	-11.8%	2,092	-8.2%
Returning Transfer	354	2.9%	506	-9.2%	583	3.2%	1,443	-1.6%
Concurrent K-12	236	32.6%	169	-14.6%	114	8.6%	519	7.9%
Continuing	4,130	-4.8%	5,752	-9.0%	6,222	-5.9%	16,104	-6.7%
Internet Enrollments	1,279	56.0%	2,417	10.5%	3,071	-0.7%	6,767	10.9%

Source: Hyperion Enrollment Static Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 201108 Census Day and then select either Census Enrollment or FTES and WSCH or Section and Load.

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

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

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

\*\*Load: Teaching Load is taken as the ratio of WSCH<sup>□</sup> to FTE<sup>□□</sup>. It is point in time and will change as the semester progresses.

□ WSCH: Weekly Student Contact Hours

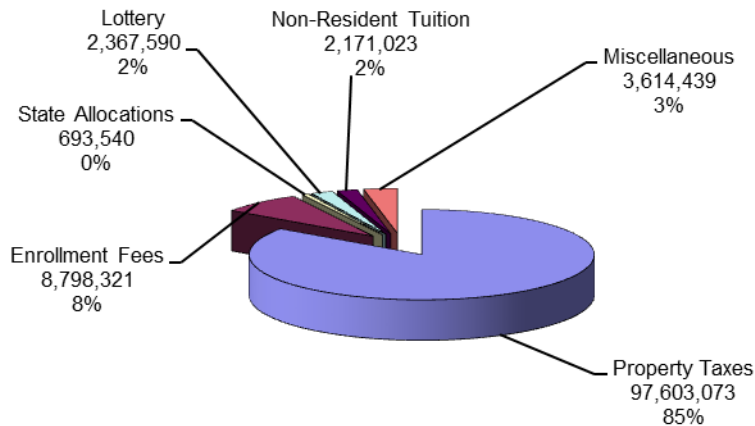
□□ FTE: The Full-Time Equivalent faculty count is determined by a set of rules provided to each college at the time the data are requested. Generally, the figures are the decimal fraction of the teaching hours or units (whichever is standard at a given college) ascribed to the faculty member for teaching 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.

### 2012-13 Unrestricted General Fund Revenue Assumptions

2012-13 Final	REVENUE
\$106,401,394	Base Revenue –Includes property taxes, supplemental taxes, student enrollment fees, RDA funds and no State general apportionment (as a basic aid District).
-0-	Growth
2,367,590	Lottery – Projection is based on estimated receipts for 2011-12. Proposition 20 restricts a certain portion of lottery funding for the purchase of instructional materials which are part of the Restricted General Fund.
631,390	State allocations for Part-Time Faculty Parity – Office Hours, Medical
62,150	Apprenticeship – Projection is frozen at 2008-09 levels for continuing programs.
2,171,023	Non-Resident Tuition – The non-resident rate is \$203 per unit plus \$9 capital outlay fee which is now charged to all non-residents (i.e. out-if-state), not just applied to students of a foreign country (calculated based on State cost-related parameters and approved by the Board of Trustees on January 25, 2012) and an increase in enrollment.
1,100,000	Interest – Combined short-term interest rates and investment interest projections based on improving economic climate as well Lehmann loss 2 <sup>nd</sup> recovery proceeds.
-0-	Mandated Costs – Although the District is eligible to be reimbursed for most of the expenditure it incurs as a result of State mandated programs, revenue is not expected in 2012-13. The State is not currently funding mandated cost claims. The District is part of a lawsuit filed with other districts claiming that audited claims were wrongly denied.
2,514,439	Miscellaneous – Includes most current projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, community education, satellite dish income and other miscellaneous student fees.
<b>\$115,247,986</b>	<b>TOTAL PROJECTED REVENUE</b>

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

#### 2012-13 Unrestricted General Fund Revenue Sources



## General Fund Revenues

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

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

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

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

### 2012-13 Unrestricted General Fund Revenue

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

- Local property taxes
- Student enrollment fees
- State general apportionment

General Fund allocations to community colleges are based on a formula established in 2006 by Senate Bill 361 which amended and added to California Education Code Sections 84750 - 84760.5. California community colleges’ State funding is driven by the Full-Time Equivalent (FTES) workload measure. A detailed historical chart of FTES can be found on Page 110.

With the District currently self-supporting, it is no longer dependent on State apportionment. This means that funding is more predictable and received twice a year, in December and April. This coincides with the period in which tax revenues are distributed by the County.

### District Cash Flow



In the absence of State apportionment, the District will now receive funding through our County which distributes property taxes in December and April. Cash management is vital between the months of July through December without significant cash receipts. It has been standard practice to issue tax revenue anticipation notes (TRANs) to provide the necessary cash flow to fund District operations to meet payroll and other District obligations.

At its February 2012 meeting, the Board of Trustees approved the issuance of TRANs and in June, the District issued a total of \$24 million in TRANs.





**2012-13 BEGINNING BALANCE**

The 2012-13 beginning balance is \$19,601,580. The beginning balance includes reserves for specific projects and activities of the 2011-12 year that have been carried over into the new fiscal year as committed to those purposes.

The beginning balance also includes the District’s 5% contingency reserve and the 2011-12 site ending balances. The table below details the components of the District’s 2012-13 beginning balance.

<b>Project/Activity</b>	<b>Balance</b>
Professional Development	\$261,460
Program Improvement	39,526
Staff Development	119,335
Miscellaneous Designated Funds:	
Emergency Preparedness	379,347
Cañada SFSU Facility Contracts	355,026
Satellite Dish Contracts	803,576
Fleet Program	26,204
Equipment Surplus	35,227
Cañada UC Berkeley Science Labs	14,359
CSM Science Sales	4,761
Skyline Proctoring Service	11,982
Cañada President’s Innovation Fnd	31,340
Skyline President’s Innovation Fnd	5,616
CSM President’s Innovation Fund	4,073
Indirect Cost Pool	564,697
Miscellaneous Projects	917,867
Apprenticeship	92,639
Site Prior Year Commitments	32,345
College Events Funds	132,920
Other Carryover	894,738
Site Ending Balances:	
Cañada College	823,327
College of San Mateo	1,803,947
Skyline College	1,342,737
District Office	484,818
Facilities	775,642
Contingency Reserve (5%)	5,884,069
Unallocated Reserve	2,377,303
<b>Total</b>	<b>\$19,601,580</b>

**Reserves**

The 2012-13 Budget includes a District reserve of \$5,884,069 in its fund balance. A 5% reserve is strongly recommended by the State. The contingency reserve is not budgeted as a line item as there is no intention to expend these funds.

The 2011-12 ending balance also includes unallocated (non-committed) funds in the amount of \$2,377,303 which will be used as a reserve to cover deficits.



**2012-13 Unrestricted General Fund Expenditure Plan**

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

The expenditure budget for the unrestricted portion of the general fund amounts to \$117,681,373 which represents an increase of \$1,456,018 from the tentative budget estimate of \$116,225,355. Changes were due in large part to the increases in benefits. Beginning in 2009-10, the practice of transferring \$1.5 million from the General Fund to the Post Retirement Reserve Fund has ceased as it is now reflected as part of benefit rates for permanent employees to comply with GASB 45.

Negotiations for employee contracts with all bargaining units began in 2010-11 and settlements had been reached by the end of fiscal year 2011-12. The agreements are expected to be approved by the Board of Trustees at the September board meeting.

### 2012-13 Unrestricted General Fund Expenditure Plan

<b>2012-13 Final</b>	<b>EXPENDITURES</b>
\$92,685,156	<p>Site Allocations – Includes allocations for salaries and benefits adjusted for growth per the allocation model, for step and column changes and longevity. Please refer to the following page for details.</p> <p>Benefits – Includes benefit increases known to date. This also includes a benefit for the future cost for District paid retiree medical benefits to comply with GASB 45 requirements.</p>
7,368,800	Retiree Benefits – Includes benefit increases for 710 retirees’ health and dental premiums.
1,104,200	Formula Adjustments/Contracts – Cosmetology sales, facility use rental fees, and 8% of non-resident tuition. Expenditure budget corresponds with revenue assumption in Miscellaneous revenue.
62,150	Apprenticeship – Expenditure budget corresponds with revenue assumptions. Programs include automotive technology at Skyline College and continuing programs at CSM.
4,188,929	Miscellaneous – Includes audit fees, banking and credit card fees, bad debt, IRS fees to process forms, AFT and Academic Senate release time, special events fund, CALPERS/STRS administrative fee, community education and other miscellaneous fees.
4,077,127	Utilities – Includes gas, electricity, water, garbage, and telephone charges. The Facilities Department analyzes projected costs for new campus buildings as well as rate increases and offsets from the cogeneration plants.
866,304	International Education – Assist sites to develop global strategies for marketing/recruitment.
2,182,198	Salary commitments – Includes step and column annual increases.
2,000,000	Managed Hiring – Includes resources necessary for the placement of staff into unfunded classified positions, thereby avoiding layoffs.
1,139,723	Insurance – Includes \$291,000 transfer to Self-Insurance fund and property liability insurance coverage in the amount of \$848,723.
482,000	Consultant/Legal/Election – Includes \$282,000 in consultant and legal fees and \$200,000 for election costs.
296,743	Staff Development – Includes annual allocation for Professional Development, Management Development, and Classified Staff Development. The annual allocation of \$50,000 to the Trustees’ Program Improvement fund remains suspended for fiscal year 2012-13 per Board of Trustees action on December 2009 as this is now funded through Measure G.
1,228,043	Software/Hardware/Telephone – Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges. After reviewing technology expenses, this line item is expected to increase according to existing and new contracts.
-0-	Retirement Reserve Transfer – No transfer to the retirement liability account as these costs are now part of regular benefits.
-0-	Museum of Tolerance – Temporary suspension of MOT activities.
<b>\$117,681,373</b>	<b>TOTAL PROJECTED EXPENDITURES</b>

**2012-13 BUDGETED EXPENDITURES**

The total Unrestricted General Fund budget includes site allocations and the beginning balance as indicated in following major uses:

**Salaries** **\$73,895,643**  
 The expenditure budget for salaries includes increases for step placement and longevity. Salaries and benefits combined account for more than 80% of the budget.

**Benefits\*\*** **\$29,334,823**  
 Updates to benefit rates for 2012-13 are included. The budget includes the January 1, 2013 increases in non-capped premium rates for employees and retirees and increase in employee health premium caps as part of the negotiated settlements. This amount also includes a benefit for the future cost for District paid retiree medical benefits. Each site has the responsibility of managing its own benefits.

**Supplies** **\$6,462,499**  
 Projected expenditures in this category include all types of operating expenses for office supplies, subscriptions, printing, gas, oil and tires.

**Other Expenses and Services** **\$17,476,355**  
 The expenditure budget includes increases for utilities, including projections for increases in maintenance costs. Also included are projected expenditures for insurance, telephone service, and increases in computer hardware and software contracts.

**Equipment** **\$ 218,253**  
 Expenditures in this category include instructional equipment, library books, furniture, and site and building improvements. A large majority of the District’s capital expenses are included in the Capital Projects Fund.

**Transfers/Other** **\$ 1,577,924**  
 The Unrestricted General Fund includes transfers to other District funds. The projected transfers include transfers to Self-Insurance and benefit costs in the Parking Fund. Other budgeted amounts include set-asides for contingency.

**Total Expenditure Budget** **\$128,965,497**

**Site Allocations**

**Cañada College**  
 Site Allocation \$16,260,933  
 11-12 Ending Balance 823,327  
 Total \$17,084,260

**College of San Mateo**  
 Site Allocation \$27,927,242  
 11-12 Ending Balance 1,803,947  
 Total \$29,731,189

**Skyline College**  
 Site Allocation \$28,019,676  
 11-12 Ending Balance 1,342,738  
 Total \$29,362,414

**District Office**  
 Site Allocation \$10,682,146  
 11-12 Ending Balance 484,819  
 Total \$11,166,965

**Facilities**  
 Site Allocation \$ 9,769,159  
 11-12 Ending Balance 775,642  
 Total \$ 10,544,801

**Total**  
 Site Allocations \$92,685,156  
 11-12 Ending Balance 5,230,473  
 Other -0-  
 Total \$97,915,629

*The 2011-12 site ending balances will be used to partially cover deficits in the current fiscal year.*

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

*\*\*Benefits are managed by the sites and rates calculated using the fringe chargeback method rather than actual percentages.*

### Budget Summary

**Revenue**

Beginning Balance	\$ 19,601,580
2012-13 Revenue	<u>115,247,986</u>
Total	\$134,849,556

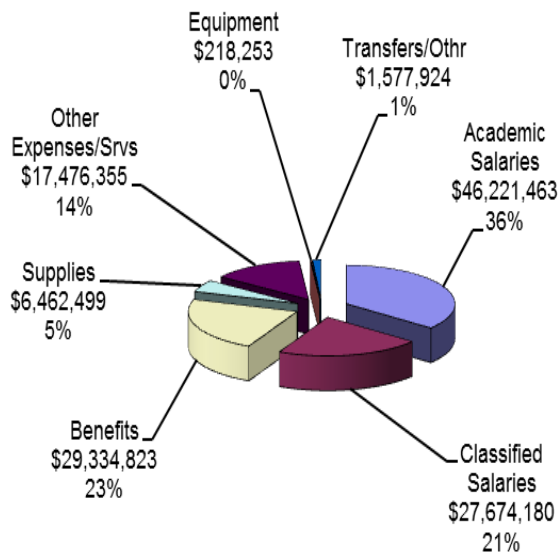
**Expense**

Site Allocations	\$92,685,156
Central Services	24,996,214
2012-13 Committed	<u>13,717,501</u>
Subtotal	\$131,398,871

Contingency	5,884,069
Total	\$137,282,940

Deficit	\$ (2,433,384)
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2012-13 Budgeted Expenditures  
By Account Type



**District Committee on Budget and Finance**

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

Members for 2012-13 include:

Kathy Blackwood, Interim Executive Vice Chancellor, Committee Chair

Eloisa Briones, Budget Office, Skyline

Ray Chow, Interim Chief Financial Officer, Dist

David Clay, Academic Senate, Cañada

Laura Demsetz, Academic Senate, CSM

Robert Hood, Classified, Cañada

Maggie Ko, Classified, CSM

Barbara Lamson, Classified, Skyline

Vickie Nunes, Budget Office, Cañada

Masao Suzuki, AFT, Skyline

Linda Whitten, Academic Senate, Skyline

Jozsef Veres, AFSCME, Cañada

Henry Villareal, Budget Committee, CSM

Student representatives from each campus

## **OTHER FUNDS**

### **SELF-INSURANCE FUND**

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

Due to its favorable insured loss experience and current insurance market conditions, the District expects minimal changes to insurance rates for 2012-13. However, refurbished buildings have resulted in higher values that have, in turn, resulted in increased property insurance expense.

Workers' compensation costs have also decreased allowing the District to adjust the internal charge percentage from 2% to 1% of salaries. Additionally, student insurance premiums decreased 8% with some changes aligned with the new nationwide medical plan; however, most major coverages have remained unchanged from the 2011-12 plan. The District's high loss-to-premium ratio (losses almost exceeding the premium paid) for student insurance imposes a high experience modification impact upon the insurance rate.

The 2012-13 budget, detailed on Page 56, totals \$1,282,000. Estimated income is \$1,090,000 which consists of a transfer from Fund 1. The net beginning balance of the Self-Insurance Fund is \$8,772,642. This balance will cover incurred but not yet reported losses.

### **DEBT SERVICE FUND**

The purpose of the Debt Service Fund is to account for the accumulation of resources for, and the payment of, general long term debt. Revenue to this fund comes from the assessed property taxes to pay off the General Obligation Bonds.

The Debt Service Fund budget for 2012-13, shown on Page 58, totals \$29,030,413 which includes debt reduction principal and interest payments. Estimated income is projected at \$29,220,000. The net beginning balance is \$23,632,460. The schedule for long term debt can be found on Page 138.

### **RESTRICTED GENERAL FUND**

The Restricted General Fund accounts for specially-funded federal, state or local grants or agreements which have specific purposes and must be spent accordingly. The 2012-13 Final Budget includes the most current data available. A list of the specific programs and grants can be found on Pages 60-62.

Included in the Restricted General Fund are the Health Services and Parking Programs. Health fee income is estimated at \$1,080,000. Parking fee income is estimated at \$3,354,316.

The Restricted General Fund budget for 2012-13, as shown on Page 67, is \$27,768,125. The net beginning balance in the Restricted General Fund is \$13,495,708.

## CAPITAL PROJECTS FUND

The 2012-13 budget detailed on Page 76 totals \$9,468,367. Budgeted income is projected at \$3,725,392 consisting of interest income and redevelopment funds.

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.

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 70-72.

### Capital Improvement Program

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

Staff 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 legislature failed to place an educational facilities bond on the ballot in 2006, 2008, 2010, and 2012.

Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed reflect currently planned schedules as of August 2012, but are subject to change.



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

- Building 5 Dining Room Remodel
- Buildings 5/6 Student Center/Classroom Modernization (State-funded)
- Buildings 19/21 Animation Lab Conversion
- Electrical Infrastructure Upgrades (State-funded)
- Campus Wide Exterior Painting
- Gym Bleacher Replacement
- Parking Lot 4 Planter and Entrance Upgrade, Fire Road Paving
- Various small projects including Building 16 Physical 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:

- Light Pole Banner and Signage

- Anticipated Completion date: Fall 2012
- Exterior Wayfinding Signage
  - Anticipated Completion date: Winter 2012
- Tennis Court and Parking Lot Renovation
  - Anticipated Completion date: Winter 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 13 Multiple Program Instructional Center Modernization, Final Project Proposal (FPP)



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

- CIP2 Design-Build Project
  - Sitework Improvements
  - Building 10 College Center
- Building 5 Esthetician Area Electrical Safety Improvements
- Building 34 Modernization
- Campus Wide Exterior Painting
- Hillsdale Parking Lots
- North Gateway Project Phase 1: Electrical Load Center 8 and Tree Maintenance
- PG&E Gas Line Replacement
- Vehicular Entry Security Cameras
- 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: Winter 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: Fall 2012
- Edison Parking Lot
  - Scheduled to Commence: Pending Legal Appeal
- Building 5 Restrooms Renovation and ADA Upgrade
  - Scheduled to Commence: Winter 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 19 Emerging Technologies Center (FPP)



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

- CIP2 Design-Build Project
  - Building 4 Multicultural Center, Cosmetology, Administration and Classrooms
  - Sitework and Roadway Improvements
- Building 2 One Stop Remodel
- Building 6 Servery Remodel and Floor Upgrade
- Building 6 Public Area Enhancements
- Building 14 Loma Chica Child Development Center Remodel
- Building 19 Pacific Heights Environmental Science Lab Remodel
- Campus Wide Exterior Painting
- Electrical Infrastructure Upgrades
- Track and Field Erosion Control
- Various small projects including Building 2 CALT and Computer Network Program Relocation, Building 1 Career Center Remodel, Building 1 Job Placement Center Remodel, Building 4 Northeast Stair and Lighting as well as Building 1 Distance Education

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

- Disabled Student Programs and Services (DSP&S) Relocation
  - Anticipated Completion date: Fall 2012
- Building 4 Roof Plaza
  - Anticipated Completion date: Fall 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)



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**District Wide Completed Construction Projects** – The following projects were completed during the past fiscal year:

- District Wide Bay Area Air Quality Management District (BAAQMD) Boiler Emissions Upgrade Project
- District Wide Automated External Defibrillator (AED) Deployment



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

- District Office Parking Lot Soil Investigation and Improvements
  - Anticipated Completion date: Fall 2012

**District Wide Future Construction Projects:**

- District Wide Athletic Field Replacement
- District Wide Infrastructure Analysis and Survey
- District Wide MPOE Infrastructure Analysis
- District Wide Electric Vehicle Charging Stations

**AUXILIARY or ENTERPRISE FUNDS**

**Associated Students**

The Student Bodies represent student interests at each of the Colleges. Associated Student Body financial statements and summaries of activities, as submitted by the Colleges, are included on Pages 113-137 of this report. Total income and expenditures for the Associated Student Body (ASB) comparing fiscal years 2010-11 and 2011-12 are listed below:

<b>Associated Students Income</b>	<b>2011-12</b>	<b>2010-11</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$110,173	\$96,792	\$13,382	14%
College of San Mateo ASB	169,047	186,438	(17,391)	-9%
Skyline College ASB	125,920	144,714	(15,954)	-11%

<b>Associated Students Expenditures</b>	<b>2011-12</b>	<b>2010-11</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$94,783	\$51,535	\$43,248	84%
College of San Mateo ASB	163,991	124,104	39,887	32%
Skyline College ASB	105,458	85,830	19,628	23%



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

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

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

Associated Students Net Income	2011-12	2010-11	\$ Change	%Change
Cañada College ASB	\$15,391	\$45,257	\$(29,866)	66%
College of San Mateo ASB	5,056	62,334	(57,278)	-93%
Skyline College ASB	20,462	56,044	(35,582)	-63%

All three ASB’s have recorded decreases in net income compared to last year. Student fees income was slightly lower than last year due to drop in enrollment. The decrease in net income was largely due to increase in program and publicity expenses at all three Colleges. Besides program expenses, CSM also recorded an increase of student assistant payroll of \$18,390.

**Bookstores**

Fiscal year 2011-12 was another tough year for the District Bookstores. The overall success of campus auxiliary services and commercial operations is dependent on a strong, stable enrollment each year. Significant enrollment decreases impact sales dramatically for all auxiliary commercial operations. The impact of a lower enrollment on textbook sales is dramatic. In order to compete in this environment of lower enrollment and increased competition from on-line retailers, the Bookstore management team focused on an action plan that would not only allow us to remain more than competitive in the textbook category but would also bring in new sales opportunities to the College Bookstores. The award winning textbook rental program received some major cash infusion this year allowing us to increase our rentals by 25% this year over last year. Additionally, the success of PAWS for Coffee at College of San Mateo, completing its first full fiscal year in operation joining Cañada College Bookstore’s Pony Espresso, allowed both Bookstores to serve hundreds more students and staff every day and bring exciting new products to the campus. These shops are so successful that in January 2012, we opened World Cup Coffee and Tea at Skyline after insourcing this service from a previously outsourced vendor as we did at College of San Mateo last year. Now that each of the Bookstores has fully operational coffee concessions, they have added a revenue source that has helped to defray the effects of the downward enrollments and the increased pressures on the textbook departments.

In addition to the coffee concessions, the Bookstores assumed the operation of Graphic Arts at Skyline College and opened Campus Copy and Post at College of San Mateo. These operations give the Bookstore team even more products and services to offer each of the Colleges and the community. These operations are both young in terms of their expansion into a full retail shop but we have great expectations that both will continue to grow and further supplement Bookstore sales. Thanks to these efforts, the Bookstores continue to offer the best service to our community, manage expenditures well and once again ended the year with a financial surplus. This is a significant accomplishment as the loss in textbook sales of \$684,000 this year, coupled with a loss of \$760,000 in textbook sales last year, would normally all but doom any operation. However, despite the dramatic drop in textbook sales, the Bookstores returned a surplus of \$260,000 to its reserve this year versus the \$196,000 we returned to the reserve last year. The entire Bookstore team is to be credited with these stellar results. More detail is discussed below.



As the most visited place on any college campus, the Bookstore is

charged with both meeting and exceeding the needs of students, faculty and staff. The Bookstores are committed to striving for further innovation and will continue to provide exceptional service to the community.

Following are highlights of the successes and challenges this past year including financial performance.

### Staffing Changes

With the addition of the two copy centers to the Bookstore operations, we were pleased to welcome Katie Beverly to the Skyline Bookstore team. Katie supervises the operation of Skyline Graphic Arts that now falls under the direction of the Skyline Bookstore. Katie previously worked for KCSM and is a vital addition to our team. At CSM, we welcomed Alan Quale who is working with us as a short term staff member at Campus Copy and Post. This operation falls under the Bulldog Bookstore. Alan has many years of print shop experience and brings with him a wealth of knowledge, skills and abilities.

PAWS for Coffee, located in the College Center building on the campus of College of San Mateo, has been so incredibly successful that we were able to open an additional Bookstore Operations Assistant position to handle the day to day supervision of this new enterprise. After a competitive interview process, Charles Cianos was chosen for the position. Charles is no stranger to CSM or to the District Bookstores. Charles started his career here as a student at Cañada College and worked in the Cañada Bookstore from 2003 through 2010 while he was a student at Cañada as well as while attending San Jose State University where he graduated with a Bachelor's Degree in Anthropology in December 2010. We are so proud that many of our student employees rise to the top while in our employ. It is not a surprise to anyone in the Bookstores that all but two of our classified and management team now working in the Bookstores started at one of our Colleges as a student employee in the Bookstore.

Charles is a focused, service driven individual who always sees the glass half full. His optimism and enthusiasm for his work is clearly evident in everything he does. The Bookstore team was so impressed with Charles that when we opened PAWS for Coffee at CSM in April 2011, he was asked to join our team as a short term employee to help us get this new enterprise up and running. Thankfully, he agreed and the results speak for themselves. While he was at CSM in the short term position, he was instrumental in developing the enterprise to where it is now, operating as a fully financially successful part of the Auxiliary organization.

Skyline Bookstore added World Cup Coffee and Tea in January 2012. The shop was an immediate success and had daily sales equal to the sales at PAWS for Coffee. As such, we decided to add another Bookstore Operations Assistant position to handle the daily supervision of the operation. We were pleased to hire Julie Einboden to fill this position. As with Charles, Julie is no stranger to Skyline College. After taking Bruce Greenstein's ENVS 680 course on Building Performance Retrofitting, she accepted a short term position working in the program as an Instructional Aide with Professor Greenstein this past spring. When Julie saw an opportunity to join the Skyline Bookstore as a classified staff member, she jumped at the chance and applied.

Julie spent the large part of her career as the Bakery Manager at a local Costco. She has superior customer service skills and a background that brings a number of highly desirable qualities to the team at the Bookstore and World Cup Coffee and Tea. She is focused, driven, and passionate about her product and services. Julie has an outgoing personality that will be a perfect fit at Skyline College and is a great addition to an already stand-out store staff.

### Course Materials Sales

The sale of new and used textbooks, coursepacks, digital books and rental books are the core mission of the District Bookstores and account for roughly 85% of the total sales in the District Bookstores. Bookstore managers, Jai Kumar from Cañada College, Kevin Chak from Skyline College and James Peacock from College

of San Mateo, work very closely with our faculty and academic support staff as well as publishing company representatives to ensure that the Bookstores meet their goal in providing the right book at the best price at the exact time the student needs it. In addition to this, the Bookstore managers are charged with obtaining as many used textbooks as possible as well as identifying titles to add to our textbook rental program. The Bookstore managers also work closely with the academic department support staff, faculty and Deans to coordinate constructive dialogue with publisher representatives to offer customized textbook packages and incentives that will result in lower prices for students and provide a useful tailored product for the students' learning experience.

To date, there are four major used textbook wholesale companies in the United States. Every college and university in the country sends its textbook list to these wholesalers with the hope of obtaining as many used textbooks as possible. The key to success is getting the booklist from the faculty as early as possible to work with the companies for the longest period possible. Equally important and doubly beneficial to the student is our ability to buy back books at the end of each semester. When textbook orders are processed by the Bookstore on time and the textbook is being readopted in the same edition for the coming semester, the Bookstore can give the student a 50% cash return on his or her investment and further supplement the stock of used textbooks for future students. Used textbooks represent the best overall savings to our students. Priced 25% less than new textbooks, used textbooks are obtained through a rigorous procurement process by each store manager.

This year, textbook sales dropped with an 18% overall reduction in new textbook sales and a 6% drop in used textbook sales. Course pack sales dropped by 11%. A bright spot continues to be our textbook rentals which increased by 25% this year. The decline in textbook sales can be explained in large part by the reduced enrollment. The increase in rental textbooks also affects the sale of textbooks. The more textbook titles we rent, the fewer books students will buy. Because the textbook rental titles are books that are used semester after semester, the impact of this type of increase is most significant on used book sales.

There also continue to be increases in the number of custom packages adopted. Custom packages are designed for a specific course by a professor and a publisher working in coordination with the Bookstore management team. Custom textbooks often have a pricing advantage for students and allow a professor to customize the material specifically for his or her class leaving out other material that may not be relevant to the class. These packages cannot be obtained used and affect the sale of used books as well. Skyline has introduced a number of newly designed packages this academic year.

Lastly, the numerous online competitors that have cropped up this year doing everything from selling books to renting books have been an additional challenge for brick and mortar college bookstores across the country. Despite all of our challenges, the unit sales of textbooks decreased 5%. This modest reduction, which is lower than our enrollment decline, attests to the fact that we have not lost any valuable market share. Thanks to our successful rental program, we are meeting the needs of our students in the most cost effective manner possible. This is actually quite extraordinary and displays the commitment of our student customers as well as our faculty and staff to support the Campus Bookstores.

### Textbook Rental Program

The textbook rental program continues to flourish and serve as a model for college bookstores around the country. Thanks to the joint efforts of Vice Chancellor Tom Bauer, the District Foundation team (in partnership with our District Bookstore and auxiliary vendors) and innovative work of Cañada Bookstore Manager Jai Kumar in collaboration with campus partners, we continue to raise funds to purchase additional textbooks for the rental program at all three of the Colleges. In addition, the Bookstores continue to add inventory to the program using their reserve dollars. Cañada College continues to lead in its efforts to raise funds for the program as well making Cañada Bookstore the leader in textbook rentals in the District and possibly the State. The District Bookstores now boast over 1,600 titles in the textbook rental program spanning most disciplines at the three Colleges. These efforts

account for the increase in textbook rentals this year. 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 made a major impact on the 2011-12 academic year with thousands more volumes and hundreds more titles added to the textbook rental program.

Textbook rentals increased 25% this year over last year. In fiscal year 2011-12, the Bookstores rented textbooks valued at \$1,100,000 for \$277,462, savings students \$822,538. This year, the Bookstores rented textbooks valued at \$1,500,000 for \$371,000, saving students \$1,129,000 this academic year alone.

The program has saved students more than \$5 million since 2005 with recent inventory additions increasing that number exponentially. We expect the cumulative savings to top \$7 million dollars by Fall 2013 with our rental library, which started out with 35 titles in 2005 and now exceeds 1,600 titles spanning almost all disciplines and growing at a rapid pace, thanks to the support of the Colleges and generous donors. Special acknowledgement and continuing congratulations go to Jai Kumar and Cañada store staff Brian Horwitz and Laura Brugioni along with a dynamic team of student assistants. The Cañada Bookstore leads the District in all matters concerning textbook rentals and was the founding store of the program. The commitment of all three College administrations to the success and growth of this program, along with the dedication of the Bookstore teams, make this award winning program a shining success.

### Non-Textbook Rental Items

Course materials includes more than just books. In addition to textbooks, the District Bookstores rent TI83 graphing calculators and i>Clicker2 classroom response devices. In Spring 2012, the rental inventory of these items were greatly increased with a \$25,000 commitment by President Regina Stanback-Stroud. This allowed the Skyline Bookstore to add 250 i>Clicker2 devices and an additional 250 TI83 graphing calculators to Skyline College Bookstore's non-textbook rental inventory. In that short time, Skyline College students have saved \$17,000 by renting a TI83 graphing calculator and \$11,000 by renting an i>Clicker2 device instead of purchasing them. The \$100,000 support of President Stanback-Stroud at Skyline College last year to purchase additional inventory for the textbook rental program plus the \$25,000 for these essential non-book items has made a significant, positive impact on student's abilities to have all of the required materials to successfully complete the class. Overall, SMCCCD students saved over \$52,000 in 2011-12 by renting non-textbook items at the Bookstores.

### **SMCCCD Bookstores 2011-12 Course Materials Sales Comparison**

<i>CSM</i>	Description	2010-11	2011-12	\$ Difference	% Difference
	New	\$1,408,765	\$1,225,943	\$(182,822)	-13%
	Used	633,996	573,548	(60,448)	-10%
	CoursePacks	87,854	60,784	(27,069)	-31%
	<b>Total</b>	<b>2,130,615</b>	<b>1,860,275</b>	<b>(270,339)</b>	<b>-13%</b>
	Rental	24,519	38,228	13,709	56%
	NTE (Unit Sales)	\$2,352,169	\$2,143,585	\$(208,583)	-9%
<b>SKYLINE</b>	New	\$1,605,889	\$1,395,252	\$(210,637)	-13%
	Used	558,476	556,417	(2,059)	0%
	CoursePacks	72,237	84,134	11,897	16%
	<b>Total</b>	<b>2,236,602</b>	<b>2,035,803</b>	<b>(200,799)</b>	<b>-9%</b>
	Rental	85,144	138,712	53,568	63%
	NTE (Unit Sales)	\$2,691,100	\$2,691,989	\$889	0%

<b>CANADA</b>	New	\$950,152	\$ 746,087	\$(204,065)	-21%
	Used	295,843	278,916	(16,927)	-6%
	CoursePacks	49,877	43,661	(6,216)	-12%
	<b>Total</b>	<b>1,295,872</b>	<b>1,068,664</b>	<b>(227,208)</b>	<b>-18%</b>
	Rental	167,799	182,535	14,736	9%
	NTE (Unit Sales)	\$2,015,805	\$1,848,115	\$(167,690)	-8%
<b>TOTAL District</b>	<b>New</b>	<b>\$3,964,806</b>	<b>\$3,367,282</b>	<b>\$(597,524)</b>	<b>-15%</b>
	<b>Used</b>	<b>1,488,315</b>	<b>1,408,881</b>	<b>(79,434)</b>	<b>-5%</b>
	<b>CoursePacks</b>	<b>209,968</b>	<b>188,579</b>	<b>(21,388)</b>	<b>-10%</b>
	<b>Total</b>	<b>5,663,089</b>	<b>4,964,742</b>	<b>(698,346)</b>	<b>-12%</b>
	<b>Rental</b>	<b>277,462</b>	<b>359,475</b>	<b>82,013</b>	<b>30%</b>
	<b>NTE (Unit Sales)</b>	<b>\$7,059,074</b>	<b>\$6,683,690</b>	<b>\$(375,384)</b>	<b>-5%</b>

\*\*\*New Text Equivalent (NTE) updated to include both used books and rental books for the purpose of unit sales evaluation. NTE represents the value of all books at the new price to accurately measure unit sales.

### Student Employees



The District Bookstores are fortunate to have the talents of many students working in the Bookstores at all three Colleges. Student employees provide essential perspective on the needs of students to the Bookstore management team and classified staff, provide essential services to the Bookstore and are able to learn how to work in a fast paced retail environment with a focus on exceptional customer service. Many of our student employees are so successful that the majority of the classified and professional supervisory staff working in the Bookstores today actually started as student employees.

Computer product sales decreased by \$224,000 this year over last year. As there is little to no gross margin on computer sales, we experienced a commensurate decrease in our cost of sales. So, while disappointing, there was little impact to our bottom line from the loss of these sales. The unfortunate reality is that we will not be able to offer this valuable service to our campus community. The District Bookstore team has expanded our offering of Dell computer products in stores this year and has recently started to offer Hewlett Packard products. We will continue to offer products and services that give the best value for our customers.

### Bookstore Contribution

It is important to note that the Bookstores are required to be self-sustaining and cover all of their operational expenses. There is no Fund 1 support for the Bookstores or any other District enterprise operation. In addition, the Bookstores return money to the District for additional support and for the support of students each year.

Below are some of the highlights of this District support:

- \$104,000 in salary and benefit support to District which offsets Fund 1 expenses
- \$67,700 in support to the Peninsula Library System
- \$6,000 per year in student textbook scholarships
- \$15,000 per year in product donations to campus causes
- \$65,000 in product to support the textbook rental program

In addition to the support mentioned above, the Skyline College Bookstore and Sky Café were proud to have created a new level of sponsorship for the Skyline College President's Innovation Fund. The new category of **Premier Innovation Sponsor** recognizes this record setting lead individual sponsorship of \$10,000. Vice Chancellor of Auxiliary Services and Enterprise Operations, Tom Bauer shared many kind words about the College, its leadership and the excellent Skyline Bookstore staff, led by Kevin Chak and the team at Sky Café, managed by Hugo Ramos and Rick McMahon of Pacific Dinning. The team's focus on providing the highest quality of service to the students, staff and faculty of Skyline College made the gift possible.

The Bookstores are proud of this support and plan to continue supporting the goals and objectives of the District. These contributions would not be possible if not for the continued efforts of the Bookstore teams: From CSM, James Peacock, Mary Leonard, Jackie Collado, Munendra Sharma, Ben Cathie and Charles Cianos; from Skyline, Kevin Chak, Marta Cuellar, Matt Hernandez, Tan Tam Wai, Katie Beverly and Julie Einboden; from Cañada, Jai Kumar, Brian Horwitz and Laura Brugioni and Faamanu Alala.

### Computer and Software Sales

After the District Bookstores' partnership with Apple Computer ended in April 2010, we searched for other partnerships to offer to the District community. The District Bookstores began to expand their selection of Dell computer products and search for other academic offerings for students, faculty, and staff. As a result, Hewlett Packard's (HP) product line was added to our academic offerings along with tablet and netbook computers from Acer, Asus, Samsung, and Toshiba.

The District Bookstores also expanded the selections of academic software from Microsoft, Adobe, and Intuit. We will continue to offer products and services that offer the best value for our customers.

### Financial Information

The Bookstore Fund budget for 2012-13 totals \$8,457,700 as indicated on Page 78. The net beginning balance for the Bookstore Fund is \$7,133,273. The budget includes provisions for increased annual cash flow requirements, inventory and full maintenance needs of the store facilities.

The following data reflects Bookstore operations for the fiscal year beginning July 1, 2011 through June 30, 2012. It includes Fall 2011, Spring 2012 and Summer 2012 semesters.

<b>Bookstore Sales</b>	<b>2011-12</b>	<b>2010-11</b>	<b>\$ Change</b>	<b>% Change</b>
Regular Merchandise Sales	\$ 6,903,686	\$ 6,909,140	\$ (5,454)	0%
Computer Products Sales	\$ 183,656	\$ 202,988	\$ (19,332)	-10%
Total Merchandise Sales	\$ 7,087,342	\$ 7,112,128	\$ (24,786)	0%
Textbook Rental Sales	\$ 359,475	\$ 277,467	\$ 82,008	30%
Production Service Income	\$ 209,491	\$ -	\$ 209,491	100%
Total Sales	\$ 7,656,308	\$ 7,389,595	\$ 266,713	4%



Regular merchandise sales have decreased only modestly this year compared to last year despite a loss of \$684,000 in textbook sales. The decrease in textbook sales is a result of our decline in enrollment due to the State financial crisis. The bright light for the Bookstores comes from our convenience and coffee sales. This year, the Bookstores sold \$1.1 million dollars in coffee and convenience products compared to \$582,000 last year. We also saw significant increases in the sale of school and office supplies, gifts and sundries.

The decline in computer sales may be attributed to the now defunct partnership with Apple and a decrease in institutional sales to the Colleges which are cyclical in nature due to lifecycle replacement. It is important to note that since the direct relationship with Apple has ended for the Bookstores, the District will purchase computers from Apple via General Services. These sales will not return to the Bookstores. The Bookstores currently offer Dell and Hewlett Packard computer products in store.

Cost of sales decreased modestly by 2% this year. The Bookstores reported shrinkage (loss) of 1 percent this year. The industry standard is 2%. Total Operating Expenses increased dramatically this year due to a number of factors including increased software and hardware maintenance fees as well as wage and benefit increases due to the labor intensive operations of the coffee and convenience shops at all three Colleges. Despite the loss of the other income derived from the commission on Apple sales, we realized an increase in interest and other income.

The most impressive result highlighted below is that despite a loss in textbook sales this year, we managed to return a net surplus of \$259,696 to our reserve. This could not have been accomplished without the hard work of every Bookstore employee. It is truly noteworthy in such a difficult financial climate for the State and our District. Despite the challenges that face us from competitors all around and from lower enrollment, the Bookstore team will strive to meet financial goals and provide exceptional service to the Colleges and the community.

Below is a summary of comparative figures:

<b>Bookstore Recap</b>	<b>2011-12</b>	<b>2010-11</b>	<b>\$ Change</b>	<b>%Change</b>
Total Merchandise Sales	\$ 7,087,342	\$ 7,112,128	\$ (24,786)	0%
Total Textbook Rental Fees	359,475	277,467	\$ 82,008	30%
Production Service Income	209,491	-0-	\$ 209,491	100%
Cost of Goods Sold	\$ 4,578,561	\$ 4,668,077	\$ (89,516)	-2%
Gross profit	\$ 3,077,747	\$ 2,721,518	\$ 356,229	13%



Total Operating Expenses	2,781,584	2,431,960	\$ 349,624	14%
Net Income from Operations	296,163	289,557	\$ 6,605	2%
Interest and Other Income	200,296	179,203	\$ 21,094	12%
Net Income Before Other Expenses	\$ 496,459	\$ 468,760	\$ 27,699	6%
<b>District Support</b>				
Other Expense: Admin Salary/Benefits	103,686	121,953	\$ (18,267)	-15%
Other Expense: District Support	133,077	150,967	\$ (17,890)	-12%
Net Change in Fund Balance	\$ 259,696	\$ 195,840	\$ 63,856	33%

While the Bookstores ended 2011-12 in the black after all expenses, it was a very challenging year financially as articulated here. The District Auxiliary and Commercial Operations are dependent on a strong, stable enrollment for continued success. In addition to using our magnificent new facilities to their maximum potential, 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 County Community College District.

### Cafeterias

The Cafeteria Fund budget for 2012-13 totals \$170,000 as indicated on Page 80. The net beginning balance in the Cafeteria Fund is \$337,374.

#### Beverage, Snack and Food Service Vendors –

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

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

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

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

The Bayview Dining Room at the CSM College Center is the premiere eatery and gathering space on campus. The dining area is consistently crowded with students. 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 second station, Rick's American Grill, serves up all grill items including burgers, chicken and pork as well as paninis, soup and a full sandwich shop. The salad bar is fully stocked with over 40 items to create your own special salad. Rick and his team work with the students and staff to refine the menu and attend to the culinary tastes of the College community.

Auxiliary Services and Pacific Dining have teamed up in marketing the Bayview Dining Room at College of San Mateo to outside people and groups for their events. The response from the community has been remarkable. To date, we have hosted banquets, bar mitzvah's, quinceañeras, weddings and reunions in addition to renting space for city firefighter testing, two job fairs hosted by Representative Jackie Speier (D-CA 12th District) as well as events hosted by San Mateo County and the San Mateo Chamber of Commerce. These events provide not only a financial benefit which allows us to maintain this beautiful facility but also engages the community directly and brings people who may otherwise never come to the College or to the campus. This direct engagement of the community helps us to do our part to tell the story of College of San Mateo as well as the District and introduce people to all of the positive changes that have taken place under the direction of our Board and Chancellor and due to the generosity of the voters of San Mateo County who have generously supported our two bond initiatives. It is important to note that we have done very little marketing of the facility at this point. To date, the over 35 events we have hosted have all been through word of mouth after someone attends one of our events. Pacific Dining and Auxiliary Services will be partnering on a marketing campaign that will include both the Skyline and College of San Mateo dining rooms in the 2012-13 academic year.

The exciting news is that the newly renovated Building 5 at Cañada opened in time for the start of Fall 2012 classes. The café, formerly known as Farm Hill Grill, is taking the name of the dining room as well so the café and dining area will be known as **The Grove**.



The entire area has gone through a mechanical and interior facelift, enhancing the beauty and design of the space. New equipment was added in the café servery and major work was done including new floors, paint and lighting

as well as the installation of a new, larger salad bar. We have very high hopes that renovation of this building after almost three years will go a long way to enriching the lives of students and staff at Cañada College and allow Pacific Dining to greatly expand the menu selections in this redesigned space.

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

In Spring 2012, renovation began in two phases on the entire first floor of B6 to enhance the dining room and adjacent spaces for students. In early May 2012, sections of the dining area surrounding the current faculty and staff lounge, the fireplace and the student and cyber lounges were cordoned off for demolition work which began almost immediately to ensure that as much of the heavy work was done before commencement. Almost all of the heavy and deafening work was done overnight so that it did not disrupt the daily activities in the building. While there was work going on in the surrounding areas during the day, precautions were taken to ensure it did not interfere with daily life at Skyline. Our partners at Coulter Construction, Facilities, Swinerton and all of the contractors on the job did their utmost to keep a pleasant working and dining environment.

Immediately following commencement, the dining area of the building was closed. The floors in that area were stripped, grounded down and sanded in preparation for the concrete to be stained and polished. Once the floors were finished, installation of new furniture began and lighting fixtures were put in place. The new student lounge and staff lounge were ready and completed by Summer 2012.

Food service income has decreased considerably, booking a loss of \$80,898 last year. The primary reason for the loss was the disposition of the mobile kitchen at CSM which was sold in March 2011. Further affecting sales is the State fiscal crisis which has dramatically impacted not only the enrollment at all three Colleges but also the drop in number of catering requests throughout the District for meetings and events. The good news is that with the opening of College Center, we have seen a dramatic increase in food service sales at that location as well as rental of the facility by outside groups. These rentals have not only brought in rental revenue to the District but also increased food sales from which the District receives a commission.

Vending income has decreased slightly compared to last year. Overall expenditures have declined dramatically this year with the disposition of the CSM mobile kitchen having a significant impact on last year's financial performance. All other expenses related to the repair and maintenance of equipment at the three College dining locations is in line with where they were last year.

Income from food service and vending contracts enables the District to provide food and beverage services to the students. These combined resources, along with interest income, also provide a stable Cafeteria fund not requiring support from the general fund. As part of the Enterprise Fund, the cafeteria and vending operations and are fully self-supporting. No General Fund dollars go to support any Enterprise operation. The fund is also responsible for the long-term maintenance and upgrading of aging facilities and equipment, as well as all expenses relating to the ongoing operational requirements under the food service and vending contracts.

**Cafeteria Fund summary:**

<b>CAFETERIA FUND</b>	<b>2011-12</b>	<b>2010-11</b>	<b>\$ Change</b>	<b>% Change</b>
Food Service Income	\$109,422	\$116,149	(\$6,727)	-8%
Vending Income	73,486	74,627	(\$1,141)	-2%
Interest Income	4,753	2,964	\$1,789	60%
Rental Income	24,101	5,004	\$19,097	382%
Total Income	\$211,762	\$198,744	\$13,018	7%
Expenditures	209,034	279,600	(\$70,566)	-25%
<b>Net change in Fund Balance</b>	<b>\$2,729</b>	<b>(\$80,856)</b>	<b>\$83,585</b>	<b>-103%</b>



The numbers above reflect that food service income is down because in 2010-11, we had two contracted coffee concessions operating: Drip Coffee at College of San Mateo and El Capitan Espresso at Skyline College. Drip Coffee ended its operation at College of San Mateo in August 2011 (reflected by the small amount of commission showing for this year) and El Capitan Espresso ended its operation at Skyline College in December 2011 (reflected by the \$9,298 in commission this year).

The table below illustrates an increase in food service income at all three Colleges this year with the largest increase at College of San Mateo. Overall, food service income is up this year over last by \$29,658 or 43%. This increase is in spite of enrollment declines. The completion of College Center at College of San Mateo, along with the superior quality and service provided by Pacific Dining, prove the adage that “students vote with their feet.” Our impressive facilities and the effort of our food service partner are keeping students on campus more of the time. Therefore, even with lower enrollment, the food services are doing quite well.

<b>FOOD SERVICE INCOME</b>	<b>2011-12</b>	<b>2010-11</b>	<b>\$ Change</b>	<b>% Change</b>
<b>KJ'S CAFE</b>				
EL Capitan - SKY	9,298	18,454	(9,155)	-50%
Drip Coffee - CSM	1,134	28,364	(27,230)	-96%
Sub Total	10,433	46,818	(36,385)	-78%
<b>PACIFIC DINING</b>				
Skyline	42,782	28,453	14,329	50%
Cañada	12,298	10,775	1,523	14%

CSM	40,511	25,697	14,814	58%
Kiosk	3,399	4,406	(1,007)	-23%
Sub Total	98,989	69,331	29,658	43%
<b>Total Food Service Income</b>	<b>109,422</b>	<b>116,149</b>	<b>(6,727)</b>	<b>-6%</b>

It is important to note that our Auxiliary Services vendors offer great service as well as support for our students in scholarships and donations.

District wide pouring rights provide comprehensive beverage services for all three College campuses and the District Office. These exclusive pouring rights extend to all beverage products sold in the three College Bookstores, Cafeterias, and the San Mateo Athletic Club and in all vending machines located throughout each College. The vendor is responsible for providing all product, labor, supplies, materials, and additional equipment necessary to meet the needs of all auxiliary operations in the District. Pepsi has been our vendor since 2002 when they were awarded their first 5 year contract. They won the bid again in 2007. That contract expired on June 30, 2012 and once more, they were awarded another 5 year contract starting on July 1, 2012.

The total value of the Pepsi proposal to the District exceeded \$510,000 over five years. Not only was Pepsi the most beneficial financial offer, they met or exceeded all criteria questions posed in the request for proposal (RFP). Pepsi has provided excellent service to the District for the past ten years since being awarded their first contract with in 2002 so the District is confident that Pepsi will continue to provide outstanding customer service to the District. Highlights of the Pepsi proposal are:

Pepsi:

- \$30,000 one-time signing bonus which will be used for the textbook rental program as well as other projects that benefit the students at all three Colleges.
- \$35,000 donation each year of the five year contract used to support student related endeavors at the District level and the Colleges.
- \$2,000 annual textbook scholarship dollars.
- \$16,000 in support of the textbook rental program based on a \$1.50 per case rebate on sales through the Bookstores and Cafeterias; we receive this support each year.
- \$15,000 in donated product each year of the five year contract; each campus and the District Office receives 100 free cases of Pepsi product each year of the contract.
- \$6K in marketing dollars per campus each year of the five year contract to support Bookstore, food service and associated students endeavors.
- 35% commission on vending machine sales paid monthly which is turned over to the Vending Commissions at each College to support the many programs and services they offer.

District wide snack vending machine rights provide comprehensive snack vending services for all three College campuses and the District Office. These exclusive rights extend to all snack vending machines located throughout each College. The vendor is responsible for providing all product, labor, supplies, materials, and additional equipment necessary to meet the needs of the District. The previous contract was awarded to Action Vending in 2006. The vendor changed hands twice during the contract, once to North County Vending and then to Canteen Vending Services. The contract expired in December 2011, extended by mutual consent through June 30, 2012.

In May 2012, an RFP was issued for an exclusive snack machine contract with the District. The District received only one response from Canteen Vending Services. After thorough research, the District learned that the proposed commission rates are at the higher end of the spectrum when compared with vending services at other

community colleges. While the District considered releasing the bid again, it was determined that a more favorable commission structure from another vendor would be unlikely. Since assuming the contract last year, Canteen has demonstrated their commitment to the success of our students and has been a strong vendor partner.

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

### **San Mateo Athletic Club and the San Mateo Aquatic Center (SMAC)**

The San Mateo Athletic Club budget for 2012-13 totals \$2,360,000 as indicated on Page 82. The net beginning balance is \$171,400.

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

The San Mateo Athletic Club is a professionally managed enterprise program sharing the fitness facility with the College of San Mateo. 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, along with 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 College of San Mateo facility that provides credit classes, non-credit classes, community education and adaptive fitness.

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

#### **San Mateo Athletic Club financial summary:**

<b>San Mateo Athletic Club</b>	<b>6/30/2012</b>	<b>6/30/2011</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Operating Revenues</b>				
Registration & Membership	\$ 1,997,803	\$ 1,493,940	\$ 503,863	34%
Personal Training	259,621	129,154	130,468	101%
Aquatics	385,771	280,854	104,916	37%
Parking	65,302	53,816	11,486	21%
Group Exercise	41,947	31,391	10,556	34%
Retail	13,693	5,905	7,788	132%
Other Income	9,990	8,671	1,319	15%
<b>Total Operating Revenue</b>	<b>\$ 2,774,126</b>	<b>\$ 2,003,731</b>	<b>\$ 770,396</b>	<b>38%</b>
<b>Operating Expenses</b>	<b>\$ 2,371,675</b>	<b>\$ 1,912,060</b>	<b>\$ 459,615</b>	<b>24%</b>

<b>Net Operating Income/(Loss)</b>	<b>\$ 402,451</b>	<b>\$ 91,670</b>	<b>\$ 310,781</b>	<b>339%</b>
<b>District Support</b>				
District Support Income	74,376	78,712	( 4,335 )	-6%
District Support Expense	89,443	64,862	24,581	38%
<b>Net Change in Fund Balance</b>	<b>\$ 387,384</b>	<b>\$ 105,520</b>	<b>\$ 281,864</b>	<b>267%</b>

The financial performance of SMAC has been outstanding this year. Total operating revenue continues to exceed both budget and the initial proforma expectations and is 38.4% or \$770,396 ahead of last year. Our net operating income is 339% ahead of last year at this time. A year ago, the operation was showing a modest surplus which has grown considerably this year. After the allocation of income and expenses, the total operational surplus is \$387,384 representing a 267.1% increase over last 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 and the professionally managed operation, we continue to experience membership growth. As we enter our third 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. Additionally, 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 as a District have never done before the opening of this enterprise. 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 engagement 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 significant collaboration, the College academic team and the SMAC team continue to work 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 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.

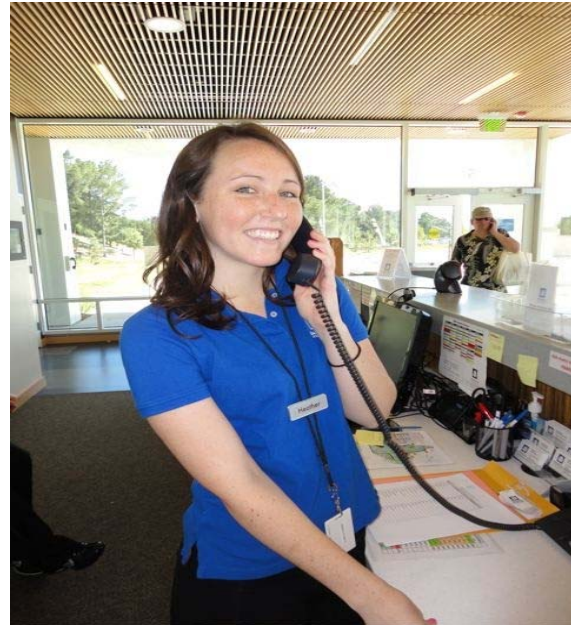
The following reflects the 2011-12 Year in Review:



## Year in Review: 2011-12

### The Courtesy Desk

- “Can I get a parking permit here?”
- “Where is the admissions office?”
- “Can I add a weight training class?”
- “Can anyone be a member here or only students?”
- “Is the gym free for students?”
- “How do I get to the district office?”
- “When does the semester end?”
- “Is Paul here?”
- “Where is the baseball coach?”
- “How do I get to Cosmetology?”
- “How much is membership?”



These are just a few of the myriad questions asked by students, staff, prospective members and campus visitors of the courtesy desk staff in a typical day. Fortunately, our highly trained, professional staff has the answer to these and many other questions.

Due to our location on campus, we have been the welcome mat for the campus since we opened in April of 2010. Our staff act as ambassadors not only for our facility but also for the whole campus. We are the first faces our members see when they walk in and the last they see as they leave after another exhilarating workout.

From helping members update account information to renewing their parking permits to telling them about the newest aerobics class on the schedule, we are the information super highway of SMAC.

This summer, we asked our members to “Go for Gold” and they did just that. More than 500 members have signed up for the program. A little card, a few stamps and you will see those who are participating walking around with their gold on in the form of a stunning T-shirt. Each completed card gets the member closer to their T-shirt (received at 40 visits) and an entry into the raffle. Of course, no one signed up for the prizes...exercise is its own reward!

Staff continuity is always a welcome aspect for any place of business but especially for the courtesy desk staff and our members. Familiar faces reign as several of our staff have been here from before Day 1. Roles, responsibilities and shift days and times sometimes change, but many of the faces have remained the same. While no one has all the answers, we do have quite a few. We invite you to walk in, say hello and see what we have to offer. You might want to stay a while.



**Fun Facts:**

- We see an average of 766 members/students per day
- That is 204,374 member visits and 74,703 students per this past year. Wow!
- We are open 364 days of the year

**A few additional noteworthy events from this past year:**

- Where in the world...Members and students sent us pictures from their travels...wearing their SMAC shirt. New Zealand, Rome, Paris, Colombia to name a few destinations where our shirts have been seen!
- Member Appreciation Month – **Let them eat cake!** Special activities every day celebrating our second anniversary and YES, we served CAKE...actually 15 sheet cakes which equaled 735 pieces of cake.

**We participated in the following campus events/programs:**

- Holiday Toy Drive with CSM – we filled the barrels more than 4 times. Our members were thrilled to participate. Final donations went to Fire Station #27 in San Mateo
- Kinesiology Career Fair
- Annual Health Fairs at CSM and Canada
- College Night
- Cross Promotion with CSM cosmetology department

## **Aquatics**

**New to Aquatics**

- Junior Water Polo began in the fall of 2011. We continued the class year round and averaged 12 kids per class. We ran two successful High School Water Polo Conditioning Classes, one during their winter break and one during their summer break. Both classes brought in 15 – 20 athletes. This summer we added an Age Group Water Polo Camp. This ran for 6 weeks, 3 hours per day, and we averaged 7 kids per week.
- In the fall of 2011, having hired our first Total Immersion swim instructor, we added more adult group swim lessons to our schedule and created a Triathlon program. We averaged 2- 5 participants in each class. With a Total Immersion instructor on site as well as hosting Total Immersion workshops each month, we are establishing ourselves as the leader in adult swim programs in the area. This next year we hope to adjust the triathlon-training program to find even more success.

**Improvements**

- The San Mateo Masters swim team continues to love the pools and the fitness facility. We grew from 195 to 230 members over the course of this year.
- The Bulldog Swim Club continues to flourish. We averaged 75 kids over the winter months which increased to 150 for the summer months. Most of the increase in kids has been through word of mouth. The parents are very happy with the level of instruction and positive encouragement our coaches provide. Swimmer Emma Madgic qualified for Far Westerns in April of 2012.
- Bulldog Aquatics kids swim lesson program is growing by leaps and bounds. We had a lot of success marketing our programs with our Open House Days & our booth at the Hillsdale Mall Summer Camp Event. We benefitted this summer from having the outdoor restroom and family changing rooms ready to go. This is a significant reason many parents chose to continue their lessons at SMAC.

- With the addition of our new Aquatics Office by the Instructional Pool we will serve our customers even better. Having an office at this location will help us to sell more lessons, control access to the pools and learn more from our clients so we can design the programs they are looking for.
- Red Cross Certification Courses not only bring in revenue but also are a great way to find candidates for employment. Highlights: in April we had 25 participants in one class. During the course of this year we hired 3 people from the classes we offered. In the fall of 2011, we had an Olympic Silver Medalist, Allison Wagner, take our lifeguard certification course.



### **Events**

- The Aquatic facility was rented for the following events:
  - South San Francisco Swim Meet, September 2011
  - Zone 1 North Championships, January 2012
  - Threshold Racing Triathlons for Adults (2 races February & March)
  - Threshold Racing Triathlons for Kids (2 races in April & May)

Our aquatic events are attended by 50-1000 swimmers and spectators per event and are a wonderful way for people to gain exposure to the CSM campus and programs.

### **Staff**

Six of our employees swam on the CSM swim team in the spring of 2012.

### **Members**

John Caughlin has been our most inspirational member. While he was swimming from Lanai to Maui on Labor Day weekend, a boat went off course and John ended up under the propeller. He survived yet lost his right arm and most of his left hand. His positive attitude through this past year has been incredible. John continues to work out at SMAC and is always supporting our Masters team anyway he can.

Aaron Peirsol, 7-time Olympic Medalist, visited our club in the fall of 2011. He swam with Carlos Sanchez, took pictures with the staff and signed some gear for our member John Caughlin.

### **Membership**

Our membership grew by more than 700 members since the previous year. Another successful year! Our strong Membership team is thrilled with the continued positive comments and feedback we receive about San Mateo Athletic Club. It continues to amaze us how many prospects and members have a connection to CSM in some

way. Many of our members have at one time or another been a part or are currently a part of the CSM history in the academic world as well as the many events and activities offered on campus over the years.

Diana Morro, Cris Jarlos and Darrell Keys are proud to represent SMAC and encourage all to come take a look for yourself at this amazing facility which serves so many in our community. We believe we are a club like no other and we love that the members of all ages and backgrounds enjoy being in this beautiful facility. Members often state how they feel welcome and encouraged by the environment our staff provides. They also state that the campus looks so beautiful that they are proud to have it as part of their community and a place they can feel like they can call their own.

This past year we have attended corporate health fairs and community events. We enjoyed being a part of Solar City and Akamai Health Fairs and a large Community Health Fair hosted at the Hillsdale Mall in April. We also got the word out to our neighboring town in San Carlos by attending San Carlos Hometown Days in May. Also, during the past year, we had the pleasure of growing our corporate community and welcome our neighbors from Nextag and Netsuite in the fall of 2011 and AtHoc and GoPro this summer. GoPro is our largest corporate account with a total of 131 members and growing!

### **Group Exercise**

#### **Departmental Highlights**

- We offered 3,774 Group Exercise Classes had 61,781 attendees, averaging 16 members per class
- We have 45 Group Fitness Instructors and continue to grow.
- We change our Group Exercise class schedule coinciding with CSM semesters and we continue to develop creative programming beneficial to Club Members.

#### **CSM Pilates & Yoga Certification program**

SMAC offered a Pilates Internship program working with students within the CSM Pilates mat program. We have hired 5 Instructors who have taken the CSM Pilates Mat certification.

We also offered internships in Yoga working with students from the CSM Yoga Program and have hired three students from the CSM Yoga program.

#### **Certifications and/or Workshops**

SMAC hosted the following Certifications and/or Workshops for continuing education for fitness professionals and open to CSM students, SMAC members and the community:

- “Functional Foot & Ankle” and “Barefoot Balance Training” Workshop
- Saturday, August 27th, 2011, 8am-6pm, ZUMBA Basic 1 Certification
- Saturday, September 10th, 2011, Spinning Certification
- Sunday, September 11th, 2011, Spinning & Core Workshop
- Sunday, September 11th, 2011, Spinning & Yoga Workshop
- Sunday, October 2nd, 2011, Dr. Emily Splichal\*; Functional Foot & Ankle Level 2
- October, 22<sup>nd</sup> & 23<sup>rd</sup>, 2011, Peak Pilates Workshop Pilates Mat Continuing Education
- October 15<sup>th</sup>, 2011, Qi Dance Master Class for new format in the Fitness Industry.
- November, 6<sup>th</sup>, 2011, Qi Dance Foundation Course Training
- January 29<sup>th</sup>, 2012, STOTT Pilates “Fitness Circle Flow” and “Total Body Toning”
- January 28<sup>th</sup> & 29<sup>th</sup>, 2012, YogaFit Level 1 Workshop training continuing education
- February 4<sup>th</sup>, 2012, SPINNING Certification
- February 11<sup>th</sup>, 2012, BAREOOT TRAINING SPECILAIST with Dr. Emily Splichal\*, DPM
- March 10<sup>th</sup> & 11<sup>th</sup>, 2012, YogaFit Level 2 Workshop training continuing education
- April, 21<sup>st</sup>, 2012, SPINNING Instructor Certification

- April 22<sup>nd</sup>, 2012, SPINNING Strength Energy Zone Continuing Education
  - April 22<sup>nd</sup>, 2012, SPINNING, Race Day Continuing Education
  - May 5<sup>th</sup>, 2012, YogaFit Kids Workshop training continuing education
  - May 6<sup>th</sup>, 2012, YogaFit Seniors Workshop training continuing education
  - June 3<sup>rd</sup>, 2012, AFAA Group Fitness Certification-hired 2 from this certification
  - June, 30, 2012, Qi Dance Foundation Course Training
- \*Dr. Emily Spical, owner of “Evidence based Fitness Academy”, author of “Every day is your Runway”, creator of Catwalk Confidence and V-Core Workout. Also, a regular on the following shows; Dr. Doctors, Dr. OZ, Oprah, and a writer for several fitness magazines*

**Member Highlights**

Sybille Draper and Kathryn Phipps both became AFAA Group Fitness Certified. Both have also gone through the CSM Pilates Mat and Reformer program.

**Fitness**

TRX – suspension training small group fee based classes continue to grow with an average of 4 participants per class. Special classes were held on the pool deck during Member Appreciation month.

New Small Group fee based classes added:

- SMAC Weights
- Functional Total Core

Fitness 101 classes introduced members to KettleBell training, Stretching and Flexibility fundamentals, Athletic Conditioning, Zumba 101, Posture Perfect principles, TRX abs, Martial Arts for Fitness, Women on Weights, and Intro to Gym Toys.

SMAC Circuit was added to the Group Exercise schedule three times a week.

**Member Spotlights**

Several inspirational members and amazing fitness endeavors

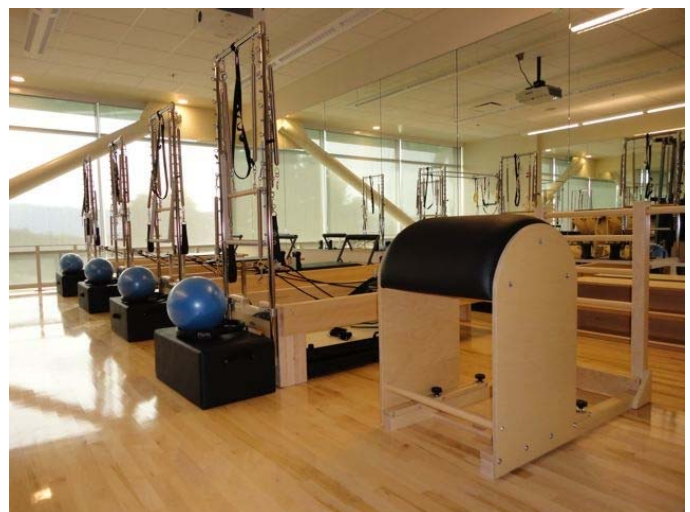
**Events**

Hydrostatic Weighing – Underwater Body Fat testing  
More than 22 participants

**Staff Accomplishments**

Cross Department Staff = Increased Member Contact/Integration/Retention

- Rhonda Fitzpatrick - PFT/ Group Ex
- Todd Dunham – PFT/ Group Ex
- Stacy Anderson – PFT/ Group Ex
- Karin Stiles – PFT/Group Ex
- Eric DeSanto – PFT/Aquatics
- Vince Juarez – PFT/CSM Football coach



Adriana Angeles – Fitness/Courtesy Desk  
Will Potter – Fitness/Aquatics/MOD  
Art Rodriguez – PFT/MOD  
Todd Dunham – SMAC PFT and Group Ex Instructor, CSM Fire Science/EMT program – works for Royal Ambulance/ Cadet FireFighter Woodside, CA/ CA EMS Academy Paramedic School Fall 2012  
Rachelle Marquez – SMAC Fitness sub/Skyline Adjunct faculty/PE Department  
Phil Ricardi – SMAC PFT/CSM student – transferring to SF State in Fall 2012  
Alan Dong – SMAC Fitness/CSM Police Academy Graduate/ works for Walnut Creek Police Department  
Kim Perez – SMAC Fitness/CSM Student Pilates Instructor Training Program – Mat and Reformer

Seven fitness staff members are still with us from the time we opened on April 1, 2010.

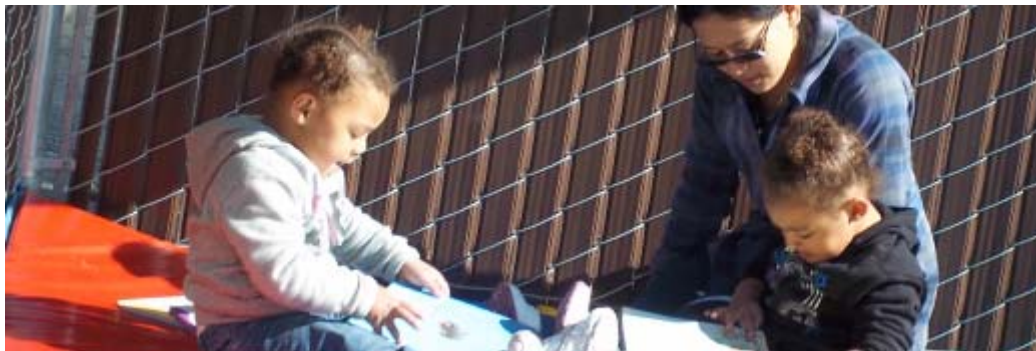
As you can see from this superb list of accomplishments, the San Mateo Athletic Club is a vibrant part of the College of San Mateo and the local community at large. We are looking forward to the 2012-13 fiscal year while we continue to reach new milestones of financial success. We are very excited to launch our “Teaching Health Club” marketing piece this year. This partnership with the academic program is unique and sets us apart from all other community colleges in the State in terms of innovation and achievement.

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## CHILD DEVELOPMENT FUND

The Child Development Fund detailed on Pages 86-90 maintains the required financial accounting for the District’s child development centers. The Fund was established by the Board of Trustees on April 8, 1981, to account for the Child Development Center at College of San Mateo (Mary Meta Lazarus Child Development Center). During Spring 1996, the Skyline College Children’s Center was established.

In Fall 1998, the Cañada College Child Development Center opened and operated for five years before closing in 2002-03. The College then subcontracted its portion of the contract with the California Department of Education (CDE) for subsidized child development services to various agencies in San Mateo County until 2008-09. In 2009-10 and 2011-12, the College agreed to let the CDE temporarily contract directly with county agencies such as the City of Pacifica pursuant to an agreement between the CDE and the San Mateo County Office of Education. For 2012-13, the College has agreed to let Skyline College use its portion since Skyline now has the ability to use those subsidized slots.



Skyline’s application to request an increase in the number of preschool children they can serve up to 100 was approved by the State Licensing Division of the Department of Social Services. The increased capacity is now more than double what it was in the old facility.

The 2012-13 budget for the Child Development Fund totals \$1,031,074. Estimated income is projected at \$881,716. The net beginning balance of the Child Development Fund is \$188,778. Income and expenditures are based on 2011-12 and adjusted by a Board of Trustees approved increase in non-subsidized fees. The Board also approved a transfer from RDA funds to cover benefits for CDC staff that used to come from the General Fund.

### **TRUST FUNDS (FINANCIAL AID)**

The Student Aid Fund detailed on Pages 98-101 includes the 2012-13 estimated allocations from the Federal government for Pell Grants (PELL), Supplemental Educational Opportunity Grants (SEOG), and Federal Direct Student Loans (FDSL), as well as estimated State funding for Cal Grants.

The 2012-13 budget for the Student Aid Fund totals \$22,719,031. Estimated income in the Student Aid Fund is also \$20,808,446. The net beginning balance of the Fund is \$246,689. Estimated amounts for scholarships from the SMCCC Foundation that are being disbursed through District accounts are also included.

Estimating Financial Aid is difficult because the majority of funding sources fluctuate with the number of eligible students who apply for funding. On the other hand, each College receives a specific award for SEOG student grants. Over the last few years, the District has seen a dramatic increase in applications for student financial aid and more is expected with the continuing slow economic recovery.

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

The Fund does not include Federal Work Study payments, which are considered wages for work rather than financial assistance in the form of aid. Work Study funds are maintained in the Restricted General Fund. Direct financial aid payments to students from College EOPS and CARE grants typically are paid from the Student Aid Fund. Income and expenditures will be recognized in this Fund when these grants are finalized and amounts are determined for aid purposes.

### **RESERVE FUND FOR POST-RETIREMENT BENEFITS**

The Reserve Fund for Post-Retirement Benefits budget for 2012-13 totals \$1,256,000 as shown on Page 104. The net beginning balance in the fund totals \$22,194,599. The Fund consists of estimated interest income and transfers from other funds. Effective July 1, 2009, the District started charging itself an amount to cover the future medical benefit costs for current employees. These charges appear as part of the benefit expenses in all funds, and are transferred to this fund.

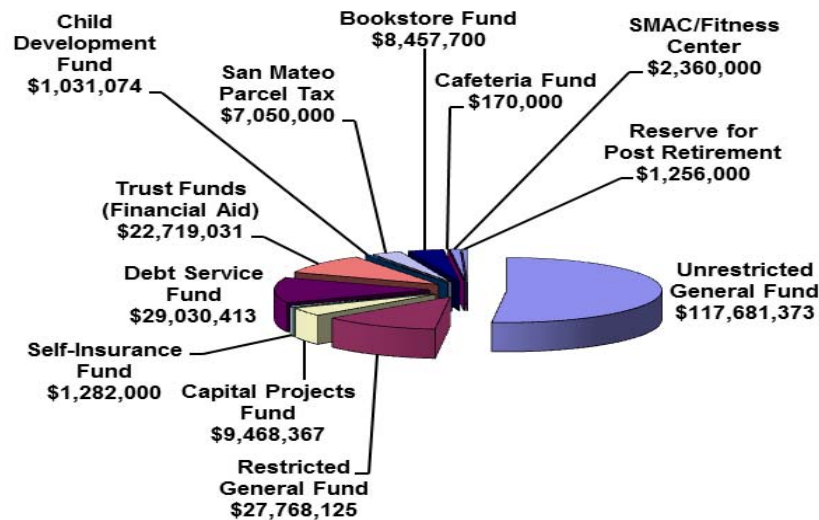
This reserve is small compared to the total liability already incurred, so current retiree benefits continue to be paid from the General Fund on a "pay as you go" basis. The goal is to eventually have enough funds in this reserve to pay the ongoing costs of retiree benefits.

In fiscal year 2009-10, the District established an irrevocable trust. Establishing the trust and the agreements does not obligate the District to place funds in the trust, and funds may be disbursed from the trust for any current retiree benefit expense. This tends to lessen the negative aspects of the trust and continues to allow the District cash management flexibility. The District has deposited \$15 million into this irrevocable trust so far. This budget allows for \$10 million to be transferred into the trust in 2012-13.

### 2012-13 FINAL BUDGET SUMMARY

The 2012-13 budgets for each fund include, for the most part, expenditure budgets. For fund balance information, please refer to Pages 42-45. The relationship of each fund to the total Final Budget is illustrated in the following table:

Fund	2012-13 Budget	% of Total
Unrestricted General Fund	\$117,681,373	51.56%
Self-Insurance Fund	1,282,000	0.56%
Debt Service Fund	29,030,413	12.72%
Restricted General Fund	27,768,125	12.16%
Capital Projects Fund	9,468,367	4.15%
Bookstore Fund	8,457,700	3.71%
Cafeteria Fund	170,000	0.07%
San Mateo Athletic Club (SMAC)	2,360,000	1.03%
Child Development Fund	1,031,074	0.45%
San Mateo Parcel Tax (Measure G)	7,050,000	3.09%
Trust Funds (Financial Aid)	22,719,031	9.95%
Reserve for Post-Retirement Benefits	1,256,000	0.55%
<b>TOTAL</b>	<b>\$228,274,083</b>	<b>100.00%</b>





SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Budget Tables**

**Page 41 – SMCCCD Funds Chart**

**Page 42 – 2012-13 Adoption Budget**

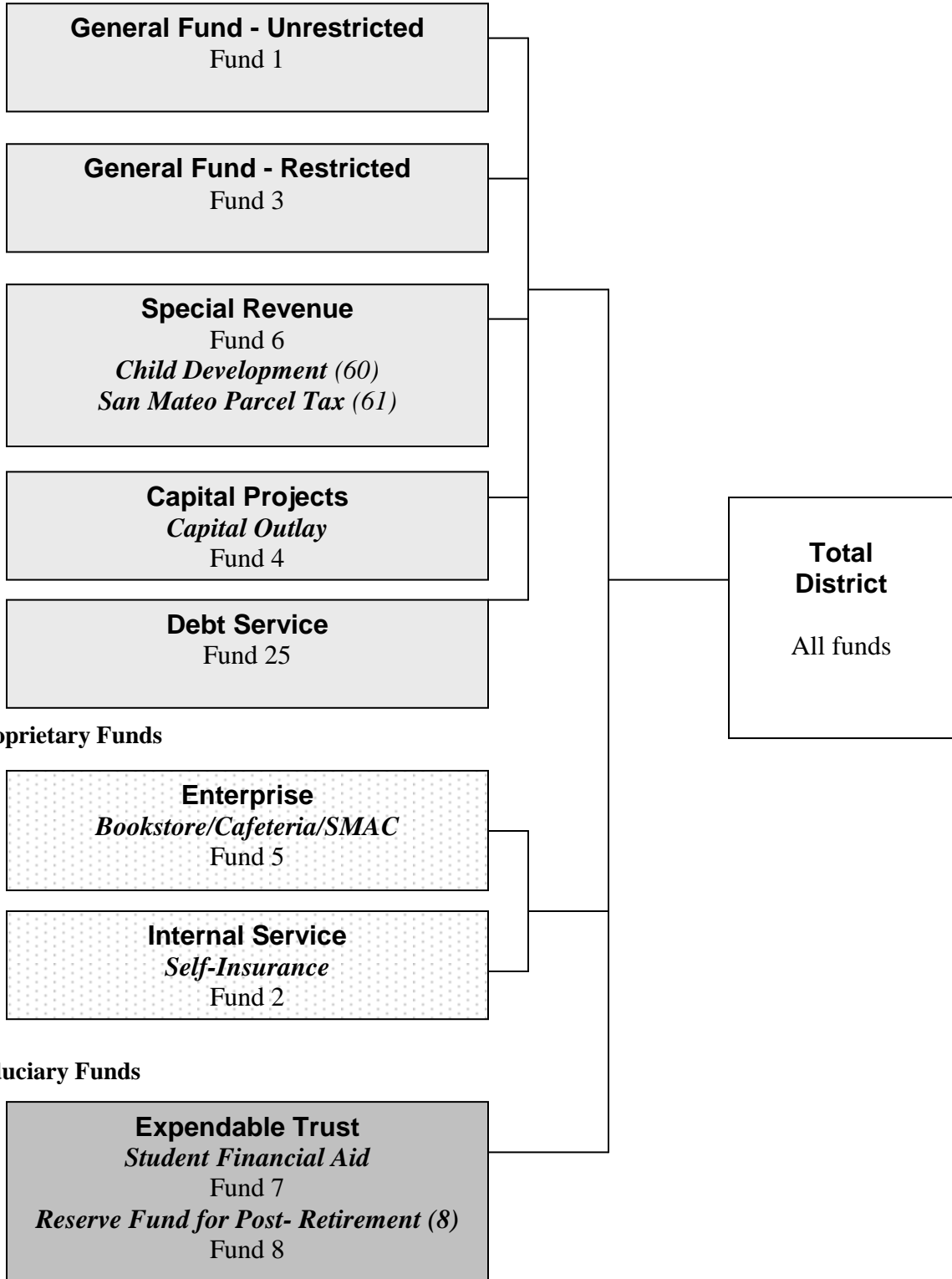
**Page 44 – 2011-12 Year-End Actuals**



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# San Mateo County Community College District Funds

## Governmental Funds



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



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

**Expenses**

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

**Transfers & Other**

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

**Fund Balance**

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

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

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

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

**San Mateo County Community College District**  
**2011-2012**  
**Year-End Actuals - All Funds**



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

**Revenue**

1	Federal Revenue	0	4,800,062	149,869	0	0	0
2	State Revenue	4,424,361	9,576,479	208,272	0	4,277,204	184,835
3	Local Revenue	106,480,558	7,445,188	386,673	7,132,066	4,226,011	29,061,239
4	<b>Total Revenue</b>	<b>110,904,919</b>	<b>21,821,729</b>	<b>744,814</b>	<b>7,132,066</b>	<b>8,503,215</b>	<b>29,246,074</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	43,585,003	4,734,388	148,433	4,446,674	4,120	0
7	Classified Salaries	23,842,268	7,931,022	546,512	953,237	1,952,171	0
8	Employee Benefits	26,441,803	3,487,456	273,200	784,795	577,467	0
9	Materials & Supplies	2,376,261	1,727,756	78,656	130,039	3,792,248	0
10	Operating Expenses	11,459,240	3,978,696	5,039	306,512	6,680,343	0
11	Capital Outlay	159,077	241,270	0	0	15,134,752	0
12	<b>Total Expenses</b>	<b>107,863,654</b>	<b>22,100,589</b>	<b>1,051,840</b>	<b>6,621,258</b>	<b>28,141,100</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	\$2,755,621	10,893,584	180,075	0	0	0
14	Other Sources	0	0	0	0	1,879,471	0
						0	
15	Transfers out	(138,109)	(3,191,697)	0	0	(9,077,913)	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	(6,682,831)	(729,194)	(35,476)	0	0	(27,654,116)
18	<b>Total Transfers/Other</b>	<b>(4,065,319)</b>	<b>6,972,693</b>	<b>144,599</b>	<b>0</b>	<b>(7,198,442)</b>	<b>(27,654,116)</b>

**Fund Balance**

19	Net Change in Fund Balance	(1,024,052)	6,693,832	(162,427)	510,808	(26,836,329)	1,591,958
20	Beginning Balance, 7/1/11	20,625,630	6,801,874	188,778	2,669,499	144,616,359	22,040,501
	Adjustments to Beginning						
21	Balance	0	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/12</b>	<b>19,601,578</b>	<b>13,495,706</b>	<b>26,351</b>	<b>3,180,307</b>	<b>117,780,030</b>	<b>23,632,459</b>

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

**San Mateo County Community College District  
2011-2012  
Year-End 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	21,442,254	0	26,392,185	1	
0	0	0	0	660,247	0	19,331,398	2	
7,856,604	211,762	2,774,126	0	527,631	165,241	166,267,099	3	
<b>7,856,604</b>	<b>211,762</b>	<b>2,774,126</b>	<b>0</b>	<b>22,630,132</b>	<b>165,241</b>	<b>211,990,682</b>	4	
4,578,561	0	0	0	0	0	4,578,561	5	
0	0	0	183,817	0	0	53,102,435	6	
1,648,530	74,270	1,389,702	78,472	0	0	38,416,184	7	
494,559	20,791	327,463	1,268,544	0	0	33,676,078	8	
42,573	56,352	0	89,680	0	0	8,293,565	9	
832,685	57,620	654,510	0	0	5,000	23,979,645	10	
0	0	0	0	0	0	15,535,099	11	
<b>7,596,908</b>	<b>209,033</b>	<b>2,371,676</b>	<b>1,620,513</b>	<b>0</b>	<b>5,000</b>	<b>177,581,567</b>	12	
0	0	0	1,763,716	395,925	5,496,711	21,485,632	13	
0	0	74,376	0	0	0	3,758,942	14	
0	0	0	0	(4,673)	0	(21,485,632)	15	
0	0	0	0	0	0	0	16	
0	0	(89,444)	0	(23,058,972)	(10,000,000)	(7,447,501)	17	
<b>0</b>	<b>0</b>	<b>(15,068)</b>	<b>1,763,716</b>	<b>(22,667,720)</b>	<b>(4,503,289)</b>	<b>(3,688,559)</b>	18	
259,696	2,729	387,382	143,203	(37,588)	(4,343,048)	(22,813,836)	19	
6,873,577	334,645	(215,983)	8,629,439	284,278	26,537,646	239,386,243	20	
0	0	0	0	0	0	0	21	
<b>7,133,273</b>	<b>337,374</b>	<b>171,399</b>	<b>8,772,642</b>	<b>246,689</b>	<b>22,194,598</b>	<b>216,572,407</b>	22	

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Unrestricted General Fund (Fund 1)**

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

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



**San Mateo County Community College District**  
**2012-2013 Final Budget**  
**Unrestricted General Fund (Fund 1) - Cañada College**



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	25,797	0	0%	2
3 Local Revenue	2,186,719	2,275,126	2,142,579	2,539,726	2,867,814	100%	3
4 <b>Total Revenue</b>	<b>\$2,186,719</b>	<b>\$2,275,126</b>	<b>\$2,142,579</b>	<b>\$2,565,522</b>	<b>\$2,867,814</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$9,495,408	\$8,195,558	\$9,533,600	\$8,971,134	\$9,777,051	56%	5
6 Classified Salaries	3,483,820	3,263,146	3,515,765	3,414,481	3,643,753	21%	6
7 Employee Benefits	3,674,541	3,368,584	3,321,774	3,498,632	3,847,404	22%	7
8 Materials & Supplies	445,219	147,578	425,457	196,210	425,731	2%	8
9 Operating Expenses	(512,412)	441,712	433,381	491,328	(105,101)	-1%	9
10 Capital Outlay	5,000	10,482	5,000	12,231	25,200	0%	10
11 <b>Total Expenses</b>	<b>\$16,591,575</b>	<b>\$15,427,060</b>	<b>\$17,234,978</b>	<b>\$16,584,017</b>	<b>\$17,614,038</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$653,552	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(8,326)	(1,000)	0	0	0	0%	14
15 Contingency	0		0		0	0%	15
16 Other Out Go	0	(992,222)	0	(568,882)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$8,326)</b>	<b>(\$993,222)</b>	<b>\$0</b>	<b>\$84,670</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$14,413,182)	(\$14,145,157)	(\$15,092,399)	(\$13,933,824)	(\$14,746,224)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$14,413,182)</b>	<b>(\$14,145,157)</b>	<b>(\$15,092,399)</b>	<b>(\$13,933,824)</b>	<b>(\$14,746,224)</b>		21

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

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



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

	<b>2010-11 Adoption Budget</b>	<b>2010-11 Actual</b>	<b>2011-12 Adoption Budget</b>	<b>2011-12 Actual</b>	<b>2012-13 Adoption Budget</b>	<b>Percent of Total Budet</b>	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	51,735	0	0%	2
3 Local Revenue	4,216,330	4,089,137	3,871,071	4,546,670	5,021,050	100%	3
<b>4 Total Revenue</b>	<b>\$4,216,330</b>	<b>\$4,089,137</b>	<b>\$3,871,071</b>	<b>\$4,598,406</b>	<b>\$5,021,050</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$18,228,177	\$16,404,580	\$17,354,359	\$16,746,889	\$17,289,067	59%	5
6 Classified Salaries	4,816,514	4,727,520	4,638,733	4,864,332	5,324,285	18%	6
7 Employee Benefits	6,547,970	6,114,237	5,480,720	5,969,524	6,469,682	22%	7
8 Materials & Supplies	447,962	321,245	551,204	380,770	539,127	2%	8
9 Operating Expenses	540,706	832,051	1,174,889	917,036	(86,371)	0%	9
10 Capital Outlay	0	0	0	278	10,000	0%	10
<b>11 Total Expenses</b>	<b>\$30,581,329</b>	<b>\$28,399,634</b>	<b>\$29,199,905</b>	<b>\$28,878,829</b>	<b>\$29,545,791</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$874,661	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(84,796)	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(2,843,928)	0	(843,295)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$84,796)</b>	<b>(\$2,843,928)</b>	<b>\$0</b>	<b>\$31,366</b>	<b>\$0</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$26,449,795)	(\$27,154,425)	(\$25,328,834)	(\$24,249,057)	(\$24,524,741)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$26,449,795)</b>	<b>(\$27,154,425)</b>	<b>(\$25,328,834)</b>	<b>(\$24,249,057)</b>	<b>(\$24,524,741)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
**Unrestricted General Fund (Fund 1) - Skyline College**



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	41,745	0	0%	2
3 Local Revenue	3,597,913	3,253,860	3,151,507	3,946,339	4,445,370	100%	3
<b>4 Total Revenue</b>	<b>\$3,597,913</b>	<b>\$3,253,860</b>	<b>\$3,151,507</b>	<b>\$3,988,084</b>	<b>\$4,445,370</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$15,104,004	\$13,978,704	\$16,515,256	\$14,440,991	\$15,721,510	55%	5
6 Classified Salaries	4,282,042	4,202,011	4,347,036	4,326,117	5,011,642	17%	6
7 Employee Benefits	5,255,489	4,904,335	4,873,994	4,873,252	5,800,997	20%	7
8 Materials & Supplies	419,004	332,441	441,886	612,390	536,887	2%	8
9 Operating Expenses	1,166,767	794,266	1,484,847	847,255	1,460,009	5%	9
10 Capital Outlay	45,194	30,984	45,194	119,719	167,339	1%	10
<b>11 Total Expenses</b>	<b>\$26,272,500</b>	<b>\$24,242,742</b>	<b>\$27,708,213</b>	<b>\$25,219,724</b>	<b>\$28,698,384</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$1,060,507	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(840)	0	0	0	0%	14
15 Contingency	0	0	0	0	719,078	0%	15
16 Other Out Go	0	(2,239,328)	0	(711,492)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>(\$2,240,167)</b>	<b>\$0</b>	<b>\$349,015</b>	<b>\$719,078</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$22,674,587)	(\$23,229,049)	(\$24,556,707)	(\$20,882,625)	(\$23,533,936)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$22,674,587)</b>	<b>(\$23,229,049)</b>	<b>(\$24,556,707)</b>	<b>(\$20,882,625)</b>	<b>(\$23,533,936)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
***Unrestricted General Fund (Fund 1) - District Office***

	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	194,000	264,880	0	51,871	0	0%	3
4 <b>Total Revenue</b>	<b>\$194,000</b>	<b>\$264,880</b>	<b>\$0</b>	<b>\$51,871</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$616,004	\$547,332	\$602,924	\$583,947	\$580,897	3%	5
6 Classified Salaries	9,341,265	9,287,697	10,832,680	10,565,993	11,366,757	56%	6
7 Employee Benefits	4,175,582	4,067,481	4,356,631	4,232,034	5,282,749	26%	7
8 Materials & Supplies	603,064	770,884	763,255	1,120,890	748,830	4%	8
9 Operating Expenses	2,309,062	1,508,001	3,213,468	1,837,079	2,462,072	12%	9
10 Capital Outlay	7,880	31,777	7,300	26,849	10,000	0%	10
11 <b>Total Expenses</b>	<b>\$17,052,857</b>	<b>\$16,213,172</b>	<b>\$19,776,258</b>	<b>\$18,366,791</b>	<b>\$20,451,305</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$24,252	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(1,859,410)	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>(\$1,859,410)</b>	<b>\$0</b>	<b>\$24,252</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$16,858,857)	(\$17,807,703)	(\$19,776,258)	(\$18,290,668)	(\$20,451,305)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$16,858,857)</b>	<b>(\$17,807,703)</b>	<b>(\$19,776,258)</b>	<b>(\$18,290,668)</b>	<b>(\$20,451,305)</b>		21

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	42,490,877	47,789,589	46,860,944	4,305,084	3,759,717	4%	2
3 Local Revenue	57,972,460	60,819,651	50,888,426	95,395,952	99,154,035	96%	3
<b>4 Total Revenue</b>	<b>\$100,463,337</b>	<b>\$108,609,240</b>	<b>\$97,749,369</b>	<b>\$99,701,036</b>	<b>\$102,913,752</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$3,871,874	\$3,270,196	\$3,234,071	\$2,842,042	\$2,852,938	9%	5
6 Classified Salaries	1,442,474	604,624	1,757,424	671,345	2,327,742	7%	6
7 Employee Benefits	7,192,760	7,077,826	8,207,695	7,868,361	7,933,992	26%	7
8 Materials & Supplies	2,410,740	57,787	9,510,966	66,002	4,211,923	14%	8
9 Operating Expenses	12,298,882	6,891,703	11,488,956	7,366,541	13,745,746	44%	9
10 Capital Outlay	46,646	0	5,715	0	5,715	0%	10
<b>11 Total Expenses</b>	<b>\$27,263,376</b>	<b>\$17,902,136</b>	<b>\$34,204,827</b>	<b>\$18,814,292</b>	<b>\$31,078,055</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$142,649	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(1,748,362)	0	(1,412,104)	(138,109)	(3,349,852)	146%	14
15 Contingency	5,407,030	0	0	0	1,052,850	-46%	15
16 Other Out Go	0	(3,723,018)	0	(4,559,162)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$3,658,668</b>	<b>(\$3,723,018)</b>	<b>(\$1,412,104)</b>	<b>(\$4,554,623)</b>	<b>(\$2,297,002)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$76,858,629	\$86,984,086	\$62,132,438	\$76,332,122	\$69,538,695		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$76,858,629</b>	<b>\$86,984,086</b>	<b>\$62,132,438</b>	<b>\$76,332,122</b>	<b>\$69,538,695</b>		21

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
**Unrestricted General Fund (Fund 1) - Total District**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	43,573,261	47,789,589	46,860,944	4,424,361	3,759,717	3%	2
3 Local Revenue	68,667,202	70,702,653	60,053,582	106,480,558	111,488,269	97%	3
<b>4 Total Revenue</b>	<b>\$112,240,463</b>	<b>\$118,492,243</b>	<b>\$106,914,526</b>	<b>\$110,904,919</b>	<b>\$115,247,986</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$47,320,673	\$42,396,370	\$47,240,210	\$43,585,003	\$46,221,463	36%	5
6 Classified Salaries	24,170,379	\$22,084,999	25,091,638	\$23,842,268	27,674,180	22%	6
7 Employee Benefits	23,354,320	\$25,532,463	26,240,814	\$26,441,803	29,334,823	23%	7
8 Materials & Supplies	3,914,839	\$1,629,936	11,692,769	\$2,376,261	6,462,499	5%	8
9 Operating Expenses	17,826,278	\$10,467,734	17,795,541	\$11,459,240	17,476,355	14%	9
10 Capital Outlay	63,789	\$73,243	63,209	\$159,077	218,253	0%	10
<b>11 Total Expenses</b>	<b>\$116,650,278</b>	<b>\$102,184,747</b>	<b>\$128,124,180</b>	<b>\$107,863,654</b>	<b>\$127,387,573</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$677,804	\$0	\$2,755,621	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(5,466,527)	(1,840)	(1,412,104)	(138,109)	(3,349,852)	212%	14
15 Contingency	0	0	8,025,539	0	1,771,928	-112%	15
16 Other Out Go	0	(11,657,906)	0	(6,682,830)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$5,466,527)</b>	<b>(\$10,981,942)</b>	<b>\$6,613,435</b>	<b>(\$4,065,319)</b>	<b>(\$1,577,924)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$9,876,342)	\$4,647,752	(\$14,596,220)	(\$1,024,052)	(\$13,717,511)		18
19 Beginning Balance, July 1	15,977,878	15,977,878	20,625,630	20,625,630	19,601,578		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$6,101,537</b>	<b>\$20,625,630</b>	<b>\$6,029,410</b>	<b>\$19,601,578</b>	<b>\$5,884,067</b>		<b>21</b>

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Internal Service Fund (Fund 2)**

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

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



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

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



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	115,625	(32,876)	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$115,625</b>	<b>(\$32,876)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	26,709	61,369	26,842	183,817	190,000	15%	6
7 Employee Benefits	12,752	29,780	10,871	78,472	82,000	6%	7
8 Materials & Supplies	10,000	0	10,000	1,268,544	10,000	1%	8
9 Operating Expenses	926,000	431,139	500,000	89,680	1,000,000	78%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$975,461</b>	<b>\$522,288</b>	<b>\$547,714</b>	<b>\$1,620,513</b>	<b>\$1,282,000</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$1,745,000	\$1,680,459	\$1,650,000	\$1,763,716	\$1,090,000	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$1,745,000</b>	<b>\$1,680,459</b>	<b>\$1,650,000</b>	<b>\$1,763,716</b>	<b>\$1,090,000</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$885,164	\$1,125,295	\$1,102,286	\$143,203	(\$192,000)		18
19 Beginning Balance, July 1	7,504,144	7,504,144	8,629,439	8,629,439	8,772,642		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$8,389,308</b>	<b>\$8,629,439</b>	<b>\$9,731,725</b>	<b>\$8,772,642</b>	<b>\$8,580,642</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Debt Service Fund (Fund 25)**

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

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



**San Mateo County Community College District  
2012-2013 Final Budget  
Debt Service Fund (Fund 25) - Central Services**

	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	115,000	181,714	117,300	184,835	150,000	1%	2
3 Local Revenue	26,436,200	28,009,523	27,607,800	29,061,239	29,070,000	99%	3
<b>4 Total Revenue</b>	<b>\$26,551,200</b>	<b>\$28,191,237</b>	<b>\$27,725,100</b>	<b>\$29,246,074</b>	<b>\$29,220,000</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(26,363,992)	(26,363,991)	(27,654,116)	(27,654,116)	(29,030,413)	100%	16
<b>17 Total Transfers/Other</b>	<b>(\$26,363,992)</b>	<b>(\$26,363,991)</b>	<b>(\$27,654,116)</b>	<b>(\$27,654,116)</b>	<b>(\$29,030,413)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$187,208	\$1,827,246	\$70,984	\$1,591,958	\$189,587		18
19 Beginning Balance, July 1	20,213,255	20,213,255	22,040,501	22,040,501	23,632,459		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$20,400,463</b>	<b>\$22,040,501</b>	<b>\$22,111,485</b>	<b>\$23,632,459</b>	<b>\$23,822,046</b>		<b>21</b>



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**

**2012-13 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS  
New Funds for the Current Fiscal Year**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30005	Federal Work Study	Federal	106,385	88,767	262,102		457,254
30007	CTEA IC	Federal	193,918	143,628	234,076		571,622
30028	TRIO - Student Support Services	Federal		198,747			238,496
30057	Workability III	Federal			149,214		149,214
30094	NASA CIPAIR	Federal		112,500			150,000
30101	TRIO Student Support Services	Federal			426,832		512,198
30102	HSI STEM	Federal		889,271			1,185,694
30105	CTE Transitions	Federal	49,389	49,389	49,389		148,167
30107	The San Francisco Foundation - Allied Health	Federal			420,000		420,000
31002	DSP&S	State	370,613	203,235	333,838		907,686
31003	EOP&S	State	380,038	317,555	334,448		1,032,041
31004	EOP&S/CARE	State	20,853	28,659	28,851		78,363
31009	Matriculation	State	261,143	178,927	216,358		656,428
31012	Foster Care Education	State		85,986			85,986
31016	AB602-Board Fin Asst Prog Adm Allow	State	289,183	229,658	302,341		821,182
31031	CalWORKs	State	107,844	112,563	106,653		327,060
31032	Middle College High School	State	84,153	84,153			168,306
31033	TANF	Federal	22,851	23,600		23,269	69,720
31035	Center for Int'l Trade Development	State			205,000		205,000
31045	Staff Diversity	State				8,540	8,540
31055	MESA/CCCP	State		50,500	50,500		101,000
31065	RCSD CBET	State		50,000			50,000
31065	RCSD CBET	Local		22,000			22,000
31077	MESA/CCCP 2011-12 carry-over	State		17,844	13,596		31,440
31078	Enrollment Growth AD Nursing	State	112,487				112,487
31126	Basic Skills 2012-13 Allocation	State	90,000	100,198	101,678		291,876
32003	Public Bdcst-CSG-TV	Local	636,500				636,500
32004	Public Bdcst-CSG-FM	Local	150,000				150,000
32005	Public Bdcst-CSG-Interconnect	Local	12,500				12,500
32017	Menlo Park Redevelopment	Local		229,000			229,000
32063	Preschool for All - SMCOE - First 5 EQUIP	Local		191,871	42,188		234,059
32093	AACC CLASP Benefits Access Grant	Local			162,500		325,000
35022	KCSM TV	Local	2,226,540				2,226,540
35023	KCSM FM	Local	1,601,500				1,601,500
35035	KCSM Jazz on the Hill	Local	65,000				65,000
35046	Peninsula Library Systems	Local				140,000	140,000
39001	Parking Fees	Local				3,354,316	3,354,316
39030	Health Service Fees	Local	400,000	240,000	440,000		1,080,000
Total 2012-2013 New Funds			<u>\$7,180,897</u>	<u>\$3,648,051</u>	<u>\$3,902,832</u>	<u>\$3,502,856</u>	<u>\$18,234,635</u>

**San Mateo County Community College District**

**2012-13 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS**  
**Carry-over balances from the prior year for current fiscal year expenditures**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO/Spec Srvc (current year)	Federal		77,495			77,495
30028	TRIO/Student Support Srvc	Federal		36,805			36,805
30079	MSEIP Minority Science Engineering	Federal		10,847			10,847
30086	NSF S-STEM (M-SETS) Scholarships	Federal		211,265			211,265
30091	USDOE FIPSE Univ Center Consortium	Federal		2,215			2,215
30093	NSF Online Engineering Education	Federal		50,526			50,526
30094	NASA CIPAIR	Federal		71,557			71,557
30098	SMC CBJTG HERO	Federal		16,007	250,017		266,024
30099	FCCC-MESA-CA Connects-ARRA	Federal		6,511	3,214		9,725
30101	TRIO Student Support Services	Federal			143,877		143,877
30102	HSI STEM	Federal		658,271			658,271
30104	NSF-PAESMEM	Federal		22,723			22,723
30108	STEP-Brazil	Federal			62,508		62,508
30109	Santa Ana WIB-USDOL H-1B	Federal		63,367			63,367
31028	Block Grant	State	35,199			(6,818)	28,381
31029	Block Grant--prior year	State				7	7
31030	T-Com and Technolgy	State	13,908	7,786	9,039	30,590	61,324
31035	Center for Int'l Trade Development	State			19,547		19,547
31046	Faculty and Staff Development	State	20,592	4,100	14,770		39,463
31047	AB1725 Staff Development-prior yr	State			2,340		2,340
31066	CCSF CA Early Childhood Mentor Prgm	State			443		443
31069	Lottery -- Prop 20 -- Instr MatrIs	State	256,863	122,012	377,426	533,325	1,289,627
31113	Basic Skills 10-11 appropriation	State	90,000	45,685			135,685
31118	CTE Com Collab. Proj. 2011-2013	State			59,313		59,313
31120	Basic Skills 2011/12 Allocation	State	90,000	99,952	18,225		208,177
31121	CCCCO-CTE-CAA Grant	State		243,173	216,827		460,000
31122	CTE Pathways Initiative	State			283,426		283,426
31123	YEP	State			111,801		111,801
32006	Silicon Valley Comm Fdtn Grant	Local		34			34
32011	Pen Com Fdt C/S Grant	Local		2,000			2,000
32015	SM Co JPA/Genentech Science	Local		4,502			4,502
32033	San Francisco Foundation	Local			59,903		59,903
32045	SMCCCD Fdtn-New Gateway Project	Local		2,474			2,474
32055	Peninsula Health Care	Local	59,919				59,919
32056	San Francisco Foundation	Local			68,828		68,828
32059	SMCCC Fndtn/SBC Pacific Bell	Local			4,862		4,862
32062	Carnegie Foundation Grant	Local	363				363
32072	UC Aurora Project	Local	4,700				4,700
32079	The Grove Foundation-SKY CTE Schol	Local			148,780		148,780
32080	The Grove Foundation-CAN CBET	Local		19,469			19,469
32081	SMCGS Grant - Canada Coll Library	Local		909			909
32085	CFR/SparkPoint-MOU	Local			2,500		2,500
32086	UWBA-SparkPoint	Local			39,569		39,569
32087	MOBILIZE.ORG-Virtual Tutoring Program	Local			488		488
32088	SVCF-CBET Program	Local		80,338			80,338
32089	W.S. Johnson Fdtn	Local			46,165		46,165
32092	UWBA-SparkPoint	Local			24,000		24,000
35001	Miscellaneous Donations	Local	87,623	15,069	36,764		139,456
35004	General Instruction	Local		350	250		600
35014	Expand Your Horizons	Local			14,776		14,776
35020	Athletics - Women's Soccer	Local		59			59
35021	Bookstore	Local			1,460		1,460
35029	Career Development	Local	151	1,073	2,111		3,336
35036	Bookstore PLS Support	Local				15,996	15,996
35037	Instrument Tech Consortium	Local	779				779

**San Mateo County Community College District**

**2012-13 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS**

**Carry-over balances from the prior year for current fiscal year expenditures**

<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>
35041	Ctr for Int'l Trade Match	Local			45,558		45,558
35045	Financial Aid Admin Cost Allowance	Local	17,583	19,259	152,249	22,109	211,200
35046	Peninsula Library System	Local				517,552	517,552
35048	SMCCC Fdtn Donations	Local	2,737	739			3,476
35052	IVES	Local				240,248	240,248
36015	SMC WIB WIA Veterans Employment	Federal		191,752			191,752
38001	Contract Educ Indirect	Local	414,649	5,616	41,950	124,795	587,009
39017	Community Education	Local		9,263	104		9,367
39021	Summer Camp Basketball--Canada	Local		160			160
39024	Summer Camp Volleyball	Local			957		957
39997	Instructional Equipment Replacement	Local				3,600,000	3,600,000
Total 2012-2013 Carry-over Funds			1,095,067	2,103,362	2,264,050	5,077,803	10,540,281
Total 2012-2013 Specially Funded Programs			8,275,963	5,751,413	6,166,882	8,580,659	28,774,917

**San Mateo County Community College District**  
**2012-13 Final Budget**  
***Restricted General Fund (Fund 3) - Cañada College***



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$2,864,094	\$2,429,854	\$1,904,981	\$2,264,664	\$2,925,241	51%	1
2 State Revenue	1,912,529	1,864,254	2,018,985	1,750,808	1,981,986	35%	2
3 Local Revenue	1,372,780	948,547	927,886	919,919	822,185	14%	3
4 <b>Total Revenue</b>	<b>\$6,149,404</b>	<b>\$5,242,656</b>	<b>\$4,851,852</b>	<b>\$4,935,390</b>	<b>\$5,729,413</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$1,196,246	\$1,075,322	\$1,081,482	\$1,206,955	\$1,195,757	23%	5
6 Classified Salaries	1,536,993	1,533,965	1,427,734	1,400,897	1,620,620	32%	6
7 Employee Benefits	728,508	682,558	622,138	633,865	719,628	14%	7
8 Materials & Supplies	582,728	764,780	489,680	439,622	674,591	13%	8
9 Operating Expenses	951,941	672,972	559,537	711,389	916,724	18%	9
10 Capital Outlay	174,096	62,608	14,597	16,241	739	0%	10
11 <b>Total Expenses</b>	<b>\$5,170,512</b>	<b>\$4,792,206</b>	<b>\$4,195,167</b>	<b>\$4,408,968</b>	<b>\$5,128,058</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$10,422	\$17,582	\$0	\$576,969	\$22,000	-4%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(161,059)	0	(859,715)	(135,000)	22%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(548,985)	(362,168)	(656,685)	(374,218)	(488,354)	81%	16
17 <b>Total Transfers/Other</b>	<b>(\$538,563)</b>	<b>(\$505,645)</b>	<b>(\$656,685)</b>	<b>(\$656,965)</b>	<b>(\$601,354)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$440,329	(\$55,196)	\$0	(\$130,542)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$440,329</b>	<b>(\$55,196)</b>	<b>\$0</b>	<b>(\$130,542)</b>	<b>\$0</b>		21

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



**San Mateo County Community College District**  
**2012-13 Final Budget**  
**Restricted General Fund (Fund 3) - College of San Mateo**



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$450,566	\$461,405	\$337,338	\$392,580	\$372,543	5%	1
2 State Revenue	2,760,218	2,369,945	2,710,045	2,154,645	2,222,877	27%	2
3 Local Revenue	6,685,149	3,811,160	3,825,282	3,559,493	5,680,543	69%	3
4 <b>Total Revenue</b>	<b>\$9,895,933</b>	<b>\$6,642,510</b>	<b>\$6,872,664</b>	<b>\$6,106,718</b>	<b>\$8,275,963</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$1,080,838	\$1,090,208	\$960,336	\$971,465	\$840,768	10%	5
6 Classified Salaries	2,958,395	2,845,622	2,766,011	2,762,129	3,382,303	40%	6
7 Employee Benefits	1,270,619	1,210,943	1,218,465	1,106,198	1,436,188	17%	7
8 Materials & Supplies	1,263,895	814,767	1,489,355	662,390	1,196,521	14%	8
9 Operating Expenses	1,910,116	1,432,304	1,586,396	1,200,435	1,413,788	17%	9
10 Capital Outlay	342,094	232,995	91,500	183,536	84,601	1%	10
11 <b>Total Expenses</b>	<b>\$8,825,957</b>	<b>\$7,626,839</b>	<b>\$8,112,064</b>	<b>\$6,886,154</b>	<b>\$8,354,169</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$100	\$1,216,114	\$125,100	\$1,554,029	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(95,060)	0	(788,828)	175,000	224%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(104,861)	(117,665)	(145,700)	(126,801)	(96,794)	-124%	16
17 <b>Total Transfers/Other</b>	<b>(\$104,761)</b>	<b>\$1,003,389</b>	<b>(\$20,600)</b>	<b>\$638,401</b>	<b>\$78,206</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$965,215	\$19,059	(\$1,260,000)	(\$141,036)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$965,215</b>	<b>\$19,059</b>	<b>(\$1,260,000)</b>	<b>(\$141,036)</b>	<b>\$0</b>		21

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

**San Mateo County Community College District**  
**2012-13 Final Budget**  
**Restricted General Fund (Fund 3) - Skyline College**



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$2,717,002	\$2,591,321	\$2,018,327	\$2,142,819	\$2,024,941	33%	1
2 State Revenue	4,112,765	3,477,436	5,051,128	5,010,835	2,806,864	46%	2
3 Local Revenue	1,726,475	1,034,726	1,078,894	1,089,458	1,335,077	22%	3
4 <b>Total Revenue</b>	<b>\$8,556,242</b>	<b>\$7,103,483</b>	<b>\$8,148,348</b>	<b>\$8,243,112</b>	<b>\$6,166,882</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$1,881,345	\$2,076,374	\$1,850,596	\$2,555,968	\$1,485,428	26%	5
6 Classified Salaries	1,437,148	1,350,895	1,591,325	1,688,028	1,623,193	28%	6
7 Employee Benefits	899,859	779,675	934,951	978,871	811,441	14%	7
8 Materials & Supplies	663,242	508,236	722,869	362,627	698,719	12%	8
9 Operating Expenses	2,547,473	1,819,259	2,562,926	2,288,856	1,068,867	19%	9
10 Capital Outlay	194,584	210,519	38,454	41,493	17,591	0%	10
11 <b>Total Expenses</b>	<b>\$7,623,651</b>	<b>\$6,744,958</b>	<b>\$7,701,120</b>	<b>\$7,915,844</b>	<b>\$5,705,239</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$23,766	\$0	\$721,650	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(193,691)	0	(943,154)	(40,000)	9%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(329,709)	(223,748)	(447,228)	(228,175)	(421,643)	91%	16
17 <b>Total Transfers/Other</b>	<b>(\$329,709)</b>	<b>(\$393,673)</b>	<b>(\$447,228)</b>	<b>(\$449,679)</b>	<b>(\$461,643)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$602,882	(\$35,148)	\$0	(\$122,411)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$602,882</b>	<b>(\$35,148)</b>	<b>\$0</b>	<b>(\$122,411)</b>	<b>\$0</b>		21

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

**San Mateo County Community College District  
2012-13 Final Budget  
Restricted General Fund (Fund 3) - District Office**

	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$8,043	\$1,574	\$0	\$0	\$0	0%	1
2 State Revenue	1,035,514	690,916	186,946	660,191	565,643	15%	2
3 Local Revenue	1,223,304	1,986,634	3,171,262	1,876,318	3,321,781	85%	3
4 <b>Total Revenue</b>	<b>\$2,266,861</b>	<b>\$2,679,124</b>	<b>\$3,358,209</b>	<b>\$2,536,509</b>	<b>\$3,887,424</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$1,455	\$0	\$0	\$0	0%	5
6 Classified Salaries	2,233,111	2,066,678	2,050,773	2,079,968	2,049,000	24%	6
7 Employee Benefits	861,325	775,907	843,079	768,521	1,026,141	12%	7
8 Materials & Supplies	909,266	316,816	531,311	263,117	832,981	10%	8
9 Operating Expenses	1,052,379	(145,707)	1,354,212	(221,983)	1,079,356	13%	9
10 Capital Outlay	256,126	0	(6,818)	0	3,593,182	42%	10
11 <b>Total Expenses</b>	<b>\$5,312,206</b>	<b>\$3,015,148</b>	<b>\$4,772,556</b>	<b>\$2,889,623</b>	<b>\$8,580,659</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$802,532	\$2,262,777	\$1,179,959	\$8,040,937	\$858,846	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(600,000)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$802,532</b>	<b>\$2,262,777</b>	<b>\$1,179,959</b>	<b>\$7,440,937</b>	<b>\$858,846</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$2,242,813)	\$1,926,754	(\$234,388)	\$7,087,822	(\$3,834,388)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$2,242,813)</b>	<b>\$1,926,754</b>	<b>(\$234,388)</b>	<b>\$7,087,822</b>	<b>(\$3,834,388)</b>		21

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

**San Mateo County Community College District**  
**2012-13 Final Budget**  
**Restricted General Fund (Fund 3) - Total District**



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$6,039,705	\$5,484,154	\$4,260,646	\$4,800,062	\$5,322,725	22%	1
2 State Revenue	9,821,027	8,402,551	9,967,104	9,576,479	7,577,371	31%	2
3 Local Revenue	11,007,708	7,781,068	9,003,324	7,445,188	11,159,586	46%	3
<b>4 Total Revenue</b>	<b>\$26,868,440</b>	<b>\$21,667,773</b>	<b>\$23,231,074</b>	<b>\$21,821,729</b>	<b>\$24,059,682</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$4,158,429	\$4,243,358	\$3,892,413	\$4,734,388	\$3,521,953	13%	5
6 Classified Salaries	8,165,647	7,797,160	7,835,844	7,931,022	8,675,116	31%	6
7 Employee Benefits	3,760,311	3,449,084	3,618,633	3,487,456	3,993,398	14%	7
8 Materials & Supplies	3,419,131	2,404,600	3,233,215	1,727,756	3,402,812	12%	8
9 Operating Expenses	6,461,909	3,778,828	6,063,071	3,978,696	4,478,734	16%	9
10 Capital Outlay	966,900	506,122	137,732	241,270	3,696,112	13%	10
<b>11 Total Expenses</b>	<b>\$26,932,326</b>	<b>\$22,179,152</b>	<b>\$24,780,907</b>	<b>\$22,100,589</b>	<b>\$27,768,125</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$813,054	\$3,520,239	\$1,305,059	\$10,893,584	\$880,846	-699%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(449,810)	0	(3,191,697)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(983,555)	(703,581)	(1,249,613)	(729,194)	(1,006,792)	799%	16
<b>17 Total Transfers/Other</b>	<b>(\$170,502)</b>	<b>\$2,366,848</b>	<b>\$55,446</b>	<b>\$6,972,694</b>	<b>(\$125,946)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$234,388)	\$1,855,469	(\$1,494,388)	\$6,693,834	(\$3,834,388)		18
19 Beginning Balance, July 1	4,946,405	4,946,405	6,801,874	6,801,874	13,495,708		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$4,712,017</b>	<b>\$6,801,874</b>	<b>\$5,307,486</b>	<b>\$13,495,708</b>	<b>\$9,661,320</b>		<b>21</b>

*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 June 30, 2012**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2011-12 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CAÑADA	CAN Bldgs 5/6 Reconstruction	41317	290,944	290,944	290,944	0	0
CAÑADA	CAN Electrical Infrastructure Replacement	41319	2,434,854	2,434,854	2,434,854	0	0
CAÑADA	CAN Classroom Modifications	42304	0	50,000	0	0	50,000
CAÑADA	CAN Tennis Court Repairs	42306	0	350,000	9,250	0	340,750
CAÑADA	CAN Science Lab Upgrade	44329	15,737	15,737	0	0	15,737
CAÑADA	CAN Arts Project	44343	7,459	7,459	0	0	7,459
CAÑADA	CAN Bldg 7 FMC	47303	142,723	51,009	51,009	0	0
CAÑADA	CAN Bldgs 5/6 Modernization	47304	2,356,201	1,254,854	1,104,511	71,207	79,136
CAÑADA	CAN 12kv Electrical Systems Upgrade	47310	745,225	1,183,843	1,124,886	52,734	6,223
CAÑADA	CAN Gateways, Circulation & Parking	47312	86,158	8,102	8,102	0	0
CAÑADA	CAN Dining Room Renovation	47315	0	2,061,000	1,500,493	285,308	275,199
CAÑADA	CAN Athletic Facilities Upgrade, Phase 2	47322	0	13,141	13,141	0	0
CAÑADA	CAN Small Projects	47323	8,538	299,869	232,804	15,336	51,729
CAÑADA	CAN Emergency Building Repairs	47324	89,316	369,303	177,533	32,471	159,299
CAÑADA	CAN Loop Road Improvements	47328	522,584	(3,156)	(3,156)	0	0
CAÑADA	CAN Instructional Equipment	47330	41,467	41,467	41,467	0	0
CAÑADA	CAN Bldg 16 Science Lab Renovation	47331	70,838	142,445	142,445	0	0
CAÑADA	CAN Lot 4 Fire Lanes	47332	2,140,195	1,231,044	1,223,633	7,412	0
CAÑADA	CAN Bldg 1 Gym Bleacher	47333	580,000	580,000	435,462	13,130	131,408
CAÑADA	CAN Bldg 9-154 CIETL Reorvation	47334	110,000	170,360	170,360	0	0
CAÑADA	CAN Light Pole Banners and Signs	47335	0	200,000	38,404	6,728	154,868
CAÑADA	CAN Xenon Exterior Lights	47336	0	0	(1,622)	0	1,622
CAÑADA	CAN Bldg 8 MPOE AC Replacement	47337	0	104,661	104,661	0	0
CAÑADA	CAN Faculty/Staff Housing	48310	265,344	259,654	0	0	259,654
CSM	CSM Bldgs 21-27 Demolition	41415	552,875	552,875	552,875	0	0
CSM	CSM Demo of Hazardous Bldgs	41417	1,402	1,402	1,402	0	0
CSM	CSM North Gateway Phase 3 (Asbestos)	41418	204,876	204,876	204,876	0	0
CSM	CSM Dental Hygiene Program	42402	25,000	25,000	0	0	25,000
CSM	CSM Equipment Recycling	42404	82,146	111,182	10,537	0	100,645
CSM	CSM Hallmark Running Track	42405	0	51,000	0	0	51,000
CSM	Ergonomic office furniture (completion)	44435	13,586	14,571	986	0	13,586
CSM	Haz. Mat. clean-up/disposal	44438	3,026	3,026	0	0	3,026
CSM	Technology Improvements	44452	27,187	27,187	0	0	27,187
CSM	CSM CIP2 Design Build Project	47401	6,179,753	5,179,753	4,784,765	198,693	196,295
CSM	CSM Bldg 14 Facelift	47402	64,510	119	119	0	0
CSM	CSM Bldg 16 Modernization	47403	60,042	(151)	(151)	0	(0)
CSM	CSM Bldgs 2/3/4 Fine Arts Complex Modernization	47404	55,420	255	255	0	0
CSM	CSM Coastside Shoreline Station TI	47407	42,337	4,659	4,659	0	0
CSM	CSM North Gateway	47408	5,113,453	6,033,453	543,403	691,603	4,798,447
CSM	CSM Bldg 9 Modernization	47411	253,315	9,640	9,640	0	0
CSM	CSM SE Infrastructure and Yard	47415	96,956	96,956	0	0	96,956
CSM	CSM Bldg 15 Modernization	47420	961,248	961,248	704,130	37,693	219,426
CSM	CSM Small Projects	47423	225,247	945,247	665,850	49,268	230,130
CSM	CSM Emergency Building Repairs	47424	198,415	346,415	271,237	71,470	3,708
CSM	CSM Hillsdale Lot Paving	47429	845,254	943,190	943,190	0	0
CSM	CSM Exterior Building Repainting	47430	163,522	73,011	73,011	0	0
CSM	CSM Instructional Equipment	47432	89,489	89,489	89,489	0	0
CSM	CSM Edison Lot Project	47433	1,924,134	3,224,134	131,749	277,165	2,815,220
CSM	CSM Exterior Signage	47434	100,000	125,945	125,407	538	0
CSM	CSM Bldg 12 Roofing	47435	496,000	496,000	51,674	0	444,326
CSM	CSM Bldg 6 Aquatics BMS Integration	47437	0	205,000	99,236	2,395	103,369
CSM	CSM Bldg 8 Entry and ADA Modifications	47438	0	563,058	563,058	0	0
CSM	CSM Hillsdale Lot Erosion Project	47439	0	100,000	25,407	23,435	51,158
CSM	CSM B10 Servery Flood Reconstruction	47440	0	125,000	100,396	0	24,604
CSM	CSM B5 SMAC Locker Room and Aquatics Desk	47441	0	125,000	7,231	24,461	93,308
CSM	CSM Bookstore Project	48400	174,822	29,492	0	0	29,492
CSM	CSM B5 SMAC Locker Room	48402	0	500,000	0	0	500,000
DISTRICTWIDE	General Capital Projects	40000	24,399,938	21,166,297	0	0	21,166,297
DISTRICTWIDE	College Contingency	40001	6,402,010	9,452,010	0	0	9,452,010
DISTRICTWIDE	College Housing Project	40003	4,319,500	4,117,346	0	0	4,117,346
DISTRICTWIDE	Premium Rebate Reserve	40004	398,432	398,432	0	0	398,432
DISTRICTWIDE	Post Bond Admin Fee Reserve	40005	281,656	137,636	8,325	0	129,311
DISTRICTWIDE	Aux Services Use Fee	40007	0	17,592	0	0	17,592
DISTRICTWIDE	General Capital Fund	40008	0	1,404,912	0	0	1,404,912
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009	45,327	54,892	54,892	0	0
DISTRICTWIDE	College Art	42003	5,691	7,341	1,650	0	5,691
DISTRICTWIDE	Redevelopment Program	43001	14,633,882	12,920,100	57,227	0	12,862,873
DISTRICTWIDE	Property Management Study	44001	290,326	39,827	50	0	39,777
DISTRICTWIDE	District Facilities Projects	44102	656,421	656,436	211,903	92,768	351,765
DISTRICTWIDE	District Funded FCI Contingency	44103	3,046,955	3,046,955	0	0	3,046,955
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2,926,033	3,142,867	70,266	332	3,072,269
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0	1,165	1,165	0	0
DISTRICTWIDE	Bond Construction General	47000	12,254,448	6,710,593	0	0	6,710,593

**2011-2012 Capital Projects Financial Summary  
Budget Expenditures as of June 30, 2012**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2011-12 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
DISTRICTWIDE	DW CIP2 Planning	47001	12,772,806	5,834,396	83,957	106,619	5,643,819
DISTRICTWIDE	DW Technology Upgrades	47002	1,006,885	1,206,885	599,662	36,155	571,068
DISTRICTWIDE	DW Contingency	47007	391,957	7,329,354	0	0	7,329,354
DISTRICTWIDE	DW Small Projects	47008	131,487	331,487	197,557	45,605	88,325
DISTRICTWIDE	DW EAS Expansion	47011	487,226	41,538	41,538	0	0
DISTRICTWIDE	DW Renewable Energy Project	47013	106,505	64,433	64,433	0	0
DISTRICTWIDE	DW Boilers BAAQMD Emissions Project	47014	1,737,908	1,737,908	1,462,618	31,010	244,279
DISTRICTWIDE	DW Electrical Security System Repairs	47015	0	350,000	282,023	0	67,977
DISTRICTWIDE	DO Cooling Tower Replacement	47016	0	130,000	14,568	0	115,433
DISTRICTWIDE	DW Utility Consumption Measurement	47017	0	300,000	17,900	21,130	260,970
DISTRICTWIDE	C.O.P. Projects	48001	863,227	363,227	4,500	0	358,727
DISTRICTWIDE	DW Athletic Facilities	48101	23,195	22,948	22,753	0	195
SKYLINE	SKY Electrical Infrastructure Replacement	41224	802,000	802,000	802,000	0	0
SKYLINE	SKY Water Feature Project	42004	9,314	4,614	4,614	0	0
SKYLINE	Pacific Heights Project	42202	26,516,846	18,666,366	0	0	18,666,366
SKYLINE	SKY Bldg 6 Facelift	42205	3,748	3,748	0	0	3,748
SKYLINE	SKY Bldg 6 Servery	42206	0	593,247	543,624	0	49,622
SKYLINE	SKY B6 Public Area Enhancements	42207	0	318,326	318,326	0	0
SKYLINE	SKY Track Repairs	42208	0	300,000	0	0	300,000
SKYLINE	Avon Damages Repair	44241	65,100	65,100	0	0	65,100
SKYLINE	SKY Bldg 3 Modernization	47201	2,496	4,577	4,577	0	0
SKYLINE	SKY Bldg 8 Modernization	47203	1,000	2,185	2,185	0	0
SKYLINE	SKY Bldg 12 FMC	47204	104,335	16,236	16,236	0	0
SKYLINE	SKY CIP2 Design Build Project	47209	2,236,307	2,536,307	1,113,873	76,797	1,345,637
SKYLINE	SKY Small Projects	47223	466,748	1,036,748	718,691	44,280	273,777
SKYLINE	SKY Emergency Building Repairs	47224	132,581	436,284	366,732	53,233	16,319
SKYLINE	SKY FMC Erosion	47225	3,892	(1,614)	(1,614)	0	0
SKYLINE	SKY 12KV Electrical Systems Upgrade	47228	599,802	599,802	309,647	86,478	203,677
SKYLINE	SKY Exterior Building Repainting	47230	24,822	13,110	13,110	0	0
SKYLINE	SKY Instruction Equipment	47232	130,954	130,954	124,990	0	5,964
SKYLINE	SKY CDC Safety Tile Replacement	47234	109,600	107,106	107,106	0	0
SKYLINE	SKY B14 Loma Chica Remodel	47235	0	100,000	892	0	99,108
SKYLINE	SKY Bldg 4 Stairs and Lighting	47236	0	240,845	219,838	0	21,007
SKYLINE	SKY Bldg 2 One Stop Facelift	47237	0	132,665	132,665	0	0
SKYLINE	SKY Track and Field Erosion Control	47239	0	130,010	0	0	130,010
SKYLINE	SKY Wayfinding Signage	47240	0	110,000	26,261	0	83,739
SKYLINE	SKY Bldg 1 Career Center	47241	0	122,000	113,166	817	8,017
SKYLINE	SKY Bldg 2 CALT Upgrade	47242	0	465,000	413,127	16,718	35,156
SKYLINE	SKY B6 Public Area Enhancements	47243	0	1,040,959	499,284	203,054	338,621
SKYLINE	SKY DSPS Relocation	47244	0	350,000	31,175	76,790	242,035
<b>TOTAL</b>			<b>\$ 146,252,957</b>	<b>\$ 141,597,775</b>	<b>\$ 28,141,102</b>	<b>\$ 2,752,832</b>	<b>\$ 110,703,841</b>





**San Mateo County Community College District**  
**2012-13 Final Budget**  
**Capital Projects Fund (Fund 4) - Cañada College**

	2010-2011 Adoption Budget	2010-2011 Actual	2011-2012 Adoption Budget	2011-2012 Actual	2012-2013 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$6,588	\$0	\$0	0%	5
6 Classified Salaries	6,500	8,411	\$301,931	56,935	\$7,141	1%	6
7 Employee Benefits	1,950	1,050	\$129,399	728	\$0	0%	7
8 Materials & Supplies	420,822	724,883	\$405,465	869,956	\$259,111	24%	8
9 Operating Expenses	1,202,961	1,425,109	\$797,137	1,086,009	\$286,208	26%	9
10 Capital Outlay	5,169,966	11,367,058	\$5,925,559	5,959,521	\$547,449	50%	10
11 <b>Total Expenses</b>	<b>\$6,802,199</b>	<b>\$13,526,510</b>	<b>\$7,566,078</b>	<b>\$7,973,149</b>	<b>\$1,099,909</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$6,802,199)	(\$13,526,510)	(\$7,566,078)	(\$7,973,149)	(\$1,099,909)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$6,802,199)</b>	<b>(\$13,526,510)</b>	<b>(\$7,566,078)</b>	<b>(\$7,973,149)</b>	<b>(\$1,099,909)</b>		21

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

**San Mateo County Community College District**  
**2012-13 Final Budget**  
**Capital Projects Fund (Fund 4) - College of San Mateo**



	2010-2011 Adoption Budget	2010-2011 Actual	2011-2012 Adoption Budget	2011-2012 Actual	2012-2013 Adoption Budget	Percent of Total Budget
<b>Revenue</b>						
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0% 1
2 State Revenue	0	0	0	0	0	0% 2
3 Local Revenue	0	0	0	0	0	0% 3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b> 4
<b>Expenses</b>						
5 Certificated Salaries	\$0	\$0	\$27,997	\$0	\$0	0% 5
6 Classified Salaries	\$75,000	147,223	\$1,283,153	62,956	\$31,714	1% 6
7 Employee Benefits	\$22,500	17,245	\$549,923	0	\$0	0% 7
8 Materials & Supplies	\$2,404,999	4,937,103	\$3,923,667	1,572,003	\$791,910	18% 8
9 Operating Expenses	\$2,587,717	5,175,648	\$4,113,246	2,896,107	\$1,458,938	32% 9
10 Capital Outlay	\$38,870,599	30,182,421	\$22,256,529	4,401,787	\$2,217,438	49% 10
<b>11 Total Expenses</b>	<b>\$43,960,815</b>	<b>\$40,459,639</b>	<b>\$32,154,515</b>	<b>\$8,932,853</b>	<b>\$4,500,000</b>	<b>100%</b> 11
<b>Transfers &amp; Other</b>						
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0% 12
13 Other Sources	0	0	0	0	0	0% 13
14 Transfers out	0	0	0	0	0	0% 14
15 Contingency	0	0	0	0	0	0% 15
16 Other Out Go	0	0	0	0	0	0% 16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b> 17
<b>Fund Balance</b>						
18 Net Change in Fund Balance	(\$43,960,815)	(\$40,459,639)	(\$32,154,515)	(\$8,932,853)	(\$4,500,000)	18
19 Beginning Balance, July 1	0	0	0	0	0	19
Adjustments to Beginning						
20 Balance	0	0	0	0	0	20
<b>21 Net Fund Balance, June 30</b>	<b>(\$43,960,815)</b>	<b>(\$40,459,639)</b>	<b>(\$32,154,515)</b>	<b>(\$8,932,853)</b>	<b>(\$4,500,000)</b>	<b>21</b>

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

**San Mateo County Community College District**  
**2012-13 Final Budget**  
**Capital Projects Fund (Fund 4) - Skyline College**



	2010-2011 Adoption Budget	2010-2011 Actual	2011-2012 Adoption Budget	2011-2012 Actual	2012-2013 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$22,101	\$6,955	\$0	\$0	0%	5
6 Classified Salaries	\$30,000	49,272	\$318,751	22,288	\$18,675	1%	6
7 Employee Benefits	\$9,000	7,583	\$136,608	0	\$0	0%	7
8 Materials & Supplies	\$2,447,606	2,268,272	\$926,469	1,005,052	\$280,710	19%	8
9 Operating Expenses	\$4,246,984	2,155,892	\$880,567	1,122,053	\$463,388	31%	9
10 Capital Outlay	\$31,998,595	15,052,862	\$5,718,230	3,221,201	\$749,677	50%	10
<b>11 Total Expenses</b>	<b>\$38,732,184</b>	<b>\$19,555,982</b>	<b>\$7,987,579</b>	<b>\$5,370,593</b>	<b>\$1,512,450</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$38,732,184)	(\$19,555,982)	(\$7,987,579)	(\$5,370,593)	(\$1,512,450)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$38,732,184)</b>	<b>(\$19,555,982)</b>	<b>(\$7,987,579)</b>	<b>(\$5,370,593)</b>	<b>(\$1,512,450)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2012-13 Final Budget**  
**Capital Projects Fund (Fund 4) - Districtwide**

	2010-2011 Adoption Budget	2010-2011 Actual	2011-2012 Adoption Budget	2011-2012 Actual	2012-2013 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	4,908,777	14,012,000	4,277,204	0	0%	2
3 Local Revenue	8,211,164	7,555,907	920,000	4,226,011	3,725,392	100%	3
4 <b>Total Revenue</b>	<b>\$8,211,164</b>	<b>\$12,464,684</b>	<b>\$14,932,000</b>	<b>\$8,503,215</b>	<b>\$3,725,392</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$142,080	\$170,293	\$4,047	\$4,120	\$0	0%	5
6 Classified Salaries	3,379,724	2,802,922	\$185,468	1,809,992	\$793,094	34%	6
7 Employee Benefits	1,232,631	1,076,084	\$79,486	576,740	\$277,583	12%	7
8 Materials & Supplies	270,000	136,522	\$29,309	345,238	\$127,746	5%	8
9 Operating Expenses	300,000	970,988	\$208,452	1,576,175	\$583,220	25%	9
10 Capital Outlay	200,000	16,492,234	\$4,140,867	1,552,243	\$574,365	24%	10
11 <b>Total Expenses</b>	<b>\$5,524,435</b>	<b>\$21,649,043</b>	<b>\$4,647,629</b>	<b>\$5,864,507</b>	<b>\$2,356,008</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	9,078,207	0	1,879,471	0	0%	13
14 Transfers out	0	(285,000)	0	(9,077,913)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$8,793,207</b>	<b>\$0</b>	<b>(\$7,198,442)</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$2,686,729	(\$391,152)	\$10,284,371	(\$4,559,733)	\$1,369,384		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$2,686,729</b>	<b>(\$391,152)</b>	<b>\$10,284,371</b>	<b>(\$4,559,733)</b>	<b>\$1,369,384</b>		21

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

**San Mateo County Community College District**  
**2012-13 Final Budget**  
**Capital Projects Fund (Fund 4) - Total District**



	2010-2011 Adoption Budget	2010-2011 Actual	2011-2012 Adoption Budget	2011-2012 Actual	2012-2013 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	4,908,777	14,012,000	4,277,204	0	0%	2
3 Local Revenue	8,211,164	7,555,907	920,000	4,226,011	3,725,392	100%	3
<b>4 Total Revenue</b>	<b>\$8,211,164</b>	<b>\$12,464,684</b>	<b>\$14,932,000</b>	<b>\$8,503,215</b>	<b>\$3,725,392</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	142,080	192,394	45,586	4,120	0	0%	5
6 Classified Salaries	3,491,224	3,007,828	2,089,303	1,952,171	850,624	9%	6
7 Employee Benefits	1,266,081	1,101,962	895,416	577,467	277,583	3%	7
8 Materials & Supplies	5,543,426	8,066,779	5,284,908	3,792,248	1,459,476	15%	8
9 Operating Expenses	8,337,661	9,727,636	5,999,403	6,680,343	2,791,755	29%	9
10 Capital Outlay	76,239,161	73,094,574	38,041,185	15,134,752	4,088,929	43%	10
<b>11 Total Expenses</b>	<b>\$95,019,633</b>	<b>\$95,191,174</b>	<b>\$52,355,801</b>	<b>\$28,141,102</b>	<b>\$9,468,367</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	0	0	0	0	0	0%	12
13 Other Sources	0	9,078,207	0	1,879,471	0	0%	13
14 Transfers out	0	(285,000)	0	(9,077,913)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$8,793,207</b>	<b>\$0</b>	<b>(\$7,198,442)</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$86,808,469)	(\$73,933,283)	(\$37,423,801)	(\$26,836,328)	(\$5,742,975)		18
19 Beginning Balance, July 1	218,549,642	218,549,642	144,616,359	144,616,359	117,780,031		19
20 Adjustments to Beginning Balance							20
<b>21 Net Fund Balance, June 30</b>	<b>\$131,741,173</b>	<b>\$144,616,359</b>	<b>\$107,192,559</b>	<b>\$117,780,031</b>	<b>\$112,037,056</b>		21

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



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**  
**2012 - 2013 Final Budget**  
**Enterprise Fund - Bookstore (Fund 5)**

	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Income</b>							
1 Federal Income	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0%	2
3 Local Income	8,220,000	7,568,798	7,650,000	7,856,604	8,775,000	100%	3
4 <b>Total Income</b>	<b>\$8,220,000</b>	<b>\$7,568,798</b>	<b>\$7,650,000</b>	<b>\$7,856,604</b>	<b>\$8,775,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Cost of Sales	\$5,500,000	\$4,668,077	\$4,700,000	\$4,578,561	\$5,400,000	63%	5
6 Certificated Salaries	0	0	0	0	0	0%	6
7 Classified Salaries	1,280,000	1,439,047	1,490,000	1,648,530	1,735,000	20%	7
8 Employee Benefits	380,000	449,469	455,000	494,559	425,000	6%	8
9 Materials & Supplies	22,000	43,417	45,000	42,573	30,000	1%	9
10 Operating Expenses	823,700	772,949	732,700	832,685	867,700	10%	10
11 Capital Outlay	0	0	0	0	0	0%	11
12 <b>Total Expenses</b>	<b>\$8,005,700</b>	<b>\$7,372,959</b>	<b>\$7,422,700</b>	<b>\$7,596,908</b>	<b>\$8,457,700</b>	<b>100%</b>	12
<b>Transfers &amp; Other</b>							
13 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0%	17
18 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	18
<b>Fund Balance</b>							
19 Net Change in Fund Balance	\$214,300	\$195,839	\$227,300	\$259,696	\$317,300		19
20 Beginning Balance, July 1	6,677,738	6,677,738	6,873,577	6,873,577	7,133,273		20
21 Adjustments to Beginning Balance	0	0	0	0	0		21
22 <b>Net Fund Balance, June 30</b>	<b>\$6,892,038</b>	<b>\$6,873,577</b>	<b>\$7,100,877</b>	<b>\$7,133,273</b>	<b>\$7,450,573</b>		22



**DISTRICT BOOKSTORES**  
**Balance Sheet**  
**June 30, 2012**

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
<b>ASSETS</b>		
Cash for Operations and Investments	\$5,163,279	\$5,209,663
Accounts Receivable	138,820	220,868
Inventory	2,415,578	1,944,237
Furniture, Fixtures & Equipment (Net)	107,548	191,623
<b>TOTAL ASSETS</b>	<b><u>\$7,825,225</u></b>	<b><u>\$7,566,391</u></b>
<b>LIABILITIES AND CAPITAL</b>		
Liabilities	691,952	692,814
Capital-Reserved	7,133,273	6,873,577
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$7,825,225</u></b>	<b><u>\$7,566,391</u></b>



**DISTRICT BOOKSTORES**  
**Income Statement**  
**For the Year Ending June 30, 2012**

	<u>Year to Date Actual</u>	<u>2011-2012 Budget</u>
<b>INCOME</b>		
Merchandise Sales	\$7,296,833	\$7,000,000
Commission	16,734	15,000
Interest	49,689	35,000
Other Income	493,348	600,000
<b>TOTAL INCOME</b>	<b><u>\$7,856,604</u></b>	<b><u>\$7,650,000</u></b>
<b>EXPENSES</b>		
Salaries	\$1,568,772	\$1,352,000
Benefits	470,631	434,000
Merchandise Purchases	4,578,561	4,700,000
Store and Office	42,573	45,000
Travel, Conference, Membership	15,456	15,000
Utilities	43,416	44,000
Contracted Services	101,040	100,000
Depreciation Expense	84,075	80,000
Freight	196,847	180,000
Other	258,774	250,000
<b>TOTAL EXPENSES</b>	<b><u>\$7,360,145</u></b>	<b><u>\$7,200,000</u></b>
<b>NET INCOME FROM OPERATIONS</b>	<b><u>\$496,459</u></b>	<b><u>\$450,000</u></b>
<b>Other Expenses</b>		
Administrative Salary and Benefits	103,686	\$105,000
Rent	67,700	\$67,700
Donations	65,377	\$50,000
<b>Total Other Expenses</b>	<b><u>236,763</u></b>	<b><u>\$222,700</u></b>
<b>NET INCOME</b>	<b><u>\$259,696</u></b>	<b><u>\$227,300</u></b>
Capital, July 1	6,873,577	
<b>Capital, June 30</b>	<b><u>\$7,133,273</u></b>	



**San Mateo County Community College District**  
**2012 - 2013 Final Budget**  
**Enterprise Fund - Cafeteria (Fund 5)**



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	196,000	198,744	237,000	211,762	211,500	100%	3
4 <b>Total Revenue</b>	<b>\$196,000</b>	<b>\$198,744</b>	<b>\$237,000</b>	<b>\$211,762</b>	<b>\$211,500</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	21,850	64,203	21,000	74,270	60,000	12%	6
7 Employee Benefits	6,470	17,680	6,300	20,791	15,000	4%	7
8 Materials & Supplies	78,000	65,913	65,000	56,352	50,000	38%	8
9 Operating Expenses	85,680	131,804	77,000	57,620	45,000	45%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$192,000</b>	<b>\$279,600</b>	<b>\$169,300</b>	<b>\$209,033</b>	<b>\$170,000</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$4,000	(\$80,856)	\$67,700	\$2,729	\$41,500		18
19 Beginning Balance, July 1	415,501	415,501	334,645	334,645	337,374		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$419,501</b>	<b>\$334,645</b>	<b>\$402,345</b>	<b>\$337,374</b>	<b>\$378,874</b>		21



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**DISTRICT CAFETERIAS**  
**Balance Sheet**  
**June 30, 2012**

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
<b>ASSETS</b>		
Cash for Operations and Investments	\$339,525	\$341,950
Accounts Receivable & Prepayment	27,532	27,424
<b>TOTAL ASSETS</b>	<b><u>\$367,057</u></b>	<b><u>\$369,374</u></b>
<b>LIABILITIES AND CAPITAL</b>		
Liabilities	\$29,683	\$34,729
Capital, July 1	\$334,645	\$415,501
Current Year Income/(Loss)	2,729	(80,856)
Capital, June 30	<u>\$337,374</u>	<u>\$334,645</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$367,057</u></b>	<b><u>\$369,374</u></b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**DISTRICT CAFETERIAS**  
**Income Statement**  
**For the Year Ending June 30, 2012**

	<u>Year to Date Actual</u>	<u>2011-2012 Budget</u>
<b>INCOME</b>		
Special Service Income	\$20,000	\$20,000
Vending Income	73,486	65,000
Food Service Income	89,422	130,000
Event Facilities Rental Income	24,101	20,000
Interest	4,753	2,000
<b>TOTAL INCOME</b>	<b><u>\$211,762</u></b>	<b><u>\$237,000</u></b>
<b>EXPENSES</b>		
Salary	\$74,270	21,000
Benefits	20,791	6,300
Service Contracts & Repairs	62,122	77,000
College Support	56,352	65,000
<b>TOTAL EXPENSES</b>	<b><u>\$213,535</u></b>	<b><u>\$169,300</u></b>
<b>NET INCOME FROM OPERATIONS</b>	<b><u>(\$1,773)</u></b>	<b><u>\$67,700</u></b>
Profit/(Loss) on Investments	292	-
Profit/(Loss) on Disposal of Fixed Assets	4,210	-
<b>NET INCOME</b>	<b><u>\$2,729</u></b>	<b><u>\$67,700</u></b>
Capital, July 1	<u>\$334,645</u>	
<b>Capital, June 30</b>	<b><u>\$337,374</u></b>	

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

**Enterprise Fund - San Mateo Athletic Club/CSM Fitness Center**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,120,110	2,003,731	2,300,000	2,774,126	2,800,000	100%	3
4 <b>Total Revenue</b>	<b>\$2,120,110</b>	<b>\$2,003,731</b>	<b>\$2,300,000</b>	<b>\$2,774,126</b>	<b>\$2,800,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Cost of Goods Sold	\$0	\$0	\$0	\$0	\$0	0%	5
6 Salaries	1,363,706	1,161,194	1,129,133	1,389,702	1,400,000	54%	6
7 Employee Benefits	0	255,463	270,992	327,463	335,000	13%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	539,272	495,403	687,462	654,510	625,000	33%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$1,902,978</b>	<b>\$1,912,060</b>	<b>\$2,087,587</b>	<b>\$2,371,675</b>	<b>\$2,360,000</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	78,712	0	74,376	70,000	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(64,862)	0	(89,444)	(80,000)	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$13,850</b>	<b>\$0</b>	<b>(\$15,068)</b>	<b>(\$10,000)</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$217,132	\$105,521	\$212,413	\$387,383	\$430,000		18
19 Beginning Balance, July 1	(321,504)	(321,504)	(215,983)	(215,983)	171,400		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$104,372)</b>	<b>(\$215,983)</b>	<b>(\$3,570)</b>	<b>\$171,400</b>	<b>\$601,400</b>		21



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**Balance Sheet**  
**June 30, 2012**

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
<b>ASSETS</b>		
Cash for Operations and Investments	\$1,762,410	\$1,073,422
Accounts Receivable & Prepayment	49,986	65,580
Inventory	7,489	6,331
Fixed Assets	-	0
<b>TOTAL ASSETS</b>	<b><u>\$1,819,885</u></b>	<b><u>\$1,145,333</u></b>
<b>LIABILITIES AND CAPITAL</b>		
Liabilities	\$1,648,485	\$1,361,316
Capital, July 1	(\$215,983)	(321,504)
Current Year Income/(Loss)	387,383	105,521
Capital, June 30	<u>\$171,400</u>	<u>(\$215,983)</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$1,819,885</u></b>	<b><u>\$1,145,333</u></b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**San Mateo Athletic Club/CSM Fitness Center**  
**Income Statement**  
**For the Year Ending June 30, 2012**

	<u>Year to Date</u> <u>Actual</u>	<u>2011-2012</u> <u>Budget</u>
<b>INCOME</b>		
Member dues and Registrations	\$1,997,803	\$1,600,000
Aquatics	385,771	380,000
Parking	65,302	40,000
Personal Training	259,621	220,000
Retail	13,693	10,000
Others	51,936	50,000
<b>TOTAL INCOME</b>	<b><u>\$2,774,126</u></b>	<b><u>\$2,300,000</u></b>
<b>EXPENSES</b>		
Salary	\$1,389,702	1,129,133
Benefits	327,463	270,992
Operating - Athletic Club	538,196	540,000
Operating - Aquatic Center	116,314	147,462
<b>TOTAL EXPENSES</b>	<b><u>\$2,371,675</u></b>	<b><u>\$2,087,587</u></b>
<b>NET INCOME FROM OPERATIONS</b>	<b><u>\$402,451</u></b>	<b><u>\$212,413</u></b>
District Support - Income	74,376	-
District Support - Expense	89,444	-
<b>NET INCOME</b>	<b><u>\$387,383</u></b>	<b><u>\$212,413</u></b>
Capital, July 1	(\$215,983)	
<b>Capital, June 30</b>	<b><u>\$171,400</u></b>	

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Special Revenue Fund (Fund 6)

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

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

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

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
**Child Development Fund (Fund 60) - Cañada College**



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	59	0	74	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$59</b>	<b>\$0</b>	<b>\$74</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(36,735)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$36,735)</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$59	\$0	(\$36,661)	\$0		18
19 Beginning Balance, July 1	0	36,602	36,661	36,661	(0)		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$36,661</b>	<b>\$36,661</b>	<b>(\$0)</b>	<b>(\$0)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
***Child Development Fund (Fund 60) - College of San Mateo***



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$19,000	\$47,849	\$64,500	\$53,172	\$74,000	18%	1
2 State Revenue	134,600	93,121	86,100	63,669	54,300	13%	2
3 Local Revenue	201,753	211,989	223,351	291,005	288,716	69%	3
4 <b>Total Revenue</b>	<b>\$355,353</b>	<b>\$352,958</b>	<b>\$373,951</b>	<b>\$407,847</b>	<b>\$417,016</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$98,511	\$98,511	\$101,679	\$101,679	\$101,679	19%	5
6 Classified Salaries	240,355	250,317	230,904	261,804	255,498	49%	6
7 Employee Benefits	138,163	139,800	104,721	131,321	135,751	26%	7
8 Materials & Supplies	26,300	27,440	37,300	38,808	32,800	6%	8
9 Operating Expenses	1,170	618	736	0	515	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$504,499</b>	<b>\$516,686</b>	<b>\$475,340</b>	<b>\$533,612</b>	<b>\$526,243</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$149,146	\$163,728	\$104,721	\$0	\$82,875	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(0)	0	(0)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$149,146</b>	<b>\$163,728</b>	<b>\$104,721</b>	<b>(\$0)</b>	<b>\$82,875</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$3,331	(\$125,766)	(\$26,351)		18
19 Beginning Balance, July 1	0	152,117	152,117	152,117	26,351		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$152,117</b>	<b>\$155,448</b>	<b>\$26,351</b>	<b>\$0</b>		21

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



**San Mateo County Community College District**  
**2012-2013 Final Budget**  
**Child Development Fund (Fund 60) - Skyline College**



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$19,000	\$88,388	\$138,300	\$96,697	\$150,000	32%	1
2 State Revenue	261,100	133,101	221,700	144,603	123,700	27%	2
3 Local Revenue	30,000	32,994	55,500	95,593	191,000	41%	3
4 <b>Total Revenue</b>	<b>\$310,100</b>	<b>\$254,482</b>	<b>\$415,500</b>	<b>\$336,893</b>	<b>\$464,700</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$70,226	\$35,475	\$48,359	\$46,754	\$50,022	10%	5
6 Classified Salaries	265,929	244,482	316,623	284,708	267,409	53%	6
7 Employee Benefits	196,308	174,041	127,424	141,879	138,242	27%	7
8 Materials & Supplies	25,300	33,099	44,250	39,848	43,600	9%	8
9 Operating Expenses	9,633	9,386	6,136	5,039	5,559	1%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$567,396</b>	<b>\$496,482</b>	<b>\$542,792</b>	<b>\$518,228</b>	<b>\$504,831</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$257,296	\$242,000	\$127,424	\$181,335	\$40,131	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$257,296</b>	<b>\$242,000</b>	<b>\$127,424</b>	<b>\$181,335</b>	<b>\$40,131</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$132	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$132</b>	<b>\$0</b>	<b>\$0</b>		21

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

**San Mateo County Community College District  
2012-2013 Final Budget  
Child Development Fund (Fund 60) - District Office**

	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$1,680	\$1,680	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$1,680</b>	<b>\$1,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	1,680	1,680	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$1,680</b>	<b>\$1,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$1,260	\$0	(\$1,260)	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(1,260)	0	1,260	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
***Child Development Fund (Fund 60) - Total District***



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$39,680	\$137,917	\$202,800	\$149,869	\$224,000	25%	1
2 State Revenue	\$395,700	226,222	\$307,800	208,272	\$178,000	20%	2
3 Local Revenue	\$231,753	245,041	\$278,851	386,673	\$479,716	54%	3
4 <b>Total Revenue</b>	<b>\$667,133</b>	<b>\$609,180</b>	<b>\$789,451</b>	<b>\$744,814</b>	<b>\$881,716</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$168,737	\$133,986	\$150,038	\$148,433	\$151,701	15%	5
6 Classified Salaries	506,284	494,799	547,527	546,512	522,907	51%	6
7 Employee Benefits	334,472	313,840	232,145	273,200	273,993	27%	7
8 Materials & Supplies	51,600	60,539	81,550	78,656	76,400	7%	8
9 Operating Expenses	10,803	10,004	6,872	5,039	6,074	1%	9
10 Capital Outlay	1,680	1,680	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$1,073,575</b>	<b>\$1,014,849</b>	<b>\$1,018,133</b>	<b>\$1,051,840</b>	<b>\$1,031,074</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$406,443	\$406,988	\$232,145	\$180,075	\$123,006	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0%	15
16 Other Out Go	0	(1,260)	0	(35,476)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$406,443</b>	<b>\$405,728</b>	<b>\$232,145</b>	<b>\$144,599</b>	<b>\$123,006</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$59	\$3,463	(\$162,427)	(\$26,351)		18
19 Beginning Balance, July 1	188,719	188,719	188,778	188,778	26,351		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$188,719</b>	<b>\$188,778</b>	<b>\$192,241</b>	<b>\$26,351</b>	<b>\$0</b>		21

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
**Special Parcel Tax (Fund 61) - Cañada College**



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	1,914,605	2,511,011	2,400,000	2,350,000	100%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$1,914,605</b>	<b>\$2,511,011</b>	<b>\$2,400,000</b>	<b>\$2,350,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$597,590	\$1,017,455	\$1,749,451	\$1,454,457	\$2,172,630	66%	5
6 Classified Salaries	0	165,906	397,438	335,939	313,927	0%	6
7 Employee Benefits	181,110	122,324	310,413	231,221	304,412	9%	7
8 Materials & Supplies	75,000	6,281	13,859	12,134	6,500	0%	8
9 Operating Expenses	0	6,233	39,849	19,195	495,989	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$853,700</b>	<b>\$1,318,199</b>	<b>\$2,511,011</b>	<b>\$2,052,947</b>	<b>\$3,293,459</b>	<b>75%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$853,700)	\$596,406	(\$0)	\$347,053	(\$943,459)		18
19 Beginning Balance, July 1	0	0	0	596,406	943,459		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$853,700)</b>	<b>\$596,406</b>	<b>(\$0)</b>	<b>\$943,459</b>	<b>\$0</b>		21

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
***Special Parcel Tax (Fund 61) - College of San Mateo***



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	1,860,000	2,261,854	2,400,000	2,350,000	100%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$1,860,000</b>	<b>\$2,261,854</b>	<b>\$2,400,000</b>	<b>\$2,350,000</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$1,199,380	\$1,251,324	\$1,564,809	\$1,524,653	\$1,987,504	66%	5
6 Classified Salaries	0	40,657	255,163	267,807	398,535	13%	6
7 Employee Benefits	364,020	144,009	245,891	265,735	289,155	10%	7
8 Materials & Supplies	150,000	22,156	77,523	46,768	40,239	1%	8
9 Operating Expenses	0	0	118,467	39,199	292,259	10%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$1,713,400</b>	<b>\$1,458,146</b>	<b>\$2,261,854</b>	<b>\$2,144,162</b>	<b>\$3,007,692</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$1,713,400)	\$401,854	\$0	\$255,838	(\$657,692)		18
19 Beginning Balance, July 1	0	0	0	401,854	657,692		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$1,713,400)</b>	<b>\$401,854</b>	<b>\$0</b>	<b>\$657,692</b>	<b>\$0</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
***Special Parcel Tax (Fund 61) - Skyline College***



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	2,072,611	2,569,770	2,409,639	2,350,000	100%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$2,072,611</b>	<b>\$2,569,770</b>	<b>\$2,409,639</b>	<b>\$2,350,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$1,003,030	\$1,183,260	\$1,328,030	\$1,467,564	\$1,300,172	44%	5
6 Classified Salaries	0	194,139	712,479	349,492	377,196	13%	6
7 Employee Benefits	329,870	160,183	404,262	287,838	302,295	10%	7
8 Materials & Supplies	100,000	18,394	125,000	71,137	169,764	6%	8
9 Operating Expenses	0	13,676	0	149,972	778,568	27%	9
10 Capital Outlay	0	5,800	0	0	2,800	0%	10
11 <b>Total Expenses</b>	<b>\$1,432,900</b>	<b>\$1,575,452</b>	<b>\$2,569,771</b>	<b>\$2,326,003</b>	<b>\$2,930,795</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$1,432,900)	\$497,159	(\$0)	\$83,636	(\$580,795)		18
19 Beginning Balance, July 1	0	0	0	497,159	580,795		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$1,432,900)</b>	<b>\$497,159</b>	<b>(\$0)</b>	<b>\$580,795</b>	<b>(\$0)</b>		21

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
***Special Parcel Tax (Fund 61) - Districtwide/ Central Services***

	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	6,000,000	1,207,865	1,207,865	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$6,000,000</b>	<b>\$1,207,865</b>	<b>\$1,207,865</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$2,000,000	\$0	\$902,320	\$0	\$0	0%	5
6 Classified Salaries	0	0	50,000	0	0	0%	6
7 Employee Benefits	0	0	150,464	0	0	0%	7
8 Materials & Supplies	0	54	0	0	0	0%	8
9 Operating Expenses	0	33,732	1,274,079	98,146	100,000	100%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$2,000,000</b>	<b>\$33,786</b>	<b>\$2,376,863</b>	<b>\$98,146</b>	<b>\$100,000</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$4,000,000	\$1,174,080	(\$1,168,998)	(\$98,146)	(\$100,000)		18
19 Beginning Balance, July 1	0	0	1,174,080	1,174,080	1,075,934		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$4,000,000</b>	<b>\$1,174,080</b>	<b>\$5,081</b>	<b>\$1,075,934</b>	<b>\$975,934</b>		21

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

**San Mateo County Community College District  
2012-2013 Final Budget  
Special Parcel Tax (Fund 61) - Total District**



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	6,000,000	7,055,081	7,055,081	7,132,066	7,050,000	100%	3
4 <b>Total Revenue</b>	<b>\$6,000,000</b>	<b>\$7,055,081</b>	<b>\$7,055,081</b>	<b>\$7,132,066</b>	<b>\$7,050,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$4,800,000	\$3,452,039	\$5,544,611	\$4,446,674	\$5,460,306	59%	5
6 Classified Salaries	0	400,702	1,415,080	953,237	1,089,658	12%	6
7 Employee Benefits	875,000	426,516	1,111,030	784,795	895,862	10%	7
8 Materials & Supplies	325,000	46,885	216,382	130,039	216,504	2%	8
9 Operating Expenses	0	53,641	1,432,395	306,512	1,666,816	18%	9
10 Capital Outlay	0	5,800	0	0	2,800	0%	10
11 <b>Total Expenses</b>	<b>\$6,000,000</b>	<b>\$4,385,583</b>	<b>\$9,719,499</b>	<b>\$6,621,258</b>	<b>\$9,331,946</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$2,669,499	(\$2,664,418)	\$510,808	(\$2,281,946)		18
19 Beginning Balance, July 1	0	0	2,669,499	2,669,499	3,180,307		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$2,669,499</b>	<b>\$5,081</b>	<b>\$3,180,307</b>	<b>\$898,361</b>		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 Direct Student Loans, Cal Grants, scholarships and EOP&S Direct Aid to Students.*



**San Mateo County Community College District**  
**2012-2013 Final Budget**  
**Student Aid Fund (Fund 7) - Cañada College**

	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$3,556,706	\$4,592,726	\$4,702,353	\$5,476,622	\$5,492,353	95%	1
2 State Revenue	94,503	108,617	105,000	151,284	160,000	3%	2
3 Local Revenue	75,000	103,844	100,000	131,361	140,000	2%	3
<b>4 Total Revenue</b>	<b>\$3,726,209</b>	<b>\$4,805,187</b>	<b>\$4,907,353</b>	<b>\$5,759,267</b>	<b>\$5,792,353</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$155,780	\$0	\$165,777	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(2,081)	0	(4,181)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(3,726,209)	(4,947,770)	(4,907,353)	(5,928,231)	(5,792,353)	100%	16
<b>17 Total Transfers/Other</b>	<b>(\$3,726,209)</b>	<b>(\$4,794,071)</b>	<b>(\$4,907,353)</b>	<b>(\$5,766,635)</b>	<b>(\$5,792,353)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$11,116	\$0	(\$7,368)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$11,116</b>	<b>\$0</b>	<b>(\$7,368)</b>	<b>\$0</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
***Student Aid Fund (Fund 7) - College of San Mateo***



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$5,324,262	\$6,713,335	\$6,779,750	\$6,331,393	\$6,357,002	93%	1
2 State Revenue	112,771	155,452	155,000	241,393	250,000	4%	2
3 Local Revenue	200,000	194,676	200,000	237,934	250,000	4%	3
4 <b>Total Revenue</b>	<b>\$5,637,033</b>	<b>\$7,063,463</b>	<b>\$7,134,750</b>	<b>\$6,810,720</b>	<b>\$6,857,002</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$34,946	\$0	\$18,925	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(492)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(5,637,033)	(7,084,388)	(7,134,750)	(6,845,083)	(6,857,002)	100%	16
17 <b>Total Transfers/Other</b>	<b>(\$5,637,033)</b>	<b>(\$7,049,442)</b>	<b>(\$7,134,750)</b>	<b>(\$6,826,650)</b>	<b>(\$6,857,002)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$14,021	\$0	(\$15,929)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$14,021</b>	<b>\$0</b>	<b>(\$15,929)</b>	<b>\$0</b>		21

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
**Student Aid Fund (Fund 7) - Skyline College**



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$6,282,238	\$8,401,988	\$8,411,343	\$9,634,239	\$9,636,676	96%	1
2 State Revenue	233,902	255,531	255,000	267,570	273,000	3%	2
3 Local Revenue	90,000	100,023	100,000	158,335	160,000	2%	3
4 <b>Total Revenue</b>	<b>\$6,606,140</b>	<b>\$8,757,542</b>	<b>\$8,766,343</b>	<b>\$10,060,144</b>	<b>\$10,069,676</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$181,265	\$0	\$211,223	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(11,340)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(6,606,140)	(8,918,755)	(8,766,343)	(10,285,658)	(10,069,676)	100%	16
17 <b>Total Transfers/Other</b>	<b>(\$6,606,140)</b>	<b>(\$8,748,830)</b>	<b>(\$8,766,343)</b>	<b>(\$10,074,435)</b>	<b>(\$10,069,676)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$8,712	\$0	(\$14,291)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$8,712</b>	<b>\$0</b>	<b>(\$14,291)</b>	<b>\$0</b>		21

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

**San Mateo County Community College District**  
**2012-2013 Final Budget**  
**Student Aid Fund (Fund 7) - Total District**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$15,163,205	\$19,708,049	\$19,893,446	\$21,442,254	\$21,486,031	95%	1
2 State Revenue	441,176	519,600	515,000	660,247	683,000	3%	2
3 Local Revenue	365,000	398,542	400,000	527,631	550,000	2%	3
4 <b>Total Revenue</b>	<b>\$15,969,381</b>	<b>\$20,626,191</b>	<b>\$20,808,446</b>	<b>\$22,630,132</b>	<b>\$22,719,031</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$371,991	\$0	\$395,925	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(13,421)	0	(4,673)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(15,969,381)	(20,950,913)	(20,808,446)	(23,058,972)	(22,719,031)	100%	16
17 <b>Total Transfers/Other</b>	<b>(\$15,969,381)</b>	<b>(\$20,592,342)</b>	<b>(\$20,808,446)</b>	<b>(\$22,667,720)</b>	<b>(\$22,719,031)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$33,849	\$0	(\$37,588)	\$0		18
19 Beginning Balance, July 1	250,430	250,430	284,278	284,278	246,689		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$250,430</b>	<b>\$284,278</b>	<b>\$284,278</b>	<b>\$246,689</b>	<b>\$246,689</b>		21

*Includes combined total of District Office, Cañada College, College of San Mateo, and Skyline College, as well as the 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  
2012-2013 Final Budget**

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



	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	312,488	430,353	207,500	165,241	146,800	100%	3
4 <b>Total Revenue</b>	<b>\$312,488</b>	<b>\$430,353</b>	<b>\$207,500</b>	<b>\$165,241</b>	<b>\$146,800</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	55,000	48,607	30,000	5,000	5,000	100%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$55,000</b>	<b>\$48,607</b>	<b>\$30,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$2,502,131	\$2,406,374	\$2,380,000	\$1,256,711	\$1,256,000	-14%	12
13 Other Sources	0	0	0	4,240,000	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	114%	16
17 <b>Total Transfers/Other</b>	<b>(\$7,497,869)</b>	<b>(\$7,593,626)</b>	<b>(\$7,620,000)</b>	<b>(\$4,503,289)</b>	<b>(\$8,744,000)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$7,240,381)	(\$7,211,880)	(\$7,442,500)	(\$4,343,048)	(\$8,602,200)		18
19 Beginning Balance, July 1	33,749,526	33,749,526	26,537,646	26,537,646	22,194,598		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$26,509,145</b>	<b>\$26,537,646</b>	<b>\$19,095,146</b>	<b>\$22,194,598</b>	<b>\$13,592,398</b>		21



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Supplemental Information**

Page 106 - **Resource Allocation Model**

Page 108 - **2012-13 Board Goals**

Page 110 - **Historical FTES Analysis**

Page 112 - **Enrollment Fee History**

Page 113 - **Associated Student Body Reports**

Page 138 - **Debt Services Payment Schedule**

Page 139 - **Cash Flow Summary (6/30/12)**

Page 140 - **CCFS-311Q Report (6/30/12)**

Page 142 - **County Interest and Investment  
Pool Rates**

**Resource Allocation: 12/13 Budget Scenario**

**Worksheet A**

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

**Current Allocations are:**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
11/12 Site Allocations	\$ 27,399,018	\$ 16,243,801	\$ 28,325,307	\$ 10,489,036	\$ 9,287,222	\$ 23,195,677	\$ 114,940,062	(A), (B)
	38.1%	22.6%	39.4%					
11/12 FTES	8,132	4,398	7,552				20,082	
10/11 FTES	8,253	4,763	8,265				21,282	
09/10 FTES	8,485	4,865	8,426				21,776	
08/09 FTES	8,140	4,777	9,354				22,271	
07/08 FTES	8,852	5,186	9,581					
5 yr average	8,372	4,798	8,636				21,806	(C)
Percent of total	38.4%	22.0%	39.6%					

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

Base Allocation	\$ 21,919,215	\$ 12,995,041	\$ 22,660,246				\$ 57,574,501
-----------------	---------------	---------------	---------------	--	--	--	---------------

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

FTES Allocation	\$ 5,526,520	\$ 3,166,875	\$ 5,700,230				\$ 14,393,625
-----------------	--------------	--------------	--------------	--	--	--	---------------

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

Total	\$ 27,445,735	\$ 16,161,916	\$ 28,360,476				\$ 71,968,127
Change from Site Alloc	\$ 46,717	\$ (81,885)	\$ 35,169				\$ -

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

Adjustment #1	\$ 46,717	\$ -	\$ 35,169				\$ 81,885
---------------	-----------	------	-----------	--	--	--	-----------

2. Allocate any increase in Central Services costs.

**Based on 12/13 Budget**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
Increased Costs						\$ (1,296,350)	\$ (1,296,350)	(B)

3. Allocate \$1.84 per square foot increase over previous year.

**Change from Fall 11 to Fall 12 Space Inventory Report**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
					\$ 46,314		\$ 46,314	

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

**Based on FTES Goals for 12/13**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
12/13 FTES	7,985	4,237	7,299				19,521	
New 5 yr average	8,199	4,608	8,179			0	20,986	
Change in 5 yr average	(173)	(190)	(456)			0	(819)	

**Add 0% COLA to 11/12 per FTES allocation of \$3729 to get \$3729 per FTES.**

Growth allocation	\$ (646,005)	\$ (708,115)	\$ (1,701,637)			\$ -	\$ (3,055,757)	
International Students	\$ 88,320	\$ 92,160	\$ 96,000				\$ 276,480	
Total	\$ (557,685)	\$ (615,955)	\$ (1,605,637)				\$ (2,779,277)	(D)

5. District Office & Facilities gets 14% and 6% respectively of college growth allocations.

**Calculate 14% and 6% of allocations in #4.**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
Growth allocation				\$ (445,363)	\$ (197,167)		\$ (642,530)	(E)
International Students				\$ 55,296		\$ 914,688	\$ 969,984	
Total	\$ -	\$ -	\$ -	\$ (390,067)	\$ (197,167)	\$ 914,688	\$ 327,454	

6. Allocate any special amounts agreed upon.

**Allocate 12/13 projected step and column increases. Allocate compensation where settled and reserve where not settled.**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
<b>Step &amp; Column Compensation</b>	\$ 177,150	\$ 154,287	\$ 180,588	\$ 160,356	\$ 64,581	\$ -	\$ 736,962
<b>Other</b>	\$ (150,000)	\$ (150,000)	\$ (150,000)		\$ 193,834	\$ 2,182,198	\$ (256,166)
	\$ 27,150	\$ 4,287	\$ 30,588	\$ 160,356	\$ 258,415	\$ 2,182,198	\$ 2,662,994

(A)

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

**Assume the district receives 0% workload reduction and no budget stability. Hold aside unallocated resources.**

**Calculate new base revenue and what is left after allocations 1 through 6.**

Prior Year Alloc	\$ 114,940,062	11/12 FTES	17,712	(Funded, includes NR & Appren)
0% COLA	\$ -	12/13 FTES	18,337	(Estimated actual)
Growth	\$ (5,601,321)	Funded Growth	624	
Other Revenue	\$ 5,909,244	Deficit budget	(13,691,133)	
12/13 Revenue	\$ 115,247,986	Reserve for futu	11,257,750	
Increase	\$ 307,924			
Plus deficit budget	\$ 2,741,307			
Less allocations:				
1. Adjustment #1	\$ 81,885			
2. Central Svcs	\$ (1,296,350)			
3. Square Footage	\$ 46,314			
4. Growth	\$ (2,779,277)			
5. DO & Facilities	\$ 327,454			
6. Special Allocations	\$ 2,662,994			
	\$ (956,980)			
Available for allocation	\$ 3,698,287			

(B)

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
11/12 Site Allocations	\$ 27,399,018	\$ 16,243,801	\$ 28,325,307	\$ 10,489,036	\$ 9,287,222	N/A	\$ 91,744,385
% of Total	30%	18%	31%	11%	10%		
Adjustment #7	\$ 1,104,476	\$ 654,800	\$ 1,141,815	\$ 422,821	\$ 374,375	\$ -	\$ 3,698,287

8. Final allocations

**Sum the 11/12 Site Allocations with all of the adjustments.**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
11/12 Site Allocations	\$ 27,399,018	\$ 16,243,801	\$ 28,325,307	\$ 10,489,036	\$ 9,287,222	\$ 23,195,677	\$ 114,940,062
1. Adjustment #1	\$ 46,717	\$ -	\$ 35,169	\$ -	\$ -	\$ -	\$ 81,885
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,296,350)	\$ (1,296,350)
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ 46,314	\$ -	\$ 46,314
4. Growth	\$ (557,685)	\$ (615,955)	\$ (1,605,637)	\$ -	\$ -	\$ -	\$ (2,779,277)
5. DO & Facilities	\$ -	\$ -	\$ -	\$ (390,067)	\$ (197,167)	\$ 914,688	\$ 327,454
6. Special Allocations	\$ 27,150	\$ 4,287	\$ 30,588	\$ 160,356	\$ 258,415	\$ 2,182,198	\$ 2,662,994
7. Adjustment #7	\$ 1,104,476	\$ 654,800	\$ 1,141,815	\$ 422,821	\$ 374,375	\$ -	\$ 3,698,287
Total Increase	\$ 620,657	\$ 43,132	\$ (398,066)	\$ 193,110	\$ 481,937	\$ 1,800,537	\$ 2,741,307
12/13 Site Allocations	\$ 28,019,676	\$ 16,286,933	\$ 27,927,242	\$ 10,682,146	\$ 9,769,159	\$ 24,996,214	\$ 117,681,370

Change from tentative \$ (57,919) \$ 121,711 \$ 502,769 \$ 199,666 \$ 383,728 \$ 306,065 \$ 1,456,019

One-time "Basic Aid" funds available: \$ 11,257,750

Facilities Square Footage 1,620,579 (C), (D)  
 50% of funds per sq. foot \$ 1.84 2.865402527  
 50% of funds for growth 6.5%  
 District Office percentage 14.6%  
 \$ (1,834,941)

List of References:

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

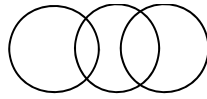
**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
2012-13 BOARD GOALS**

1. Maintain fiscal stability; continue to scrutinize programs and services to assure that they are most relevant to and aligned with the District's core mission of transfer, career-technical education and basic skills; develop strategies and actions to manage the effects of the State's budget deficit on our District. Reduce operational costs to the greatest extent possible; continue efforts to build energy efficient infrastructure and facilities; and adopt green/clean and sustainable practices. Expand efforts to create programs and services that provide additional unrestricted income for the District to be used to enhance student instruction and support services.
2. Aggressively protect local control and retention of property taxes by maintaining a presence in Sacramento; good communication with our local legislators; participation in the Oversight Committees overseeing the wind-down of Redevelopment Agencies; and monitoring the District's progression towards becoming a self-supported District.
3. Continue work on managing enrollments and on the consolidation, retooling or reduction of programs to maximize the number of students served even in a time of declining funding. Seek out, implement and expand cost-effective means to improve access and higher education opportunities for our community and students. Use the Board's adopted "Core Values" statement (adopted in December, 2009) as a guide for all program/budget modifications and adjustments. Use Measure G funds to expand instructional opportunities and related student services for students.
4. Evaluate the impact of the State's adoption of the "Student Success" Task Force recommendations on District programs and student services. Define Student Success for our District and Colleges.
5. Conduct a Community Needs Assessment to identify residents' needs for educational programs. Conduct an Environmental Scan of County employers to determine emerging job opportunities that require postsecondary training programs.
6. Through the SMCCCD Accreditation Coordinating Council (ACC), support the accreditation process by providing Districtwide coordination and District level support for the College accreditation teams. Keep apprised of accreditation progress by way of periodic briefings and presentations from the ACC. Through the state chancellor's office, advocate for accreditation policy that ensures due process for all institutions.
7. Develop efficient, financially feasible and collaborative strategies to ensure that faculty and staff are kept current with the pedagogy, technology and other activities that are critical to student success and organizational excellence.
8. Broaden global perspective and enrich our cultural and educational diversity by fostering institutional relationships abroad; attracting international students to our campuses; and offering teach/study abroad opportunities for faculty and students. Concentrate outreach and recruitment activities in countries and regions sending the largest number of international students to the U.S. Use revenue from international tuition to provide additional classes and services for students. As international education is defined and continues to grow at the Colleges, leverage the experiences

of our international students to globalize our curriculum. Determine other implications of a larger international student population on District programs and services.

9. Explore options to complete the District's Facilities Master Plan. Continue to pursue all available options to replace funds lost by the State's abandonment of approved capital projects due to non-authorization of State education bonds for the past six years.
10. Explore timing and options regarding the possible extension of the District's parcel tax.
11. Support the Foundation's efforts in cultivating alumni to increase the donor base and support.
12. Pursue relief from regulations that unnecessarily impose high costs or inefficiencies for College and District operations, and that don't further our educational mission and values.
13. Increase communication with the community regarding the District's goals, needs and accomplishments.

Adopted 4/25/2012



# No Borrowing

## San Mateo County Community College District

### FTES Analysis

	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Actual 2009-2010</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>
<b><i>College of San Mateo</i></b>										
Resident										
Fall & Spring	8,041	8,059	7,561	7,311	7,423	7,686	8,022	8,062	7,002	6,722
Fall & Spring (N/C)										
Summer (N/C)										
Summer	<u>1,026</u>	<u>1,122</u>	<u>989</u>	<u>945</u>	<u>956</u>	<u>992</u>	<u>985</u>	<u>1,093</u>	<u>940</u>	<u>904</u>
Total, Resident	9,067	9,181	8,550	8,256	8,379	8,678	9,007	9,155	7,942	7,626
Total, Apprenticeship	165	131	140	146	156	164	115	94	87	80
Flex-time	9	14	9	12	10	11	16	15	2	2
Non-Resident										
Fall & Spring	288	245	223	234	226	217	198	200	214	204
Fall & Spring (N/C)										
Summer (N/C)										
Summer	<u>33</u>	<u>26</u>	<u>19</u>	<u>21</u>	<u>20</u>	<u>15</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>16</u>
Total, Non-Resident	321	271	242	255	246	232	216	219	235	220
<b>College of San Mateo Total</b>	<b>9,562</b>	<b>9,597</b>	<b>8,941</b>	<b>8,669</b>	<b>8,791</b>	<b>9,085</b>	<b>9,354</b>	<b>9,483</b>	<b>8,266</b>	<b>7,928</b>
<b><i>Canada College</i></b>										
Resident										
Fall & Spring	3,489	3,606	3,631	3,707	3,770	3,938	4,218	4,512	4,203	4,065
Fall & Spring (N/C)	8	43	50	43	27	35	38	41	51	33
Summer (N/C)	1	-	2	4	4	5	1	6	10	11
Summer	<u>466</u>	<u>18</u>	<u>298</u>	<u>359</u>	<u>380</u>	<u>402</u>	<u>414</u>	<u>512</u>	<u>398</u>	<u>415</u>
Total, Resident	3,964	3,667	3,981	4,113	4,181	4,380	4,671	5,071	4,662	4,524
Flex-time	3	6	3	3	3	4	7	17	4	3
Non-Resident										
Fall & Spring	116	76	73	71	62	60	88	86	89	77
Fall & Spring (N/C)	2	3	2	1	1	1	1	1	1	1
Summer (N/C)	-	-	-	-	-	-	-	-	0	0
Summer	<u>10</u>	<u>1</u>	<u>2</u>	<u>7</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>11</u>	<u>8</u>	<u>8</u>
Total, Non-Resident	128	80	77	79	71	68	96	98	98	86
<b>Canada College Total</b>	<b>4,095</b>	<b>3,753</b>	<b>4,061</b>	<b>4,195</b>	<b>4,255</b>	<b>4,452</b>	<b>4,774</b>	<b>5,186</b>	<b>4,764</b>	<b>4,613</b>
<b><i>Skyline College</i></b>										
Resident										
Fall & Spring	6,375	6,107	6,014	5,912	5,840	6,345	6,893	7,404	7,093	7,099
Fall & Spring (N/C)	-	-	-	-	-	-	47	68	67	71
Summer (N/C)								5	4	2
Summer	<u>1,010</u>	<u>865</u>	<u>826</u>	<u>853</u>	<u>844</u>	<u>868</u>	<u>1,087</u>	<u>1,253</u>	<u>976</u>	<u>1,164</u>
Total, Resident	7,385	6,972	6,840	6,765	6,684	7,213	8,027	8,730	8,139	8,336
Total, Apprenticeship	31	9	4	4	3	3	2	5	2	1
Flex-time	4	5	4	9	3	5	6	17	2	2
Non-Resident										
Fall & Spring	154	124	109	97	101	97	88	85	99	109
Fall & Spring (N/C)							1	1	1	2
Summer (N/C)										
Summer	<u>22</u>	<u>18</u>	<u>13</u>	<u>12</u>	<u>10</u>	<u>12</u>	<u>16</u>	<u>14</u>	<u>10</u>	<u>18</u>
Total, Non-Resident	176	142	122	109	111	109	105	100	110	129
<b>Skyline College Total</b>	<b>7,596</b>	<b>7,128</b>	<b>6,970</b>	<b>6,887</b>	<b>6,801</b>	<b>7,330</b>	<b>8,140</b>	<b>8,852</b>	<b>8,253</b>	<b>8,468</b>

# No Borrowing

## San Mateo County Community College District FTES Analysis

	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Actual 2009-2010</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>
<i>District</i>										
Resident										
Fall & Spring	17,905	17,772	17,206	16,930	17,033	17,969	19,133	19,978	18,298	17,886
Fall & Spring (N/C)	8	43	50	43	27	35	85	109	118	104
Summer (N/C)	1	0	2	4	4	5	1	11	14	13
Summer	<u>2,502</u>	<u>2,005</u>	<u>2,113</u>	<u>2,157</u>	<u>2,180</u>	<u>2,262</u>	<u>2,486</u>	<u>2,858</u>	<u>2,314</u>	<u>2,483</u>
Total, Resident	20,416	19,820	19,371	19,134	19,244	20,271	21,705	22,956	20,744	20,486
Total, Apprenticeship	196	140	144	150	159	167	117	99	88	81
Flex-time	16	25	16	24	16	20	29	49	8	7
Non-Resident										
Fall & Spring	558	445	405	402	389	374	374	371	402	390
Fall & Spring (N/C)	2	3	2	1	1	1	2	2	2	3
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>65</u>	<u>45</u>	<u>34</u>	<u>40</u>	<u>38</u>	<u>34</u>	<u>41</u>	<u>44</u>	<u>38</u>	<u>42</u>
Total, Non-Resident	625	493	441	443	428	409	417	417	443	435
<b>District Total</b>	<b>21,253</b>	<b>20,478</b>	<b>19,972</b>	<b>19,751</b>	<b>19,847</b>	<b>20,867</b>	<b>22,268</b>	<b>23,521</b>	<b>21,283</b>	<b>21,009</b>



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

<b>Year</b>	<b>Fee History</b>
Prior to 1984	No Enrollment Fee
1984-85	ABXX, 1984 established a mandatory enrollment fee of \$50 per semester (\$100 per year for community college students taking 6 or more credit units and \$5 per unit for students taking less than 6 units). Students taking noncredit classes do not pay the fee. Sunset January 1, 1988.
1985-86	No change from prior year
1986-87	No change from prior year
1987-88	Assembly Bill 2336 extends enrollment fee through January 1, 1992.
1988-89	No change from prior year
1990-91	No change from prior year
1991-92	Senate Bill 381 extends the community college enrollment fee through January 1, 1995. In addition, the bill directs the community colleges to charge a one-year surcharge of an additional \$1 per unit up to a maximum of \$10 per semester for students enrolled during the 1991-92 academic year. For 1991-92, community college students were charged \$6 per unit up to a maximum of \$60 per semester.
1992-93	Effective January 1, 1993, a separate fee of \$50 per unit, with no cap, was set for students with bachelors' degrees. In addition, the enrollment fee was increased to \$10 per unit with no cap for students not having a bachelor's degree.
1993-94	The 1993-94 Budget Act increased the enrollment fee to \$13/unit no cap.
1994-95	No change from prior year
1995-96	No change from prior year The separate \$50 fee for students with bachelors' degrees sunset on January 1, 1996.
1996-97	No change from prior year
1997-98	No change from prior year
1998-99	The enrollment fee was reduced to \$12 per unit with no cap on the total.
1999-00	The enrollment fee was reduced to \$11 per unit with no cap on the total.
2000-01	No change from prior year
2001-02	No change from prior year
2002-03	No change from prior year
2003-04	The enrollment fee was increased to \$18 per unit with no cap on the total.
2004-05	The enrollment fee was increased to \$26 per unit with no cap on the total.
2005-06	No change from prior year
2006-07	Effective January 1, 2007, the enrollment fee was reduced to \$20 per unit with no cap on the total.
2007-08	No change from prior year
2008-09	No change from prior year
2009-10	The enrollment fee was increased to \$26 per unit with no cap on the total.
2010-11	No change from prior year
2011-12	The enrollment fee was increased to \$36 per unit with no cap on the total.
2012-13	The enrollment fee was increased to \$46 per unit with no cap on the total.



**Date:** June 30, 2012

**To:** San Mateo County Community College District

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

**Re:** Center for Student Life and Leadership Development and Associated Students of Cañada College, *Budget Report/Performance Review for the (2011-2012)*

**Name of Program:** Student Life and Leadership Development

**Manager:** Victoria Worch, Coordinator of Student Activities

**Reports to:** Robin Richards, Vice President of Student Services

**Mission Statement**

The Center for Student Life and Leadership Development creates a learning environment outside of the classroom by:

- Providing services, activities, and information that promotes leadership development;
- Encourages student participation in campus life (i.e. student government, volunteer activities, events, etc.); and
- Supporting student success in leadership roles and process.

**Specific program services and goals for program:**

Description	Status
-Provide leadership opportunities, workshops, and academic course.	<b>Very Active in Leadership opportunities and workshops Still working on offering Leadership Course</b>
-Manage and coordinate student clubs and organizations registration process.	<b>Very Active</b>
-Coordinate the Vending Commission Program and process funding requests.	<b>Active</b>
-Partner with the President's Office and Admissions and Records on Cañada College Commencement	<b>Very Active</b>
-Manage, support and advise the Associated Students of Cañada College program	<b>Very Active</b>
-Support student run campus events	<b>Very Active</b>
-Manage and increase Student Body Identification cards pick up	<b>Very Active</b>
-Develop Student Handbook	<b>Move to the Director of Orientation and Articulation</b>

**ASCC Leadership Completion Program**

- **Student Learning Objective:** As part of the ASCC Leadership Completion Program, ASCC board members will describe in writing what they learned while attending ASCC weekly meetings and leadership workshops, organizing a Spirit Thursday event, attending a campus committee meeting, and how they mentored another board member to stay in ASCC and in school.
- **This SLO corresponds to the Cañada College Educational Master Plans' Strategic Directions**
  1. Teaching and Learning: (Benchmark Leadership is all about students learning leadership skills at conferences, workshops and in ASCC meetings)
  2. Completion: (Mentorship benchmark is all about helping each other complete classes and finish school)
  3. Community Connections: (Hosting Spirit Thursdays builds community)
  4. Global and Green (Partnering and providing financial support for the Social Justice Series Planning committee)
- **Completed:** 14 out of 21 ASCC Board members completed paperwork to receive the Completion in Leadership Certificate.

**Service and Student Involvement Data**

<i>Area</i>	<b>2011-2012</b>	<b>2010-2011</b>	<b>2009-2010</b>
<b>ASCC DATA</b>			
<b>ASCC Student ID Card Processed:</b>	Fall 2011: 1083 Spring: Total 1142 Overall Total: 2225	685 (fall-28, spring 656)	N/A
<b>Total number of listings on Housing Board:</b>	17	N/A (not active this year)	N/A (not active this year)
<b>ASCC Board members</b>	28	20 (12 was the average that was active at a time)	14
<b>ASCC Candidates</b>	9 for 2012-2013 (VP contested)	14 ran for the 2011-2012 board (President, VP and Treasurer contested)	6 ran for the 2010-2011 board (no-contested)
<b>Cañada College Student Trustee Candidates</b>	1	4	0
<b>Students who voted in the Spring ASCC General Election</b>	350	483	195
<b>Students who voted in the Cañada College Student Trustee Election</b>	19	376	n/a
<b>ASCC Office Assistants:</b>	2	2	1
<b>ASCC Student ID Office assistants</b>	3	4	N/A
<b>CLUB DATA</b>			
<b>Active Clubs</b>	26	17	11
<b>Students involved in Clubs (clubs required to have 4 members)</b>	96	75	N/A
<b>Students with more than 1 officer position</b>	17	10	N/A
<b>Faculty and Staff serving as Advisors</b>	26	13	N/A
<b>Advisors serving in multiple Clubs</b>	7	4	N/A
<b>Phi Theta Kappa New Members</b>	90+	39 (Spring 2011 onetime fee \$75)	N/A
<b>ASCC, Clubs, and Student Life Sponsored Events:</b>	59	62	N/A
<b>Business office forms processed</b>	TBA	184	N/A
<b>COMMENCEMENT DATA</b>			
<b>Total graduates</b>	594	524	n/a (Degrees awarded-481)
<b>Students that walked</b>	193	175 = 33% of graduates	n/a
<b>Students that did not walk</b>	401	349 = 66% of graduates	n/a
<b>Total students that RSVP</b>	177	185	n/a
<b>Number of Students that RSVP online</b>	45	61 = 32%	n/a
<b>Number of Students that turned in RSVP paper</b>	100	124 = 67%	n/a
<b>Number of Students that emailed RSVP paper</b>	29	n/a	n/a
<b>Number of students that faxed RSVP paper</b>	3	n/a	n/a
<b>Number of students who walked and did not RSVP</b>	16	n/a	n/a

Department Staff: Center for Student Life and Leadership Development (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. \$4000 paid out of work-study. Rest paid for by ASCC

ASCC

Number of Students elected who are still in ASCC	Number of ASCC Board members appointed since Feb. 1-April 8	Number of ASCC Board members who stepped down Feb. 1-April 27.	Number of students up for appointment	As of April 27, ASCC total active voting board members	Total # of Students who were in ASCC at one point between July 1-April 27	Number of Students Elected for ASCC 2012-2013
5 out of 12	10	2	Now in elections	19	28	8

ASCC Goals 2011-2012

ASCC Benchmark Goals

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

Clubs

2010-2011 Active Clubs	2011-2012 reactivated Clubs	2011-2012 New Clubs Between Feb. 2- April 23	2011-2012 Total number of active clubs as of April 23
17	12 out of 17	2	26

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! 14 new clubs**

Business, Workforce & Athletics Division:

Department:	Current Clubs (2012):	Past Clubs:
Accounting		
Architecture		
Business Administration		
Business Management		
Computer Business & Office Technology		
Cooperative Education		
Early Childhood Education/Child Development		
Economics		
Fashion Design	Cañada Fashion Club	
Human Services		
Interior Design	A.S.I.D	
Kinesiology, Athletics, and Dance	Salsa Club	
Medical Assisting		
Middle College High School		
Multimedia Art and Technology & 3D Animation and Video Game		
Paralegal		
Small Business		

**Humanities & Social Sciences Division:**

<i>Department:</i>	<i>Current Clubs(2012):</i>	<i>Past Clubs:</i>
Anthropology		
Art	Art Club	
CBET (Community-Based English Tutoring)		
Communication Studies		
English		
English as a Second Language		
Foreign Language	Russian Club	
History		
Music		
Philosophy		
Political Science		Political Awareness Club
Psychology		
Social Sciences	Cañada Social Sciences Club	
Sociology		
Theatre Arts		Creative Civics Club

**Science & Technology Division:**

<i>Department:</i>	<i>Current Clubs(2012):</i>	<i>Past Clubs:</i>
Astronomy		
Biological Sciences		
Chemistry - Physical Sciences		
Computer Information Science	Cañada College Programming Club	
Earth Sciences	T.R.E.E.C.O	
Engineering	S.H.P.E Club, WISE, Robotics Club	
Geography		
Health Science	Pre-Med/Health Club	
Mathematics	Mathematics Club	
Physics - Physical Sciences		
Radiologic Technology	Photon Masters	

**Student Support Programs:**

<i>Department:</i>	<i>Current Clubs(2012):</i>	<i>Past Clubs:</i>
Associated Students of Cañada College (ASCC) and Center for Student Life and Leadership Development	Student Government	
Beating the Odds Peer Mentor Program	Beating the Odds Community	
CalWORKS' Program		
Career Center		
Counseling Center Services		
Disability Resource Center (DRC)		
Extended Opportunity Programs & Services (EOPS)	EOPS Student Club	
Cooperative Agencies Resources for Education (CARE)		
Former Foster Youth Success Initiative (FFYSI)		
Health Center		
MESA	S.H.P.E Club, WISE, Robotics Club, Mathematics Club, Pre-Med/Health Club, T.R.E.E.C.O, Cañada College Programming Club, Science Outreach Club	
Psychological Services Program		
Steps to Success		
Transfer Center	Phi Theta Kappa	
TRIO Student Support Services Program	TRIO Student Advisory Council (TSAC)	
TRIO Upward Bound Program		

Veterans Affairs	Cañada Veterans Club	
Center for International University Studies	International Communication Club	

**Diversity Focus:**

<i>Current Clubs (2012):</i>	<i>Past Clubs:</i>
People of the Pacific	Cards Club
Bridging Hispanic Mind to Success	Success Strategies Club
Black Student Union	Young Latino Leaders
Spectrum Alliance Club	Latino Empowerment Alliance
Christian Club	Cañada Strikes Back

**2011-2012**

**Spirit Thursday Program (Monthly Events)**

**September**

ASCC hosted 3rd day of Welcome Back Week with “Go Colts Spirit Thursday”, 275 students received a pizza slice

**October**

ASCC Spooky Spirit Thursday! Free popusas, to 275 students, magic show a pumpkin patch

**November**

ASCC Host Thanksgiving Spirit Thursday! 275 students and staff got free Hot Turkey Sandwich

**December**

Snowy Spirit Thursday 275 students receive free cookies and Hot Coco and Snow

**January**

ASCC Hosted Spirit Thursday “Chinese New Year” 275 students received free Chinese Food

**February**

ASCC Hosted Spirit Thursday “ I heart Cañada”, 275 students received free Hot dogs

**March**

ASCC Hosted Spirit Thursday “St. Paddy’s” 275 students received baked Potatoes

**April**

ASCC Hosted Spirit Thursday “MESA” 275 students received Turkey wraps

**May**

ASCC Hosted “Cinco de Mayo Spirit Thursday”, 275 students received Chipotle burritos

**2011-2012 ASCC and Club Sponsored Events**

**June**

Spectrum Alliance joins the Districts to sponsor a float in the San Francisco Pride Parade

**July**

4 Students and 14 Staff participated in the Redwood City 4th of July Parade.

**August**

ASCC hosted Welcome Back Week: 1st day “Fair Day”, 2nd day “Night Life”

**September**

Cañada remembers a noon-time remembrance to reflect on the 10th Anniversary of 9/11

ASCC Fall Leadership Retreat, Alliance Redwoods Occidental, CA 9/9 - 9/11

ASCC Host Constitution Day Voter Registration Drive. 9/20

## **October**

S.H.P.E hosts “Bomba Blast Resume and Monk Interview Workshop” 10/15  
Photon Masters host T-shirt and Candy Fundraiser 10/18-10/19  
Beating the Odds Host BBQ/Team Building Workshop 10/19  
Express Yourself with Graphic Design is hosting a Candy Necklace Fundraiser. 10/20  
ASCC Board Members and one advisor attend at CCCSAA Fall Student Leadership Conference. 10/21  
Bridging Hispanic Minds to Success are Host a Burrito, Coffee, Donuts and Bagels fundraiser. 10/26  
Spectrum Alliance host free showing of “Rocky Horror Picture Show” 10/27  
ASCC Halloween Costume Contest 10/31

## **November**

ASCC Day of the Dead Altar Learning Center 11/1-11/3  
Fall Student Senate General Assembly, 4 ASCC and 1 Advisor 11/4-11/6  
WISE Club Burrito Sale for Epilepsy Awareness. 11/8  
Veterans Club will be hosting a BBQ for Veterans Day 11/10

## **December**

Phi Theta Kappa and Christian Club hosted “Giving Tree”  
D2D: Fundraiser 12/5– 12/7  
International Student Film “My Sassy Girl” 12/7

## **January**

Social Justice Series- Student Panel “Occupy on Education” 1/3

## **February**

“Thoughts about Leadership in a Complex Environment” Presenter: Tom Mohr 2/6  
Blood Drive 2/7  
A.S.I.D hosted an event with speaker Randall Whitehead 2/8  
Club Rush with mariachi and music brought to us from the music department 2/14  
International Communications Club went Bowling 2/17  
Social Justice Series “A Courageous Journey to Ghana”: Presentation 2/22  
ASID hosted “Model Making Workshop” with Denny Holland member of our faculty 2/25  
Social Justice Series Policing the Lives of Black and Latino Boys: Presentation 2/29

## **March**

“Student Career Forum” in San Francisco. Friendly competition between large percentages of Students in Interior Design attended by ASID 3/2  
Social Justice Series Event “International Woman’s Day: Woman in the Global Economy “ 3/8  
International Communications Club hosted Movie Night “Okinawa, Rendez vous” 3/14  
ASCC coordinated “Meet Congress Woman Jackie Speier” in the Redwood City Public Library 3/24  
ASCC helped with “Cañada College Preview Day” mini “Club Rush” 3/29

## **April**

ASCC participated in the Spring 2012 Career Fair 4/17  
Math club hosted “Math Olympics” 4/20  
A.S.I.D sponsor a student Mixer with West Valley College at the Galaxy Lighting in San Jose 4/20  
Blood Drive Between Auditorium & Bookstore at 9-2pm 4/24  
Social Justice Series Hosted by the Bridging Hispanic Minds to Success “Undocumented Student Forum” 4/25  
Student Health Fair 4/26

**May**

- International Film night “ The Colors of the Mountain “ 5/3
- A.S.I.D hosted a presentation by: Deborah Odgen discussing IDEX exam for Interior Designed 5/4
- “BHMS” Hosting a food fundraiser 5/7
- Social Justice Series “Remembering Trayvon Martin” 5/8
- Robotics Club Hosting Burrito Sale in the Upper Quad 5/9
- T.R.E.E.C.O April Showers Brings May Flowers-Bagel Sale 5/14-5/17
- ASCC Host “Above and Beyond: Cañada Success” Club Award Banquet 5/17
- Phi Theta Kappa Host “High School Recognition Night 5/18
- A.S.I.D is hosting the Interior Design Graduation Ceremony 5/25

**ASCC Sponsored College Program Assistance:**

- \$865.42 to send Honors Transfer students to the UCLA TAP leadership conference
- \$2500 toward Student Planners for incoming new students
- \$31.52 for Solar Presentation receptions
- \$246.93 for CBET reception
- \$1000 towards Cañada 2012 Commencement Reception
- \$500 towards Human Services Graduation reception
- \$750 toward ECE Graduation reception

**ASCC Sponsored Club Travel: (\$2500 each)**

- 6 students from TSAC attended Westop Leadership Conference in Arizona 9/15 - 9/17.
- 25 students attended SHPE Conference in Los Angeles, ASCC Co-Sponsor Bus 10/27
- 6 Phi Theta Kappa students attended Regional Conference in Las Vegas, Nevada 3/8 - 3/10
- 5 students from the Robotics Club will attend “119th American Society of Engineering Education” Conference in San Antonio, Texas. 6/10 - 6/13th.

**Shared Governance:**

<b># of Campus and Committee Committees</b>	<b># of Committees with Student representation</b>
30	30 out of 30, 100%

The students continue to serve on the following committees at Cañada College and the District: As of April 23

- |   |   |
|---|---|
| Academic Senate Representative- Francisco Contreras and Katie McKee           | Evans, Sandra Robles, Zhanna Oleshko  |
| Accreditation Standard 1: Institutional mission and effectiveness: Drew Brent | Basic Skills Committee- Jessica M. Reyes  |
| Accreditation Standard 2: Student learning and programs and Services: Antonia | Campus Auxiliary Services Advisory Committee – Jose Mayen                       |
| Accreditation Standard 3 resources: Molly                                     | Grievance and conduct board-Ivan Evans, Jolani Chun-Moy, Martin Moreno, Willie  |
| -Human Resources: Alejandra Reyna   | Committee for Student Equity- Tristan Sheldon, Kate Lam                         |
| -Physical Resources: Hilary Lewis   |   |
| -Technology resources: Drew Brent   | College Planning Council (CPC)/Budget Committee - Tristan Sheldon, Kevin Palmer |
| -Financial Resources: Tristan Sheldon   | Curriculum Committee- Jolani Chun-Moy   |
| Accreditation Standard 4: Leadership and Governance: Linda Martinez           | College Budget Committee- Tristan Sheldon                                       |
| ASCC Budget Committee- Tristan Sheldon  | Distance Education Advisory Committee- Steven Bradley, Dee Spidell              |
| ASCC Elections Committee- Tristan Sheldon, Ivan                               |   |



District Auxiliary Services Advisory Committee-  
Jolani Chun-Moy, Brenda Herlihy

District Committee on Budget and Finance- Martin  
Moreno

District Shared Governance- Sandra Robles

District Strategic Planning Committee: N/a

District Student Council – Sandra Robles, Jose Mayen

Facilities Master Planning Committee- n/a

Instructional Planning Council- Jolani Chun-Moy

Inter-Organizational Council: Jose Mayen

President’s Selection Committee- Jose Mayen

Region 3 Meetings- Brenda Herlihy, Jessica Reyes,  
Molly Prado

Safety Committee- Jose Mayen

Student Services Planning Council (SSPC)- Dennis  
Jung, Jose Mayen

Transfer Advisory Committee- Alejandra Reyna

**Student Body Fee Waiver Forms Collected**

Fall 2011	31
Spring 2012	12

**Summary of ASCC Student Body Fee Budget and what ASCC has funded**

<b>Account:</b>
Awards and Scholarships: 4 \$500 Scholarships (2 transfer, 2 continuing)
Ceremonies: ASCC is planning the Annual Club Awards/End of the Year ASCC Banquet May 17, 6pm at Cañada Vista
Club Assistance: This past school year ASCC has funded Club member attendance at Leadership conferences and competitions, \$100 start up funding for new clubs, and fundraising matches
College Program Assistance: This past school year, ASCC funded \$865.42 to send Honors Transfer students to the UCLA TAP leadership conference, \$2500 toward Student Planners for incoming new students, \$31.52 for Solar Presentation receptions, \$246.93 for CBET receptions, \$1000 towards Cañada 2012 Commencement Reception, \$500 towards Human Services Graduation reception, \$750 toward ECE Graduation reception
Conference: ASCC has funded a 2 day overnight Fall ASCC Leadership retreat and a 2 day overnight Winter ASCC Leadership retreat
Ethnic Cultural Affairs: \$50 towards Day of the Dead Alter supplies, \$300 towards Native American Speaker, \$2500 towards Spring 2012 Social Justice Series
Hospitality: \$1000 towards weekly ASCC board meeting pizza and Center for Student Life and Leadership snack bar.
Miscellaneous: Strengthsfinder Assessments
Office Supplies: Office Depot orders for pens, paper, printer ink, tap, month Wufoo Subscription, Helium tank rental, etc.
Operation: Copies sent to Central Duplication
Programs: \$5000 Welcome Back Events, September 11 and other events not related to Spirit Thursday
Spirit Thursday: \$15,000 to fund monthly Spirit Thursday events. Average event cost \$2500 each
Publicity: \$1000 for 30 ASCC Polo Shirts and Messengers bags
Repair/Maintenance: \$1500 for Xerox Lease
Student Activity Card: \$3500 for ID Card machine, software and supplies
Student Assistant – Salary: \$16,000.00 for 4 student assistants in the ID Office and 2 Student Assistants for Center for Student Life and Leadership
Student Assistant – Benefits \$1000
Telephone: Paid for by the District

**Update on Current Projects**

- 1) **Commencement 2012:** Collecting RSVPs, working on layout for Commencement and tickets in case of rain. **Status: Done**
- 2) **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: Done**
- 3) **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.
- 4) **Accreditation committee Standard II B.3.b;**  
**Status:** Finished 1st draft of the chapter.
- 5) **Hiring Justification Non-Faculty Positions Instructional Aide II Career Services & Student Life & Leadership (FT)**  
**Status:** Done, waiting to hear if it will be funded.
- 6) **Updating the Department Website**  
**Status: Done** Only left to do is upload forms
- 7) **3 unit Leadership Course**  
**Status:** will be back to working on it during the summer. Next steps, find a discipline to house the course under. Meeting with Sarah Perkins VPI on Wednesday, June. 13
- 8) **ASCC Elections 2012-2013-**Recruiting and encouraging students to run! Deadline May 1<sup>st</sup>. **Status: Done**
- 9) **Club Awards Banquet** May 17-getting the planning committee and awards together. Sent the nomination form out. **Status: Done**
- 10) **Summer Projects:** Add AB540 Student travel tips to Club Handbook. Looking in to process to get Graduate Intern and update office forms, website, etc.

**Committees Coordinator of Student Activities Currently Serves as a Member**

- LEADSS
- Student Services Planning Council
- Safety Committee
- CASAC Chair
- DASAC Member
- Social Justice Series Planning Committee
- Latin Studies Major Committee
- Art on the Hill Committee
- Accreditation Chapter for Student Services

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

**New in the Center for Student Life and Leadership:** Nothing to Report

**Staff/Professional Development for 2011-2012**

- 1) Still 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 Development
- 2) Presented Educational Forum "Coming together, Building a positive relationship with your Associated Students" with Phi Theta Kappa advisor (only presenters from the West Coast) at the Phi Theta Kappa 94<sup>th</sup> Annual Convention in Nashville Tennessee. April 11-April 15
- 3) Attending "How to Manage Conflict and Confrontation One -day Seminar" by Fred Pryor Seminars Monday. June 11, San Jose



**ASSOCIATED STUDENTS - CAÑADA COLLEGE**  
**BALANCE SHEET**  
**AS of JUNE 30, 2012**

	<u>Jun 30, 12</u>	<u>Jun 30, 11</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>1000 - CASH AND BANK</b>				
1050-1 - WELLS FARGO BANK-NEW CHEC	\$ 349,728	\$ 335,900	\$ 13,827	4%
<b>1060 - CD ACCOUNTS</b>				
1060.1 - CD - RCSSE CREDIT UNION	\$ 40,010	\$ 40,010	\$ -	0%
1060.2 - CD - WESTERN FIN BANK	30,000	30,000	-	0%
<b>Total 1060 - CD ACCOUNTS</b>	<u>\$ 70,010</u>	<u>\$ 70,010</u>	<u>\$ -</u>	<u>0%</u>
<b>Total 1000 - CASH AND BANK</b>	<u>\$ 419,738</u>	<u>\$ 405,911</u>	<u>\$ 13,827</u>	<u>3%</u>
<b>Total Checking/Savings</b>	<u>\$ 419,738</u>	<u>\$ 405,911</u>	<u>\$ 13,827</u>	<u>3%</u>
<b>Accounts Receivable</b>				
1210.5 - ALLOWANCE FOR BAD DEBTS	\$ (10,835)	\$ (8,907)	\$ (1,928)	22%
<b>Total Accounts Receivable</b>	<u>\$ (10,835)</u>	<u>\$ (8,907)</u>	<u>\$ (1,928)</u>	<u>22%</u>
<b>Other Current Assets</b>				
<b>1210.1 - ACCOUNTS RECEIVABLE CANADA</b>				
INTEREST RECEIVABLE CDS	\$ 63	\$ 437	\$ (375)	-86%
STUDENT BODY FEE RECEIVABLE	77,118	69,998	7,120	10%
VENDING COMMISSION RECEIVABLE	466	546	(80)	-15%
OTHER ACCOUNTS RECEIVABLE	4,006	2,497	1,509	60%
<b>Total 1210.1 - ACCOUNTS RECEIVABLE CAN</b>	<u>\$ 81,652</u>	<u>\$ 73,478</u>	<u>\$ 8,174</u>	<u>11%</u>
<b>1220 - EMERGENCY LOANS RECEIVABLE</b>				
DEANS LOAN RECEIVABLE	\$ 6,685	\$ 4,335	\$ 2,350	54%
EOPS LOAN RECEIVABLE	2,405	2,855	(450)	-16%
<b>Total 1220 - EMERGENCY LOANS RECEIVABI</b>	<u>\$ 9,090</u>	<u>\$ 7,190</u>	<u>\$ 1,900</u>	<u>26%</u>
1310.2 - MARK TO MARKET	-	15	(15)	-100%
<b>Total Other Current Assets</b>	<u>\$ 90,742</u>	<u>\$ 80,684</u>	<u>\$ 10,059</u>	<u>12%</u>
<b>Total Current Assets</b>	<u>\$ 499,646</u>	<u>\$ 477,688</u>	<u>\$ 21,958</u>	<u>5%</u>
<b>Fixed Assets</b>				
<b>1500 - FIXED ASSETS</b>				
<b>1520.1 - EQUIPMENT</b>				
1510.21 - EQUIPMENT	\$ 40,052	\$ 40,052	\$ -	0%
1520.22 - ACC DEPR - EQUIP	(40,052)	(40,052)	-	0%
<b>Total 1520.1 - EQUIPMENT</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
<b>Total 1500 - FIXED ASSETS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Fixed Assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 499,646</u></u>	<u><u>\$ 477,688</u></u>	<u><u>\$ 21,958</u></u>	<u><u>5%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
2020 - EMERGENCY LOANS PAYABLE	\$ 8,415	\$ 9,565	\$ (1,150)	-12%
2030 - OTHER LOANS PAYABLE	\$ 8,030	\$ 8,480	\$ (450)	-5%
2040 - OTHER FUNDS PAYABLE	\$ 72	\$ 72	\$ -	0%
<b>2050 - CLUBS</b>				
ART CLUB	\$ 79	\$ -	\$ 79	100%
A. S. I. D.	5,683	6,739	(1,056)	-16%
ANTHROPOLOGY CLUB	223	223	-	0%
BEATING THE ODDS COMMUNITY	131	-	131	100%

BRIDGING HISPANIC MINDS	796	-	796	100%
CAÑADA STRIKES BACK	8	108	(100)	-92%
CANADA VETERANS CLUB	474	7	467	6675%
DANCE CLUB	277	-	277	100%
EOPS CLUB	182	332	(150)	-45%
E Y W G D	97	-	97	100%
FILIPINO AMERICAN CLUB	-	344	(344)	-100%
MATH CLUB	556	-	556	100%
MISCELLANEOUS CLUB ACCOUNTC	291	391	(100)	-26%
PEOPLE OF THE PACIFIC	329	38	291	765%
PHI THETA KAPPA	5,261	4,199	1,062	25%
PHOTOGRAPHY	212	212	-	0%
PHOTON MASTERS	5,951	5,341	610	11%
POLITICAL AWARENESS CLUB	137	137	-	0%
PRE MED CLUB	552	398	154	39%
SPECTRUM ALLIANCE CLUB	697	697	-	0%
ROBOTICS TEAM CLUB	501	252	249	99%
RUSSIAN CLUB	18	-	18	100%
SALSA CLUB	284	-	284	100%
S.H.P.E.	821	337	484	144%
SCIENCE & ENGINEERING CL	-	39	(39)	-100%
TREECO	60	-	60	100%
TRIO CLUB	133	531	(397)	-75%
UNITED AFRICAN STUDENTS UNION	285	285	-	0%
WISE CLUB	209	170	39	23%
YOUNG LATINO LEADERS OF CAÑADA	554	554	-	0%
<b>Total 2050 - CLUBS</b>	<b>\$ 24,800</b>	<b>\$ 21,332</b>	<b>\$ 3,468</b>	<b>16%</b>
<b>2060 - TRUSTS</b>				
CANADA CHOIRS TRUST	\$ 150	\$ 150	\$ -	0%
ADAPTIVE PE TRUST	1	1	-	0%
ASCC SCHOLARSHIP FUND	1,371	1,371	-	0%
ATHLETIC ASSISTANCE TRUST	26	26	-	0%
ATHLETIC TRAINER TRUST	330	330	-	0%
ATHLETICS TRUST	7,324	84	7,240	8596%
BASEBALL TRUST	-	1,649	(1,649)	-100%
BASKETBALL TRUST	-	279	(279)	-100%
C. S. P. A. - ART	403	403	-	0%
C. S. P. A. - DRAMA	32,526	28,573	3,953	14%
C. S. P. A. - MUSIC	2,644	2,644	-	0%
CAREER SERVICES TRUST	7,039	5,709	1,330	23%
CHILD DEVELOPMENT CENTER	269	269	-	0%
CLASSIFIED COUNCIL TRUST	175	175	-	0%
CLUB ACCOUNT RESERVE FUND	3,341	3,341	-	0%
COOP - ED TRUST	5,587	5,367	220	4%
DANCE TRUST	3,953	2,966	987	33%
DISTRICT PAYMENT ACCOUNT	8,896	-	8,896	100%
EARLY CHILDHOOD EDUCATION	486	486	-	0%
EMERGENCY ASSISTANCE FUND	138	138	-	0%
EMILIO'S FUND	676	676	-	0%
EOPS PARKING AND BUS PASS FUND	1,044	1,044	-	0%
FASHION ATELIER TRUST	13,591	17,272	(3,681)	-21%
FASHION SHOW PRODUCTION	5,605	5,137	468	9%
FITNESS FOR LIFE	31	31	-	0%
GOLF TRUST	-	2,012	(2,012)	-100%
HEALTH CENTER TRUST	2,232	2,474	(242)	-10%

HUMANITIES TRUST	1,444	1,444	-	0%
INTERIOR DESIGN TRUST	4,400	3,996	405	10%
LEARNING CENTER TRUST	1,932	5,363	(3,431)	-64%
LIBRARY TRUST	441	591	(150)	-25%
MEN'S SOCCER TRUST	-	587	(587)	-100%
MIDDLE COLLEGE TRUST	1,490	1,607	(117)	-7%
MISCELLANEOUS TRUST	43	43	-	0%
PENINSULA CANTARE	100	100	-	0%
PSYCHOLOGICAL SERVICES TRUST	211	211	-	0%
RAD TECH TRUST	5,615	6,417	(802)	-13%
SAM TRANS	3,092	3,092	-	0%
SCHOLARSHIP TRUST/CANADA	25,664	32,650	(6,986)	-21%
SCIENCE DIVISION TRUST	58	58	-	0%
SMALL BUSINESS DEV. CTR. TRUST	40	40	-	0%
SMART COOKIE SCHOLARSHIP TRUST	2	2	-	0%
STAR PROJECT TRUST ACCOUNT	6,265	6,265	-	0%
STUDENT LIFE TRUST	694	1,287	(593)	-46%
STUDENT REP FEE /FORM. POL ACT.	22,204	17,592	4,613	26%
SUMMER BASKETBALL TRUST	180	180	-	0%
UPWARD BOUND TRUST	185	105	80	76%
VENDING RESERVE TRUST ACCOUNT	17,579	18,455	(876)	-5%
VICE PRESIDENT'S SPECIAL TRUST	3,830	5,731	(1,900)	-33%
VOLLEYBALL TRUST	-	239	(239)	-100%
V-ROC TRUST	200	200	-	0%
WOMEN'S SOCCER TRUST	-	960	(960)	-100%
2060 - TRUSTS - Other	-	(1,013)	1,013	100%
<b>Total 2060 - TRUSTS</b>	<b>\$ 193,507</b>	<b>\$ 188,807</b>	<b>\$ 4,700</b>	<b>2%</b>
<b>Total Other Current Liabilities</b>	<b>\$ 234,824</b>	<b>\$ 228,257</b>	<b>\$ 6,567</b>	<b>3%</b>
<b>Total Current Liabilities</b>	<b>\$ 234,824</b>	<b>\$ 228,257</b>	<b>\$ 6,567</b>	<b>3%</b>
<b>Total Liabilities</b>	<b>\$ 234,824</b>	<b>\$ 228,257</b>	<b>\$ 6,567</b>	<b>3%</b>
<b>Equity</b>				
3010 - Opening Bal Equity	\$ 141,753	\$ 141,753	\$ -	0%
3020 - Retained Earnings	107,678	62,421	45,257	73%
Net Income	15,391	45,257	(29,866)	-66%
<b>Total Equity</b>	<b>\$ 264,822</b>	<b>\$ 249,431</b>	<b>\$ 15,391</b>	<b>6%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 499,646</b>	<b>\$ 477,688</b>	<b>\$ 21,958</b>	<b>5%</b>



**ASSOCIATED STUDENTS - CAÑADA COLLEGE  
INCOME STATEMENT  
JULY 1, 2011 TO JUNE 30, 2012**

	<u>Jul '11 - Jun '12</u>	<u>Jul '10 - Jun '11</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · INCOME</b>				
4010 · ASB GENERAL	\$ 244	\$ 557	\$ (313)	-56%
4020 · ATM	566	464	103	22%
4050 · MISCELLANEOUS	736	170	566	333%
4060 · PROGRAMS	(1,164)	1,000	(2,164)	-216%
4080 · STUDENT BODY CARD	97,995	81,341	16,654	20%
4090 · VENDING-ACTION	4,984	4,921	64	1%
4091 · VENDING-PEPSI	6,369	7,221	(852)	-12%
<b>Total 4000 · INCOME</b>	<u>\$ 109,730</u>	<u>\$ 95,672</u>	<u>\$ 14,058</u>	<u>15%</u>
<b>Total Income</b>	<u>\$ 109,730</u>	<u>\$ 95,672</u>	<u>\$ 14,058</u>	<u>15%</u>
<b>Expense</b>				
<b>5000 · EXPENSES</b>				
5010 · AWARDS & SCHOLARSHIPS	\$ 4,111	\$ 2,255	\$ 1,856	82%
5020 · BAD DEBTS	1,928	1,750	178	10%
5021 · BANK SERVICE CHARGE	-	70	(70)	-100%
5030 · CEREMONIES	206	629	(424)	-67%
5031 · CLUB ASSISTANCE/ICC	11,714	4,204	7,511	179%
5032 · COLLEGE PROGRAM ASSISTANCE	5,575	2,688	2,886	107%
5033 · CONFERENCE	5,295	5,475	(180)	-3%
5050 · ETHNIC CULTURAL AFFAIRS	2,532	290	2,242	773%
5080 · HOSPITALITY	1,779	271	1,507	555%
5130 · MISCELLANEOUS	830	-	830	100%
5140 · OFFICE SUPPLIES	3,410	3,951	(541)	-14%
5145 · OPERATION	464	114	350	308%
5150 · PROGRAMS	20,765	14,668	6,098	42%
5151 · PUBLICITY	2,254	2,186	68	3%
5171 · REPAIR & MAINTENANCE	1,360	-	1,360	100%
5182 · STUDENT ACTIVITY CARD	2,818	843	1,975	234%
5183 · STUDENT ASSISTANT-SALARY	18,127	-	18,127	100%
5184 · STUDENT ASSISTANT-BENEFITS	263	-	263	100%
5210 · VENDING INCOME TRANSFER	11,353	12,141	(788)	-6%
<b>Total 5000 · EXPENSES</b>	<u>\$ 94,783</u>	<u>\$ 51,535</u>	<u>\$ 43,248</u>	<u>84%</u>
<b>Total Expense</b>	<u>\$ 94,783</u>	<u>\$ 51,535</u>	<u>\$ 43,248</u>	<u>84%</u>
<b>Net Ordinary Income</b>	<u>\$ 14,947</u>	<u>\$ 44,137</u>	<u>\$ (29,190)</u>	<u>-66%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>6000 · OTHER INCOMES</b>				
6010 · INTEREST	\$ 459	\$ 1,105	\$ (646)	-58%
6011 · INVESTMENT GAIN-UNREALIZED	(15)	15	(30)	-200%
<b>Total 6000 · OTHER INCOMES</b>	<u>\$ 444</u>	<u>\$ 1,120</u>	<u>\$ (676)</u>	<u>-60%</u>
<b>Total Other Income</b>	<u>\$ 444</u>	<u>\$ 1,120</u>	<u>\$ (676)</u>	<u>-60%</u>
<b>Net Other Income</b>	<u>\$ 444</u>	<u>\$ 1,120</u>	<u>\$ (676)</u>	<u>-60%</u>
<b>Net Income</b>	<u>\$ 15,391</u>	<u>\$ 45,257</u>	<u>\$ (29,866)</u>	<u>-66%</u>

## **Associated Students of College of San Mateo 4th Quarter Report, April 2012 – June 2012**

The Associated Students of College of San Mateo (ASCSM) has had a productive second half of the spring 2012 semester. ASCSM has been able to successfully continue to participate in college governance and has been able to create a lively and entertaining campus atmosphere for CSM student, faculty, staff, and administrators. Some of the highlights for the second half of the spring 2012 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 that include 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 and Finance, the District Auxiliary Services Advisory Committee and the District Student Council. Additionally, representatives of the Student Senate have been involved with the College's planning process for new construction.

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

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

**Events and Activities:**

*April 2012:* During this month ASCSM held two major events. On April 24, the students held an Earth Day event in which they handed out 400 small plants to promote environmental awareness.

*May 2012:* During this month ASCSM held their annual Spring Fling Celebration. This year the theme was New Orleans Celebration. The students provided food, a Casino Day, and a magician/hypnotist. Additionally, ASCSM held their elections for the 2012/13 academic year. Lastly, three students attended the spring SSCCC General Assembly to learn about issues facing community college students statewide.

*June 2010:* As always this is a slower month for ASCSM. The new 2010/2011 ASCSM Senate held their first two meetings for the year. They also hosted their end of the year banquet. Lastly, they attended the annual summer leadership retreat at Redwood Alliance Conference Center.





**ASSOCIATED STUDENTS - COLLEGE OF SAN MATEO**  
**BALANCE SHEET**  
**AS of JUNE 30, 2012**

	<u>Jun 30, 12</u>	<u>Jun 30, 11</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 - CASH AND BANK				
1010 - PETTY CASH	\$ 25	\$ 25	\$ -	0%
1055 - NEW WELLS FARGO-CHECKING	60,232	10,685	49,548	464%
<b>Total 1000 - CASH AND BANK</b>	<u>\$ 60,257</u>	<u>\$ 10,710</u>	<u>\$ 49,548</u>	<u>463%</u>
<b>Total Checking/Savings</b>	\$ 60,257	\$ 10,710	\$ 49,548	463%
<b>Accounts Receivable</b>				
1210.1 - ACCOUNTS RECEIVABLE				
OTHERS	\$ 3,197	\$ 3,884	\$ (687)	-18%
STUDENT REPRESENTATION FEE	6,675	4,461	2,214	50%
STUDENT BODY CARD FEE	104,801	111,716	(6,915)	-6%
<b>Total 1210.1 - ACCOUNTS RECEIVABLE</b>	<u>\$ 114,673</u>	<u>\$ 120,061</u>	<u>\$ (5,388)</u>	<u>-4%</u>
1210.2 - ALLOWANCE FOR BAD DEBTS-SBCF	\$ (1,991)	\$ (2,123)	\$ 131	-6%
1220 - EMERGENCY LOANS RECEIVABLE	\$ 1,507	\$ 1,580	\$ (73)	-5%
1230 - OTHER LOANS RECEIVABLE				
ASCSM VETERANS EMERGENCY LOAN	\$ 1,533	\$ 1,533	\$ -	0%
<b>Total 1230 - OTHER LOANS RECEIVABLE</b>	<u>\$ 1,533</u>	<u>\$ 1,533</u>	<u>\$ -</u>	<u>0%</u>
<b>Total Accounts Receivable</b>	\$ 115,722	\$ 121,051	\$ (5,329)	-4%
<b>Other Current Assets</b>				
1310.1 - COUNTY INVESTMENT POOL	\$ 663,160	\$ 727,964	\$ (64,804)	-9%
1310.2 - INVEST. MARKET TO MARKET ADJ.	2,806	1,612	1,194	74%
<b>Total Other Current Assets</b>	<u>\$ 665,966</u>	<u>\$ 729,575</u>	<u>\$ (63,609)</u>	<u>-9%</u>
<b>Total Current Assets</b>	\$ 841,945	\$ 861,336	\$ (19,391)	-2%
<b>Fixed Assets</b>				
1500 - FIXED ASSETS				
1520.1 - EQUIPMENT				
1520.21 - EQUIPMENT	\$ 9,959	\$ 9,959	\$ -	0%
1520.22 - ACCUM. DEPREC. - EQUIPMENT	(8,443)	(6,623)	(1,819)	27%
<b>Total 1520.1 - EQUIPMENT</b>	<u>\$ 1,516</u>	<u>\$ 3,335</u>	<u>\$ (1,819)</u>	<u>-55%</u>
<b>Total 1500 - FIXED ASSETS</b>	<u>\$ 1,516</u>	<u>\$ 3,335</u>	<u>\$ (1,819)</u>	<u>-55%</u>
<b>Total Fixed Assets</b>	\$ 1,516	\$ 3,335	\$ (1,819)	-55%
<b>TOTAL ASSETS</b>	<u><u>\$ 843,461</u></u>	<u><u>\$ 864,671</u></u>	<u><u>\$ (21,210)</u></u>	<u><u>-2%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2010 - ACCOUNTS PAYABLE	\$ 20,818	\$ 16,675	\$ 4,143	25%
<b>Total Accounts Payable</b>	<u>\$ 20,818</u>	<u>\$ 16,675</u>	<u>\$ 4,143</u>	<u>25%</u>
<b>Other Current Liabilities</b>				
2020 - EMERGENCY LOAN FUND	\$ 9,999	\$ 9,999	\$ -	0%
2030 - OTHER LOANS				
FOREIGN STUDENT LOAN	\$ 1,524	\$ 1,524	\$ -	0%
LUCILE KOSHLAND LOAN	4,600	4,600	-	0%
<b>Total 2030 - OTHER LOANS</b>	<u>\$ 6,124</u>	<u>\$ 6,124</u>	<u>\$ -</u>	<u>0%</u>
2040 - OTHER FUNDS PAYABLE				
PEACHES WINSTON BOOK FUND	\$ 3,687	\$ 3,687	\$ -	0%
<b>Total 2040 - OTHER FUNDS PAYABLE</b>	<u>\$ 3,687</u>	<u>\$ 3,687</u>	<u>\$ -</u>	<u>0%</u>
2050 - CLUBS				
ACTION TRUST	\$ 671	\$ 671	\$ -	0%
ALPHA GAMMA SIGMA	2,344	2,488	(144)	-6%
AMER. INST. OF ARCH. STUDENTS	2,876	1,181	1,695	144%
BUSINESS STUDENTS ASSOC.	2,995	3,791	(796)	-21%
CHRISTIAN FELLOWSHIP	342	342	-	0%

CLUB ACCOUNT RESERVE	8,164	11,891	(3,728)	-31%
COSMETOLOGY	3,496	1,673	1,824	109%
CSM TOASTMASTERS	4	4	-	0%
DISABLE STUDENTS ALLIANCE	37	37	-	0%
EOPS	2,524	1,950	574	29%
ETHNIC STUDIES	2,283	2,283	-	0%
FILIPINO CLUB	336	814	(478)	-59%
GAY-STRAIGHT ALLIANCE	157	507	(350)	-69%
HORTICULTURE CLUB	12,708	12,708	-	0%
INTERNATIONAL STUDENT UNION	3,500	3,500	-	0%
LATINOS UNIDOS	718	1,218	(500)	-41%
MMLCDC CHILDCARE	1,228	628	600	96%
NURSING	6,839	6,580	259	4%
PERFORMANCE DANCE ENSEMBLE	6,135	4,148	1,987	48%
PHI THETA KAPPA	1,409	3,148	(1,739)	-55%
POLYNESIAN CLUB	804	804	-	0%
SAIFD FLORISTRY	5,753	4,505	1,247	28%
SCIENCE CLUB	214	214	-	0%
SPIRIT LEADING ASSOC.	603	491	113	23%
TRANSFER CLUB	38	38	-	0%
TRANSITION TO COLLEGE CLUB	569	569	-	0%
UAB UNITY AMONG BROTHERS	5,025	5,025	-	0%
VETERANS STUDENT ALLIANCE	6	6	-	0%
VISUAL ARTS	1,340	1,340	-	0%
<b>Total 2050 - CLUBS</b>	<b>\$ 73,118</b>	<b>\$ 72,554</b>	<b>\$ 564</b>	<b>1%</b>
<b>2060 - TRUSTS</b>				
ALUMNI ASSOCIATION	\$ 5,793	\$ 5,793	\$ -	0%
ASCSM AUXILIARY FUND - RESERVE	4,167	4,167	-	0%
ASCSM CONFLICT RESOL. TRAINING	2,400	2,400	-	0%
ASCSM FURNISHINGS TRUST	2,661	2,661	-	0%
ASCSM HEALTH FAIR TRUST	-	2,500	(2,500)	-100%
ASCSM HLTH. CTR LAB & MEDN. FEE	5,000	5,000	-	0%
ASCSM LEADERSHIP LIBRARY	458	458	-	0%
ASCSM SPEC CULTURAL EVENTS/PROG	4,702	4,702	-	0%
ASCSM VENDING INCOME V.P. TRUST	31,118	29,886	1,233	4%
ASCSM VETERANS EMERGENCY LOAN	2,500	2,500	-	0%
ATHLETICS TRAVEL TRUST	5,000	338	4,662	1378%
BUS TICKETS	2,479	1,011	1,468	145%
BUS TOKENS	36	404	(368)	-91%
CALSACC REGION 3	2,727	2,727	-	0%
CAREER DEVELOPMENT	4,910	3,867	1,042	27%
CCCSAA CA COMM COLLEGE	51,839	83,554	(31,714)	-38%
CLASSIFIED STAFF EVENTS	823	523	300	57%
COLLEGE HOSPITALITY	2	13	(11)	-83%
COMMENCEMENT-GENERAL FUND	305	-	305	100%
CSM ACCOUNTING TRUST ACCOUNT	499	150	349	233%
CSM COMMUNITY OUTREACH	518	518	-	0%
EQUIPMENT/REPLACE RESERVE	2,000	2,000	-	0%
JAPAN DISASTER RELIEF	1,528	1,528	-	0%
LEADERSHIP PROGRAM & TRAINING	5,012	6,132	(1,119)	-18%
LIBRARY	44,676	47,719	(3,042)	-6%
LIBRARY TRUST - OPERATING	1,327	1,350	(23)	-2%
MMLCDC-CHILDCARE	56	1,386	(1,330)	-96%
MMLCDC CONCERT FUNDRAISER	29,700	20,822	8,878	43%
ORIENTATION SCHOOL RELATIONS	4,383	4,383	-	0%
PRESIDENT'S HOSPITALITY	315	713	(398)	-56%
RESTRICTED CONTINGENCY RESERVE	50,000	50,000	-	0%
SAN BRUNO DISASTER RELIEF	999	999	-	0%
SCHOLARSHIP - PASS THRU	14,708	15,970	(1,262)	-8%
SCHOLARSHIP AWARD CONVOCATION	1,111	2,085	(974)	-47%
SPECIAL PROGRAM SUPPORT FUND	506	2,336	(1,830)	-78%

STUDENT CENTER FUND	5,345	5,345	-	0%
STUDENT EMPLOYMENT/CAREER DAY	-	514	(514)	-100%
STUDENT HANDBOOK	-	256	(256)	-100%
STUDENT REPRESENTATION FEE	5,135	7,119	(1,985)	-28%
STUDENT SERVICES SCHOLARSHIP	6,561	5,961	600	10%
STUDENT SVCS. PROF. DEVELOPMENT	94	1,384	(1,290)	-93%
TRUST ACCOUNTS RESERVE	9,064	9,064	-	0%
TWILIGHT LEAGUE-ATKINSON GRANT	5,000	5,000	-	0%
TWILIGHT LEAGUE-BAY MEADOWS	9	9	-	0%
TWILIGHT LEAGUE-PCF II	5,000	5,000	-	0%
TWILIGHT LEAGUE-SCHOLARSHIP	15	15	-	0%
TWILIGHT LEAGUE-UAB	4,031	4,031	-	0%
TWILIGHT LEAGUE-WELLS FARGO	180	180	-	0%
TWILIGHT-LEAGUE-PCF YR. GRANT	214	214	-	0%
VENDING RESERVE	12,700	12,700	-	0%
VETERANS SERVICES	8	8	-	0%
VPSS CONTINGENCY FUND	696	679	17	3%
WELCOME DAY	428	1,638	(1,210)	-74%
2060 · TRUSTS - Other	963	963	-	0%
<b>Total 2060 · TRUSTS</b>	<b>\$ 339,701</b>	<b>\$ 370,674</b>	<b>\$ (30,973)</b>	<b>-8%</b>
<b>Total Other Current Liabilities</b>	<b>\$ 432,629</b>	<b>\$ 463,038</b>	<b>\$ (30,409)</b>	<b>-7%</b>
<b>Total Current Liabilities</b>	<b>\$ 453,447</b>	<b>\$ 479,713</b>	<b>\$ (26,266)</b>	<b>-5%</b>
<b>Total Liabilities</b>	<b>\$ 453,447</b>	<b>\$ 479,713</b>	<b>\$ (26,266)</b>	<b>-5%</b>
<b>Equity</b>				
3010 · OPENING BALANCE EQUITY	\$ 262,286	\$ 262,286	\$ -	0%
3020 · RETAINED EARNINGS	122,672	60,338	62,334	103%
Net Income	5,056	62,334	(57,278)	-92%
<b>Total Equity</b>	<b>\$ 390,015</b>	<b>\$ 384,958</b>	<b>\$ 5,056</b>	<b>1%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 843,461</b>	<b>\$ 864,671</b>	<b>\$ (21,210)</b>	<b>-2%</b>



**ASSOCIATED STUDENTS - COLLEGE OF SAN MATEO  
INCOME STATEMENT  
JULY 1, 2011 TO JUNE 30, 2012**

	<u>Jul '11 - Jun '12</u>	<u>Jul '10 - Jun '11</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · INCOME</b>				
4020 · ATM	\$ 1,392	\$ 581	\$ 811	140%
4030 · CAFE COMMISSION	454	11,346	(10,892)	-96%
4050 · MISCELLANEOUS	-	40	(40)	-100%
4065 · RECREATION/GAMES	1,370	1,386	(16)	-1%
4070 · SPACE RENTAL-VENDOR	160	750	(590)	-79%
4080 · STUDENT BODY CARD	128,520	133,632	(5,112)	-4%
4090 · VENDING-ACTION	10,656	11,666	(1,010)	-9%
4091 · VENDING-PEPSI	16,383	19,397	(3,014)	-16%
<b>Total 4000 · INCOME</b>	<u>\$ 158,935</u>	<u>\$ 178,797</u>	<u>\$ (19,863)</u>	<u>-11%</u>
<b>Total Income</b>	\$ 158,935	\$ 178,797	\$ (19,863)	-11%
<b>Expense</b>				
<b>5000 · EXPENSES</b>				
5010 · AWARDS & SCHOLARSHIPS	\$ 1,200	\$ 1,900	\$ (700)	-37%
5020 · BAD DEBTS	(131)	98	(229)	-235%
5021 · BANK SERVICE CHARGE	62	105	(43)	-41%
5030 · CEREMONIES	1,289	-	1,289	100%
5031 · CLUB ASSISTANCE/ICC	13,360	6,405	6,956	109%
5032 · COLLEGE PROGRAM ASSISTANCE	8,134	4,412	3,723	84%
5033 · CONFERENCE	17,877	-	17,877	100%
5040 · DEPRECIATION	1,819	1,819	-	0%
5080 · HOSPITALITY	1,913	435	1,478	339%
5140 · OFFICE SUPPLIES	5,082	4,755	327	7%
5145 · OPERATION	4,871	2,872	1,999	70%
5150 · PROGRAMS	30,182	23,356	6,826	29%
5151 · PUBLICITY	10,861	3,768	7,093	188%
5171 · REPAIR & MAINTENANCE	1,993	-	1,993	100%
5181 · SMALL F.F. & EQUIP	10,600	-	10,600	100%
5182 · STUDENT ACTIVITY CARD	2,409	1,999	410	21%
5183 · STUDENT ASSISTANT-SALARY	24,512	29,237	(4,726)	-16%
5184 · STUDENT ASSISTANT-BENEFITS	464	534	(70)	-13%
<b>Total 5000 · EXPENSES</b>	<u>\$ 136,499</u>	<u>\$ 81,696</u>	<u>\$ 54,803</u>	<u>67%</u>
<b>Total Expense</b>	\$ 136,499	\$ 81,696	\$ 54,803	67%
<b>Net Ordinary Income</b>	\$ 22,436	\$ 97,102	\$ (74,666)	-77%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>6000 · OTHER INCOMES</b>				
6010 · INTEREST	\$ 8,918	\$ 8,435	\$ 484	6%
6011 · INVESTMENT GAIN-UNREALIZED	1,194	(794)	1,988	-250%
<b>Total 6000 · OTHER INCOMES</b>	<u>\$ 10,113</u>	<u>\$ 7,641</u>	<u>\$ 2,472</u>	<u>32%</u>
<b>Total Other Income</b>	\$ 10,113	\$ 7,641	\$ 2,472	32%
<b>Other Expense</b>				
<b>7000 · OTHER EXPENSES</b>				
7020 · VENDING INC. EXP TO V.P. TRUST	\$ 27,492	\$ 42,408	\$ (14,916)	-35%
<b>Total 7000 · OTHER EXPENSES</b>	<u>\$ 27,492</u>	<u>\$ 42,408</u>	<u>\$ (14,916)</u>	<u>-35%</u>
<b>Total Other Expense</b>	\$ 27,492	\$ 42,408	\$ (14,916)	-35%
<b>Net Other Income</b>	\$ (17,380)	\$ (34,768)	\$ 17,388	-50%
<b>Net Income</b>	<u>\$ 5,056</u>	<u>\$ 62,334</u>	<u>\$ (57,278)</u>	<u>-92%</u>

**Associated Students of Skyline College  
Budget Report for the 4<sup>rd</sup> Quarter 2011-2012  
Summary of Programs and Activities  
July 10, 2012**

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

***Shared Governance:*** Members of the ASSC currently serve for 21 Shared Governance Committees and are members of the Accreditation writing standard teams.

***Student Handbook and Academic Planners:*** The Student Handbook continues to be available online in a downloadable format. The Center for Student Life and Leadership Development is working on upgrading the document for 2012-2013 academic year.

***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. ASSC continues to develop the use of Facebook and other social networking tools

***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. There are 31 active clubs on campus.

***Student and Community Center:*** Members of the ASSC serve on an advisory committee for the refurbishing of the center. The project is scheduled for completion summer of 2012.

***Program and Events:***

- The 2nd Annual LGBTIQQ Conference:  
Pride in Community, Strength in Unity, April 14, 2012
- ASSC Governing Council Elections, April 30, 2012-May 2,2012
- Earth Day, April 19, 2012
- Spring Fling, April 25<sup>th</sup>, 2012
- Relay For Life, April 28, 2012-April 29,2012
- Cinco de Mayo, May 4<sup>th</sup>, 2012

***Support to Skyline College Programs and Clubs:***

During this quarter the Associated Students of Skyline College gave financial and volunteer support to the following clubs and programs:

- a. Gay Straight Alliance: Pride in Community Strength in Unity
- b. Respiratory Therapy: Annual RT Conference

***ASSC and Leadership Development and Conferences:***

Student Senate for California Community Colleges  
Student Senate General Assembly Spring 2012  
April 27-29, 2012  
Ontario, California  
ASSC sent three representatives and an advisor

2012 American Democracy Project and the Democracy Commitment Annual Meeting  
June 7 - 9, 2012  
San Antonio, Texas  
Two members of the ASSC attended the meeting

If you need additional information please contact:

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Skyline College  
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**ASSOCIATED STUDENTS - SKYLINE COLLEGE  
BALANCE SHEET  
AS of JUNE 30, 2012**

	<u>Jun 30, 12</u>	<u>Jun 30, 11</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>1000 · CASH AND BANK</b>				
1010 · PETTY CASH	\$ 25	\$ 25	\$ -	0%
1050.1 · NEW WELLS FARGO CHECKING	116,343	32,720	83,622	256%
<b>Total 1000 · CASH AND BANK</b>	<u>\$ 116,368</u>	<u>\$ 32,745</u>	<u>\$ 83,622</u>	<u>255%</u>
<b>Total Checking/Savings</b>	\$ 116,368	\$ 32,745	\$ 83,622	255%
<b>Accounts Receivable</b>				
1210.2 · ALLOWANCE FOR BAD DEBTS	\$ (3,977)	\$ (3,977)	\$ -	0%
1220 · EMERGENCY LOANS RECEIVABLE	(153)	(153)	-	0%
<b>Total Accounts Receivable</b>	<u>\$ (4,130)</u>	<u>\$ (4,130)</u>	<u>\$ -</u>	<u>0%</u>
<b>Other Current Assets</b>				
<b>1210.1 · ACCOUNT RECEIVABLE SKYLINE</b>				
INTEREST RECEIVABLE	\$ 470	\$ 2,293	\$ (1,822)	-79%
STUDENT BODY CARD RECEIVABLE	110,077	119,936	(9,859)	-8%
STUDENT REP FEE RECEIVABLE	23,513	24,761	(1,247)	-5%
STUDENT UNION FEE RECEIVABLE	19,903	728,968	(709,065)	-97%
VENDING - NORTH COUNTY	3,040	3,767	(726)	-19%
VENDING - PEPSI	372	1,491	(1,119)	-75%
<b>Total 1210.1 · ACCOUNT RECEIVABLE SKYLINE</b>	<u>\$ 157,376</u>	<u>\$ 881,215</u>	<u>\$ (723,839)</u>	<u>-82%</u>
<b>1310 · COUNTY INVESTMENT CONTROL</b>				
1310.1 · COUNTY INVESTMENT POOL	\$ 474,142	\$ 462,545	\$ 11,597	3%
1310.11 · UNION BANK DAILY DEP CONTROL	291,380	311,720	(20,341)	-7%
1310 · COUNTY INVESTMENT CONTROL - Other	(8,654)	(8,654)	-	0%
<b>Total 1310 · COUNTY INVESTMENT CONTROL</b>	<u>\$ 756,868</u>	<u>\$ 765,611</u>	<u>\$ (8,743)</u>	<u>-1%</u>
1310.2 · MARK TO MARKET	\$ 3,196	\$ 1,771	\$ 1,426	81%
<b>Total Other Current Assets</b>	<u>\$ 917,441</u>	<u>\$ 1,648,597</u>	<u>\$ (731,157)</u>	<u>-44%</u>
<b>Total Current Assets</b>	<u>\$ 1,029,678</u>	<u>\$ 1,677,213</u>	<u>\$ (647,534)</u>	<u>-39%</u>
<b>Fixed Assets</b>				
<b>1500 · FIXED ASSETS</b>				
<b>1520.1 · EQUIPMENT</b>				
1510.21 · EQUIPMENT	\$ 82,245	\$ 82,245	\$ -	0%
1520.22 · ACC DEPR - EQUIP	(79,545)	(79,545)	-	0%
<b>Total 1520.1 · EQUIPMENT</b>	<u>\$ 2,701</u>	<u>\$ 2,701</u>	<u>\$ -</u>	<u>0%</u>
1500 · FIXED ASSETS - Other	\$ (2,701)	\$ (2,701)	\$ -	0%
<b>Total 1500 · FIXED ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
<b>Total Fixed Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,029,678</u></u>	<u><u>\$ 1,677,213</u></u>	<u><u>\$ (647,534)</u></u>	<u><u>-39%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2010 · ACCOUNTS PAYABLE	\$ 1,099	\$ 1,099	\$ -	0%
<b>Total Accounts Payable</b>	<u>\$ 1,099</u>	<u>\$ 1,099</u>	<u>\$ -</u>	<u>0%</u>
<b>Other Current Liabilities</b>				
2030 · OTHER LOANS PAYABLE	\$ 3,183	\$ 3,183	\$ -	0%
2050 · CLUBS				
<b>CLUBS - CHARTERED</b>				
EOPS CLUB	\$ 611	\$ -	\$ 611	100%
URBAN YOUTH SOCIETY	500	-	500	100%

PRE-PHARMACY ASSOCIATION	500	-	500	100%
HEART WRENCHERS CAR CLUB	500	-	500	100%
ADMINISTRATION OF JUSTICE CLUB	1,093	822	271	33%
AMSA (PreMed)	240	62	178	287%
Anthropology Club	902	902	-	0%
BLACK STUDENT UNION	625	98	527	537%
COSMOTOLOGY CLUB	47,868	49,596	(1,729)	-3%
ENVIRONMENTAL CLUB	3,286	709	2,577	364%
FILIPINO STUDENT UNION	2,938	6,927	(3,988)	-58%
Gay Straight Alliance	2,979	3,220	(241)	-7%
<b>HERMANOS ACCOUNTS</b>				
HERMANOS	\$ 2,579	\$ 2,579	\$ -	0%
FOOD BANK ACCOUNT	350	350	-	0%
<b>Total HERMANOS ACCOUNTS</b>	<b>\$ 2,929</b>	<b>\$ 2,929</b>	<b>\$ -</b>	<b>0%</b>
Honors Transfer Prog. Club	1,043	1,520	(477)	-31%
JOURNALISM CLUB	7,405	7,405	-	0%
LASO-Latin American Student Org	3,085	5,089	(2,004)	-39%
MIDDLE EASTERN CLUB - MECA (F)	-	1,009	(1,009)	-100%
PALESTINIAN CLUB	271	271	-	0%
PHI THETA KAPPA	919	3,186	(2,267)	-71%
PHOTO CLUB	1,090	1,657	(568)	-34%
PODER/SAFE	1,562	362	1,200	331%
POLYNESIAN CLUB	-	2,654	(2,654)	-100%
PRE-STUDENT OSTEOPATHIC MEDICAL	500	-	500	100%
RESPIRATORY THERAPY	1,924	3,571	(1,647)	-46%
SACNAS	1,185	472	713	151%
SKYLINE BADMINTON CLUB	51	51	-	0%
SKYLINE CERAMICS CLUB	1,324	1,744	(419)	-24%
SKYLINE CHEER & DANCE TEAM	1,321	1,321	-	0%
SKYLINE FELLOWSHIP CLUB	987	1,870	(883)	-47%
SKYLINE HOOPS	5,054	4	5,050	127848%
SKYLINE RUNNING CLUB	137	137	-	0%
SOCIETY OF HISP. PROF ENGINEERS	1,167	619	549	89%
S.P.A.C.E.	1,269	999	271	27%
SURGICAL TECH CLUB	1,230	1,584	(353)	-22%
THEATER CLUB	6,900	7,682	(782)	-10%
TRIO CLUB	500	696	(196)	-28%
VETERANS CLUB	2,697	35	2,662	7605%
WOMEN IN TRANSITION	957	957	-	0%
<b>Total CLUBS - CHARTERED</b>	<b>\$ 107,550</b>	<b>\$ 110,159</b>	<b>\$ (2,609)</b>	<b>-2%</b>
<b>CLUBS - UNCHARTERED</b>				
Auto Technology Social	\$ 3,265	\$ 3,265	\$ -	0%
Classified Council Fund	3,530	2,313	1,217	53%
Dance Production Club	2,546	2,546	-	0%
Sports Medicine Club	-	3,390	(3,390)	-100%
<b>Total CLUBS - UNCHARTERED</b>	<b>\$ 9,341</b>	<b>\$ 11,514</b>	<b>\$ (2,173)</b>	<b>-19%</b>
<b>Total 2050 - CLUBS</b>	<b>\$ 116,891</b>	<b>\$ 121,673</b>	<b>\$ (4,782)</b>	<b>-4%</b>
<b>2060 - TRUSTS</b>				
<b>TRUSTS - ASSC</b>				
ASSC	\$ 367,116	\$ 367,116	\$ -	0%
ASSC Fundraising Trust	1,663	1,663	-	0%
ASSC Scholarship Trust	3,159	3,159	-	0%
ATM Fund	550	3,467	(2,917)	-84%
Copy Card/Machine Trust	4,652	4,639	13	0%
Educational Programs ASSC	16,877	4,538	12,339	272%
Recreation Trust	31,579	31,186	393	1%



Skyline Org & Clubs Council SOCC	4,228	665	3,562	535%
Student Representation Fee	90,368	85,224	5,144	6%
Student Union Fees	(352,810)	356,255	(709,065)	-199%
<b>Total TRUSTS - ASSC</b>	<b>\$ 167,381</b>	<b>\$ 857,912</b>	<b>\$ (690,531)</b>	<b>-80%</b>
<b>TRUSTS - NON ASSC</b>				
PERFORMING ARTS SHOWCASE	\$ 7,603	\$ -	\$ 7,603	100%
Alumni Association Trust	144	144	-	0%
Baseball Trust	243	365	(122)	-33%
Basketball Trust	8,438	12,531	(4,094)	-33%
Block "S" Society	3,802	3,989	(186)	-5%
Disabled Program Trust	16,027	14,980	1,047	7%
EOPS Trust	64	434	(370)	-85%
Friends of the Gallery Theater	881	523	358	68%
GAIN	78	78	-	0%
GRADUATION Trust	(60)	7,689	(7,749)	-101%
Honors Award Ceremony Trust (SRAC)	700	294	406	138%
LATINOS UNIDOS! (PROFESIONALES)	286	286	-	0%
Men's Soccer	0	0	-	0%
MESA	465	465	-	0%
Retirement Trust	191	191	-	0%
SAMTRANS Trust	5,141	5,141	-	0%
Scholarship Donation Fund	38,376	38,775	(399)	-1%
Skyline Choir	12,455	12,301	154	1%
Skyline College Childrens Ctr.	2,109	5,412	(3,303)	-61%
Skyline College Career Club	2,806	3,606	(800)	-22%
Skyline College Health Center	524	524	-	0%
Skyline Cross Country Fund	34	34	-	0%
Skyline Library Fund	3,003	2,425	578	24%
Special Events	547	547	-	0%
Speech Tournament	2,714	2,714	-	0%
Statistical Association	18	338	(320)	-95%
Student Life SAO	12,409	10,814	1,595	15%
Summer Bridge Program Trust	-	2,339	(2,339)	-100%
Talisman Trust	(904)	80	(984)	-1233%
Telecom Network Association	145	145	-	0%
T L C Trust	13	13	-	0%
T-Ten Club	574	574	-	0%
Vending Commission Trust (Hosp)	26,536	7,751	18,785	242%
COLLEGE LECTURE SERIES	15,000	-	15,000	100%
Women's Soccer	4,092	2,615	1,477	56%
Women's Volleyball	808	1,270	(463)	-36%
Wrestling Tournament	1,532	92	1,440	1564%
<b>Total TRUSTS - NON ASSC</b>	<b>\$ 166,794</b>	<b>\$ 139,478</b>	<b>\$ 27,316</b>	<b>20%</b>
<b>2060 - TRUSTS - Other</b>	<b>\$ (68)</b>	<b>\$ (68)</b>	<b>\$ -</b>	<b>0%</b>
<b>Total 2060 - TRUSTS</b>	<b>\$ 334,107</b>	<b>\$ 997,322</b>	<b>\$ (663,214)</b>	<b>-67%</b>
<b>Total Other Current Liabilities</b>	<b>\$ 454,181</b>	<b>\$ 1,122,177</b>	<b>\$ (667,996)</b>	<b>-60%</b>
<b>Total Current Liabilities</b>	<b>\$ 455,281</b>	<b>\$ 1,123,277</b>	<b>\$ (667,996)</b>	<b>-59%</b>
<b>Total Liabilities</b>	<b>\$ 455,281</b>	<b>\$ 1,123,277</b>	<b>\$ (667,996)</b>	<b>-59%</b>
<b>Equity</b>				
3010 - Opening Bal Equity	\$ 339,660	\$ 339,660	\$ -	0%
3020 - Retained Earnings	214,277	158,232	56,044	35%
Net Income	20,462	56,044	(35,583)	-63%
<b>Total Equity</b>	<b>\$ 574,398</b>	<b>\$ 553,936</b>	<b>\$ 20,462</b>	<b>4%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 1,029,678</b>	<b>\$ 1,677,213</b>	<b>\$ (647,534)</b>	<b>-39%</b>



**ASSOCIATED STUDENTS - SKYLINE COLLEGE  
INCOME STATEMENT  
JULY 1, 2011 TO JUNE 30, 2012**

	<u>Jul '11 - Jun '12</u>	<u>Jul '10 - Jun '11</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · INCOME</b>				
4050 · MISCELLANEOUS	-	-	-	0%
4065 · RETURNED CHECK FEE - UNION BANK	120	104	16	15%
4070 · SPACE RENTAL-VENDOR	770	884	(114)	-13%
4080 · STUDENT BODY CARD	132,827	132,516	311	0%
4090 · VENDING-NORTH COUNTY	(11,160)	485	(11,644)	-2403%
4091 · VENDING-PEPSI	(7,955)	283	(8,237)	-2913%
<b>Total 4000 · INCOME</b>	<u>114,603</u>	<u>134,271</u>	<u>(19,669)</u>	<u>-15%</u>
<b>Total Income</b>	114,603	134,271	(19,669)	-15%
<b>Expense</b>				
<b>5000 · EXPENSES</b>				
5005 · ASSC PRESIDENT ACCOUNT	420	44	376	850%
5010 · AWARDS & SCHOLARSHIPS	4,000	3,000	1,000	33%
5021 · BANK SERVICE CHARGE	-	48	(48)	-100%
5030 · CEREMONIES	7,600	-	7,600	100%
5031 · CLUB ASSISTANCE/ICC	12,000	21,493	(9,493)	-44%
5032 · COLLEGE PROGRAM ASSISTANCE	12,700	4,850	7,850	162%
5033 · CONFERENCE/RETREAT/TRAINING	11,278	13,515	(2,236)	-17%
5040 · DEPRECIATION	-	2,701	(2,701)	-100%
5140 · OFFICE SUPPLIES	4,319	6,697	(2,378)	-36%
5145 · OPERATION	-	499	(499)	-100%
5150 · PROGRAMS	46,080	16,235	29,845	184%
5151 · PUBLICITY	601	5,699	(5,098)	-89%
5180 · DONATION	5,000	-	5,000	100%
5181 · SMALL F.F. & EQUIP	162	-	162	100%
5182 · STUDENT BODY CARD	329	1,624	(1,295)	-80%
5183 · STUDENT ASSISTANT-SALARY	950	10,599	(9,649)	-91%
5184 · STUDENT ASSISTANT-BENEFITS	19	212	(193)	-91%
<b>Total 5000 · EXPENSES</b>	<u>105,458</u>	<u>87,215</u>	<u>18,243</u>	<u>21%</u>
<b>Total Expense</b>	105,458	87,215	18,243	21%
<b>Net Ordinary Income</b>	9,144	47,056	(37,912)	-81%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>6000 · OTHER INCOMES</b>				
6010 · INTEREST	9,892	5,833	4,059	70%
6011 · INVESTMENT GAIN-UNREALIZED	1,426	1,771	(345)	-19%
<b>Total 6000 · OTHER INCOMES</b>	<u>11,318</u>	<u>7,603</u>	<u>3,715</u>	<u>49%</u>
<b>Total Other Income</b>	11,318	7,603	3,715	49%
<b>Other Expense</b>				
<b>7000 · OTHER EXPENSES</b>				
7011 · INVESTMENT LOSS-UNREALIZED	-	(1,385)	1,385	100%
<b>Total 7000 · OTHER EXPENSES</b>	<u>-</u>	<u>(1,385)</u>	<u>1,385</u>	<u>100%</u>
<b>Total Other Expense</b>	-	(1,385)	1,385	100%
<b>Net Other Income</b>	11,318	8,988	2,329	26%

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

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

**San Mateo County Community College District  
DISTRICT CASH FLOW SUMMARY  
FOR THE QUARTER ENDING JUNE 30, 2012**

	<u>GENERAL FUND</u>	<u>Payroll Fund</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE &amp; Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
<b>Beg. Cash Balance in County Treasury</b>	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	-
<b>Cash inflow from operations:</b>								
Year-to-date Income	113,660,539.40		32,715,313.36	31,009,790.41	10,382,685.68	8,056,954.93	23,026,056.26	5,661,952.87
Accounts Receivable	6,339,248.88	847.99	178,458.75	12,993.81	3,223,708.97	133,969.90	(450,291.15)	(224,810.59)
Deferred Income	396,103.00	345.23	(436,974.75)		29,091.50	6,802.00	(9,317.00)	-
Cash awaiting for deposit	(634,301.35)							
<b>Total Income</b>	<b>129,899,592.49</b>	<b>2,927,890.94</b>	<b>41,761,831.98</b>	<b>63,205,318.07</b>	<b>162,433,367.62</b>	<b>10,923,730.07</b>	<b>23,165,850.05</b>	<b>5,437,142.28</b>
<b>Cash outflow for operations:</b>								
Year to date expenditure	114,684,591.60		26,021,479.72	29,274,628.82	37,219,014.33	7,703,552.24	23,063,644.60	10,005,000.00
Advances / Prepaid	36,575.19		18,354.93	-	(539,963.26)	-	-	-
Account Payable	453,609.11	429,856.40	(142,599.38)	(604,691.00)	7,747,176.64	(140,160.59)	56,909.39	3,267.06
<b>Cash Balance From Operations</b>	<b>14,724,816.59</b>	<b>2,498,034.54</b>	<b>15,864,596.71</b>	<b>34,535,380.25</b>	<b>118,007,139.91</b>	<b>3,360,338.42</b>	<b>45,296.06</b>	<b>(4,571,124.78)</b>
<b>Other Cash inflow</b>								
Medical Flex Plan / Revolv. Fund	553.39							
TRANS	-							
Trusts (JPA & 3CBG)								
<b>Beg. Investment Balance</b>								
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	4,027,218.69			197.38				-
Total Beg. Balance	10,089,106.14			197.38	5,000.00			25,567,364.37
<b>Y.T.D. Investment Balance</b>								
LAIF Balance	86,445.83							52,744.54
County Pool Balance	-							11,245,089.79
Special Bond					5,000.00			-
C.O.P./Bank CD	9,014,273.28			197.72	-			9,702,452.30
Y.T.D. Balance	9,100,719.11			197.72	5,000.00			21,000,286.63
Net Cash changes from Investment	988,387.03			(0.34)	-			4,567,077.74
Net changes from unrealized gain / (loss)	(108,155.43)			(50,895.46)	(169,301.14)	(7,617.48)		4,047.04
Cash Balance in County Treasury	15,605,601.58	2,498,034.54	15,864,596.71	34,484,484.45	117,837,838.77	3,352,720.94	45,296.06	0.00
<b>Net Cash (Excluding TRANS &amp; Trusts)</b>	<b>15,605,601.58</b>	<b>2,498,034.54</b>	<b>15,864,596.71</b>	<b>34,484,484.45</b>	<b>117,837,838.77</b>	<b>3,352,720.94</b>	<b>45,296.06</b>	<b>0.00</b>

CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

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

CHANGE THE PERIOD 

Fiscal Year: 2011-2012

Quarter Ended (Q4) Jun 30, 2012

District (370) SAN MATEO

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.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	114,207,833	113,826,726	118,163,257	110,904,919
A.2	Other Financing Sources (Object 8900)	641,061	7,518	328,985	2,755,621
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	114,848,894	113,834,244	118,492,242	113,660,540
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	106,011,567	104,367,092	102,184,745	107,863,652
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,618,477	8,019,675	11,659,746	6,820,939
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	110,630,044	112,386,767	113,844,491	114,684,591
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	4,218,850	1,447,477	4,647,751	-1,024,051
D.	<b>Fund Balance, Beginning</b>	10,311,553	14,530,403	15,977,880	20,625,631
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	10,311,553	14,530,403	15,977,880	20,625,631
E.	<b>Fund Balance, Ending (C. + D.2)</b>	14,530,403	15,977,880	20,625,631	19,601,580
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	13.1%	14.2%	18.1%	17.1%

II. Annualized Attendance FTES:

G.1	<b>Annualized FTES (excluding apprentice and non-resident)</b>	22,374	23,405	21,713	19,530
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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		13,385,099	22,369,735	33,968,233
H.2	Cash, borrowed funds only		0	0	0
H.3	<b>Total Cash (H.1+ H.2)</b>	13,190,243	13,385,099	22,369,735	33,968,233

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.	<b>Revenues:</b>				

I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	106,914,526	110,915,077	110,904,919	100%
I.2	Other Financing Sources (Object 8900)	0	3,515,621	2,755,621	78.4%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	106,914,526	114,430,698	113,660,540	99.3%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	119,965,366	122,072,688	107,863,652	88.4%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,412,104	6,820,954	6,820,939	100%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	121,377,470	128,893,642	114,684,591	89%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	<b>-14,462,944</b>	<b>-14,462,944</b>	<b>-1,024,051</b>	
L	Adjusted Fund Balance, Beginning	20,625,631	20,625,631	20,625,631	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	6,162,687	6,162,687	19,601,580	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	5.1%	4.8%		

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

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

Contract Period Settled (Specify) YYYY-YY	Management		Academic				Classified	
			Permanent		Temporary			
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
<b>a. SALARIES:</b>								
Year 1:								
Year 2:								
Year 3:								
<b>b. BENEFITS:</b>								
Year 1:								
Year 2:								
Year 3:								

\* As specified in Collective Bargaining Agreement or other Employment Contract

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

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

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

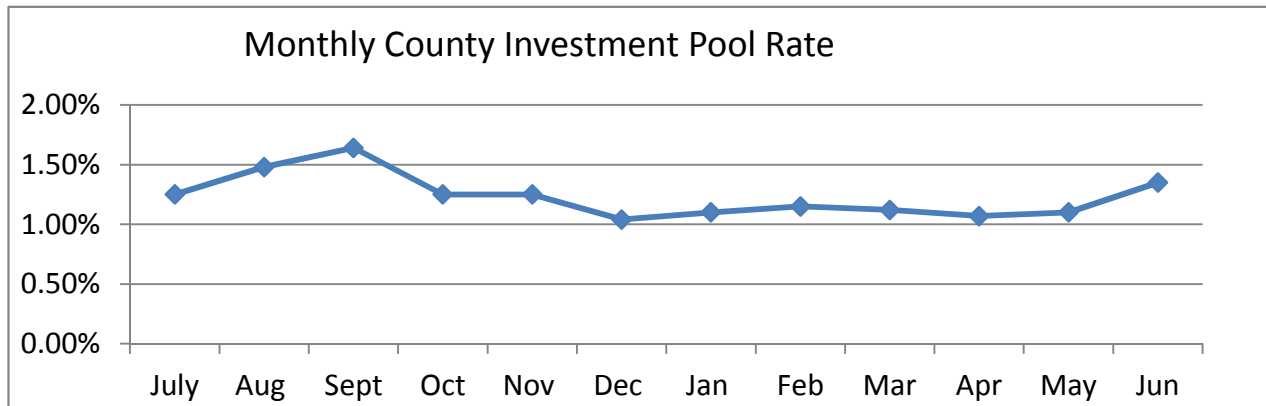
VII. Does the district have significant fiscal problems that must be addressed? **This year? NO**  
**Next year? NO**

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

## County Interest Rate

<http://www.sanmateocountytreasurer.org/investmentReports.html>

	06-07	07-08	08-09	09-10	10-11	11-12	12-13
Rate							
July	4.20%	4.87%	3.20%	1.12%	1.25%	1.04%	0.77%
Aug	4.25%	4.75%	3.00%	0.92%	1.48%	1.25%	
<b>Sept</b>	<b>4.02%</b>	<b>4.65%</b>	<b>3.44%</b>	<b>1.02%</b>	<b>1.64%</b>	<b>1.31%</b>	
Oct	4.25%	4.65%	2.30%	1.04%	1.25%	1.04%	
Nov	4.37%	4.65%	2.45%	1.10%	1.25%	1.04%	
<b>Dec</b>	<b>4.33%</b>	<b>4.66%</b>	<b>2.54%</b>	<b>1.11%</b>	<b>1.04%</b>	<b>1.19%</b>	
Jan	4.62%	4.62%	2.05%	1.02%	1.10%	1.01%	
Feb	4.62%	4.32%	1.92%	1.02%	1.15%	1.02%	
<b>Mar</b>	<b>4.66%</b>	<b>4.52%</b>	<b>1.60%</b>	<b>1.01%</b>	<b>1.12%</b>	<b>1.04%</b>	
Apr	4.85%	3.40%	1.77%	0.94%	1.07%	1.00%	
May	4.75%	3.13%	2.15%	1.15%	1.10%	1.00%	
<b>Jun</b>	<b>4.77%</b>	<b>3.29%</b>	<b>2.42%</b>	<b>1.54%</b>	<b>1.35%</b>	<b>1.02%</b>	



**Quarterly Interest Rate for County Pool Vs Sacramento LAIF**

	<u>Pool Qty Rate</u>	<u>LAIF Rate</u>
Sep 10	1.64%	0.51%
Dec 10	1.04%	0.46%
Mar 11	1.12%	0.51%
Jun 11	1.35%	0.48%
Sep 11	1.31%	0.38%
Dec 11	1.19%	0.38%
Mar 12	1.04%	0.38%
Jun 12	1.02%	0.36%

