

# **SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT**

**2017-18 Mid-Year  
BUDGET REPORT**



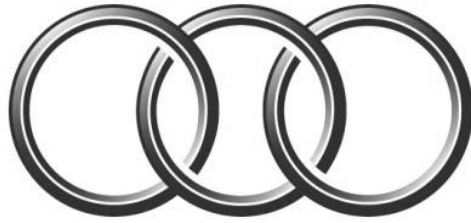
**CAÑADA COLLEGE**



**COLLEGE of  
SAN MATEO**



**SKYLINE COLLEGE**



SAN MATEO COUNTY  
**COMMUNITY**  
COLLEGE DISTRICT

**2017-18**  
*Mid-Year Budget*  
*Report*

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Acknowledgements:

*Photographs that appear in this book have been contributed by Peter Tam, and other District and College staff including the San Mateo Athletic Club staff, Auxiliaries' staff, College websites and the internet.*

# San Mateo County Community College District 2017-18 Mid-Year Budget Report

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## 2017-18 Mid-Year Budget Summary

This Mid-Year report provides information about the status of the District's Unrestricted General Fund, as well as summary information about other District funds. It also provides an overview of the Governor's January budget proposal for fiscal year 2018-19.

### State News

Governor Jerry Brown released his 2018-19 budget proposal on January 10, 2018. The budget assumes no recession throughout 2018-19 and does not take into account the federal tax bill signed in December.

The budget provides for approximately \$780 million in new Proposition 98 general fund spending for community colleges. Traditionally, California community colleges receive 10.93% of the Proposition 98 guarantee. The 2016-17 share was 10.99% and it was 10.93% in 2017-18. For 2018-19, the guarantee will remain at 10.93%. According to the California Community College League (CCLC), the Governor proposed some of the Proposition 98 funding "off the top" prior to calculating the 10.93%.

The Governor outlined some key priorities which includes keeping student costs to a minimum, promoting new technology and innovation as well as improving graduation rates. These priorities are reflected in the funding proposals and align with the State Chancellor's Office "Vision for Success" goals.

The two most significant issues affecting community colleges, as summarized by the State Chancellor's Office, are the following:<sup>1</sup>

### New Funding Formula

The Governor proposes \$175 million to fund the transition of community colleges to a new Student-Focused Funding Formula for general apportionments, which has some similarities to the K-12 Local Control Funding Formula (LCFF) that was implemented beginning in 2013-14. The proposed formula is composed of:

- Base Grant (50% of funding)—based on enrollment using a per-full-time equivalent student (FTES) funding rate, similar to the current general apportionment calculation.
- Supplemental Grant (25% of funding)—based on the number of low-income students; those who receive a California Promise Grant (formerly Board of Governors) fee waiver or Pell Grant.
- Student Success Incentive Grant (25% of funding)—based on the number of degrees and certificates granted and the number of students completing them in three years or less, with additional funds for each Associate Degree for Transfer granted.

### California College Online

- The Governor proposes \$120 million (\$20 million ongoing) to create a fully online community college that would focus on vocational training, career advancement opportunities, and credentialing for careers in child development, the service sector, advanced manufacturing, healthcare, in-home supportive services, and other areas. The enrollment focus would be on working adults that are not currently accessing higher education

Both issues were discussed at the Budget workshop in Sacramento. State Chancellor Oakley said that the new formula should reduce the reliance on growth and should allow community colleges to move students through the system quickly. The Chancellor's Office is expected to consult with stakeholders and develop a proposal before the May Revise.

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<sup>1</sup> School Services of California Overview summary of the Governor's 2018-19 State Budget Proposal

The second major issue was the creation of the Online College, which would become the 115<sup>th</sup> College in the State. It would function as a fully online College to be run by the State Chancellor's Office with an independent Board. It will be accredited and strive to serve the approximately 2.5 million students who are not currently being served by the community colleges and are in need of certificates and work related training. The plan is to partner with community-based organizations to identify and market the online College to the 2.5 million students. Panelists at the Budget workshop assured community colleges that there would be no impact to existing community colleges online programs.

**The following are other highlights for California Community Colleges (CCCs)** as summarized by State Chancellor Oakley:

#### Apportionments

- \$175 million to support each districts' transition to a student-centered funding formula. The proposed formula would allocate base funds for enrollment, and provide additional funding in support for low-income students, as well as reward colleges' progress on increasing the number of certificates and degrees awarded. The proposed formula includes hold-harmless provisions.
- \$161.2 million for a 2.51% COLA to apportionments.
- \$60 million for 1% growth in access.

#### Educational Services

- \$46 million to support the implementation of the California College Promise (AB 19). The Executive Summary specifically calls attention to the statutory structure of AB 19, which authorizes colleges to spend Promise funds on an array of activities in support of student access and completion goals. Additionally, the Administration establishes an expectation that CCC encourage students to take 15 units per semester or 30 units per year, including summer, to qualify for a Promise grant once guided pathways have been implemented.
- \$32.9 million to support the consolidation of the Full-Time Student Success Grant and the Completion Grant programs, shift to a per-unit grant, and augment grant amounts. The proposed unit range would be between 12 and 15 units per semester or 24 and 30 units per year. Grant levels would increase based on the number of credits taken.
- \$7.3 million for a 2.51% COLA for the EOPS, DSPS, CalWORKs and the Child Care Tax Bailout programs.

#### Workforce

- \$30.6 million to fund shortfalls in related and supplemental instruction (RSI) reimbursements provided to K-12 and CCC-sponsored apprenticeship programs between 2013-14 and 2017-18. (one-time)
- \$20.5 million for a COLA to the Adult Education Block Grant (AEBG) program.
- \$17.8 million to reimburse K-12 and community college-sponsored apprenticeship programs for estimated instructional hours provided at a new RSI rate.
- \$5 million to develop a unified dataset for adult learners served through K-12 and CCC AEBG consortia participants.
- \$2 million to increase the number of certified nurse assistants being trained through the Strong Workforce program. (one-time)

#### Facilities and Equipment

- \$275.2 million for the Physical Plant and Instructional Equipment programs. (one-time)

According to the Legislative Analyst’s Office’s (LAO) estimates, between 2014-15 and 2020-21, community college pension costs will increase over \$670 million as the State reduces the gap between the assets and liabilities in CalPERS and CalSTRS. The Governor and the Legislature have not directed specific funding in 2018-19 to support these shortfalls, but community colleges received \$525 million over the prior three fiscal years with the expectation that these funds would be used to cover pension costs. The Governor’s 2018-19 proposal continues this theme of flexible funding to colleges with the expectation that pension liabilities will be addressed locally.

The following chart references future employer rates as provided by School Services of California. The projected CalPERS and CalSTRS rates are best estimates at this writing.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
CalPERS	15.531%	17.70%	20.80%	23.80%	25.20%	26.10%	26.80%	27.30%
CalSTRS	14.43%	16.28%	18.13%	19.10%	19.10%	Unknown	Unknown	Unknown

The LAO’s initial response to the Governor’s budget proposal noted that the Governor places a high priority on building reserves as evidenced by a total reserve balance of nearly \$16 billion. The LAO agrees that this is prudent in light of economic and federal budget uncertainty. The report also discusses how the federal tax changes may affect State revenues.<sup>2</sup> The LAO believes that State revenues are likely to be higher than estimated in the May Revise. In the short term, economists expect growth, since tax cuts reduces taxes on businesses. Additionally, some taxpayers may benefit from a decline in federal taxes which will encourage spending. However, in the longer term, with low unemployment, salaries and prices are likely to increase. Those conditions could create new concerns and may result in higher interest rates and inflation.

There are portions of the federal tax plan that could have a negative effect on California and other states that have higher local taxes and home prices. Some deductions are now capped and affected filers will have to pay more in individual income taxes. In addition, escalating California house prices may slow under the new tax plan.

The Employment Development Department (EDD) reported that California’s unemployment rate fell to 4.3% as of December 2017, a new record low since 1976. In December 2016, the rate was 5.2%. California has now gained 2.79 million jobs since the economic expansion began in February 2010. From the same report, San Mateo County has the lowest unemployment rate in the State at 2.2% in December 2017 compared to the rate of 2.8% from a year ago.<sup>3</sup> Between December 2016 and December 2017, the total number of jobs in the counties of San Francisco and San Mateo increased by 20,700 jobs, or 1.9%.

The Bay area ranks among the top as having the lowest unemployment in the State by county. San Mateo County ranks #1; Marin ranks #2; San Francisco #3; and Santa Clara #4.

**Community and District Status**

The District continues to be community supported, receiving no State apportionment as it is mainly funded by property taxes and student fees. The District continues to receive State funding from Proposition 55 (Education Protection Account) of \$100 per FTES. This funding source, passed by voters in 2016, is an extension of the income tax portion of Proposition 30. Additionally, the District receives funds for categorical programs and federal financial aid for students. It is essential that the District maintain stable funding in order to continue its mission to serve and support the local community and its students.

<sup>2</sup> LAO Overview of the Governor’s Budget, January 12, 2018

<sup>3</sup> [http://www.edd.ca.gov/About\\_EDD/pdf/urate201801.pdf](http://www.edd.ca.gov/About_EDD/pdf/urate201801.pdf)



### SMCCCD Promise Scholarship Program

At the February 3<sup>rd</sup> Board retreat, Executive Chancellor Kathy Blackwood presented the SMCCCD Promise Scholarship Program proposal.

The focus of the District Strategic Plan is “Students First –Success, Equity and Social Justice.” The Promise Scholarship program currently available at all three Colleges—Cañada College, College of San Mateo, Skyline College— supports that focus by removing financial barriers that prevent students who are unable to pursue their educational goals full time. In addition to financial support, each College provides a set of student and academic support services to scholarship recipients that are designed to increase student success and persistence, leading to completion. Access to textbooks and instructional material are also included as part of the program, in recognition that it is more than the cost of enrollment that prevents students from accessing higher education.

The Promise Scholars Program is a suite of comprehensive efforts currently underway at the Colleges to redesign the student experience in order to achieve the stated goals and targets of the District Strategic Plan. The Promise Scholars program began at Skyline College in Fall 2016 using private funds raised by the President’s Council in combination with funds that could support the establishment of a lending library for textbooks and instructional materials.

The Promise Scholars Program at Skyline College includes replication of the City University of New York (CUNY) Accelerated Study in Associate Programs (ASAP). Skyline College received a grant from the Laura and John Arnold Foundation (LJAF) in the amount of \$836,607 for technical assistance from the CUNY-ASAP Office to support implementation of the model with high fidelity. ASAP is a proven model committed to graduating at least 50% of students within three years through provision of comprehensive support services and financial resources that remove barriers to full-time study and support timely degree completion. To date, over 33,000 ASAP students have been admitted across nine participating CUNY colleges<sup>4</sup>. Between Fall 2007 and Fall 2014, ASAP had an average graduation rate of 53.2% vs. 24.1% of comparison group students.

The Promise Scholars Program was expanded to CSM and Cañada College in Fall 2017, with the expansion funded by a successful application for the California Promise Innovation Grant that provided \$750,000 to support the scholarship program Districtwide.

Efforts are currently underway to submit a District application for a \$4 million State Innovation Awards in Higher Education grant to expand the Promise Scholars program, including both the scholarship and replication of the ASAP model, from Skyline College to Cañada and CSM, and to then disseminate the practices statewide as part of the implementation of guided pathways.

Specific criteria for students to be eligible for the Promise Scholars include:

- Be enrolled full time (12 units) within the District,
- Completed the FAFSA or California Dream Act Application,
- Be a recent high school, or Adult School graduate or GED completer,
- Be a first time student at one of our colleges (excluding dual/concurrent enrollment and Middle College)

The primary purpose of the promise scholarship is to remove financial barriers to full time enrollment and to promote higher rates of persistence and completion of educational goals.

Based on data collected, persistence for students who received promise scholarships is higher compared to other full time students.

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<sup>4</sup> City University of New York, ASAP Evaluation. Accessed 1/28/18 at <http://www1.cuny.edu/sites/asap/evaluation>

The District is proposing to expand the California Promise Grant (was BOG) from the current qualifications to add a fee waiver for the Promise students, and eventually add qualifications for textbooks, computers, materials and other fees, including food vouchers. Districtwide discussions are occurring to look at a districtwide solution for transportation. Based on the current Promise Scholarship Program, it is anticipated that the cost to be the following per full year (Summer, Fall, Spring):

Component	Amount	Notes
Enrollment Fee Waiver	\$483.00	Assumes 35% of the students will need a fee waiver that are not already eligible
Other fees	\$214.00	Health, student rep and materials fees
Textbooks and supplies	\$938.00	Average, includes graphing calculator rental
Transportation		To be determined
Food	\$470.00	Assumes 20% of the students need help. \$10 food voucher per school day
<b>Direct Assistance per Student per Year</b>	<b>\$2,105.00</b>	

The proposal presented to the Board of Trustees is the following:

- Establish the SMCCCD Promise, a districtwide, uniform promise program available on a first-come first-serve basis to first time, full time students that would waive enrollment fees up to the limit of the available funding.
- Establish an Early Commitment to College with at least three of our feeder high schools (one for each college).
- Allocate \$2M in ongoing funds in 2018/19 towards fee waivers and support for Promise students. This would serve approximately 950 students. The funding would be as follows:

Source	Amount
Enterprise Fund	\$400,000
Foundation	\$300,000
Housing Fund	\$300,000
Innovation Funds	\$1,000,000
<b>FY 2018/19 Total</b>	<b>\$2,000,000</b>

- Allocate additional funds in 2019/20 to grow the program to 1,500 students, and more as demand requires in future years.
- Allocate any AB19 funds received to the colleges for academic and student support services for Promise Students.
- Continue to fundraise both through the Foundation and through grant opportunities.

## District Enrollment

The numbers detailing headcount and enrollment are useful but should not be used to project funding as current funding is primarily based on property taxes. College headcount data reflects the total number of students in attendance regardless of units taken. Course enrollments are the total number of enrollments in each class.

While the majority of the District’s unrestricted general fund revenue is not driven by changes in full time equivalent students (FTES), the drop in FTES does have an impact on many of our restricted and auxiliary programs that are fully or partially funded based on FTES.

The data below is the first of the three enrollment updates for this term. The dates for the three updates are: the End of the First Day of Classes (January 16, 2018), the Last Day to Add/Drop (January 29, 2018) and the Official Census Day (February 5, 2018). The Board of Trustees receives formal reports on the data from the Official Census Day. Please note there is a two-week delay in certifying the Official Census Day data.

### End of First Day of Classes

#### Spring 2018

##### End of First Day of Classes

Tuesday, January 16, 2018

Overview	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	12,324	-7.60%	21,679	-1.40%	21,249	-3.09%	55,252	-3.49%
College Headcounts	6,041	-5.30%	9,056	1.09%	8,869	-2.00%	23,966	-1.73%
FTES*	1,504	-8.12%	2,790	-2.08%	2,903	-0.61%	7,197	-2.84%
Load**	460	1.99%	448	-1.57%	495	4.39%	469	1.51%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	160	14.29%	304	14.29%	246	22.39%	710	16.97%
First-Time Transfer	260	-16.93%	465	-8.64%	372	-2.62%	1,097	-8.89%
Returning	324	10.20%	393	-3.44%	480	9.09%	1,197	4.91%
Returning Transfer	216	-23.40%	358	-17.32%	363	-4.22%	937	-14.35%
Concurrent K-12	270	-5.26%	514	84.89%	391	-2.74%	1,175	21.76%
Continuing	4,811	-5.01%	7,022	-0.61%	7,017	-3.16%	18,850	-2.71%
Internet Enroll	3,897	44.12%	4,316	12.22%	4,130	14.50%	12,343	21.52%

Source: Argos Enrollment Statistic Reports (Argos report dated 1/16/18)

For this report, Course Enrollments, FTES, and Load are based on DESR-history files.

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. For Spring 2018, the change is computed by the first day classes started on 1/18/18.

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

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

\*\*\*WSCH: Weekly Student Contact Hours

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

**SMCCCD 2017-18 and 2018-19 Budget Planning**

The Board of Trustees approved the 2018-19 Budget and Planning Calendar in January 2017 (see Pages 75-77). The current resource allocation model was implemented in 2015-16 mainly to address the District’s community supported status. It reflects District priorities which rely less on enrollment for funding but rather recognize the need to focus on community needs. The District Committee on Budget and Finance reviews preliminary income assumptions and expenditure plans for 2018-19. As in the past, the District Committee on Budget and Finance reviews and recommends updates to the allocation model regularly or as needed.

**Cash Flow**

The District receives property taxes which are distributed by the County in December and April. The District has not issued Tax Revenue Anticipation Notes (TRANS).

**Increased Costs**

SMCCCD prepares for increases in health costs as medical costs increase each January. Annual movements on the salary schedule for all employees generally add a 1% cost to the budget. Increased expenditures for employee benefits will be included in the 2018-19 expenditure plans as budget planning begins.

The average percentage increase to medical premiums for HMO plans effective January 1, 2018 is 7.13% while PPO plans dropped 3.84%. Western Health Advantage was added to the list of health providers. For the last few years, there have been no changes to Delta Dental or VSP (vision care) which remain at the same level.

According to the School Services of California, new estimates released by the Public Employees Retirement System (PERS) show the projected employer contribution rate for 2018-19 is projected to be 17.70 % (down from the previous projection of 18.1%). The PERS Board will adopt an official rate at their Board meeting in May. The employer PERS rate is projected to increase to 25.10% in 2024-25.

Due to the forecasted State Teachers Retirement System (STRS) unfunded liability, the State Legislature has taken action and Governor Brown signed AB1469 in 2016-17. The bill gradually phases in increases for the next few years. For employers, current law requires contribution rates to gradually increase to 19.1% in 2020-21. The employer rate for the STRS’ Defined Benefit rate will increase from 14.43% to 16.28% in 2018-19. Beginning July 1, 2021, the employer rate will likely stay above 19.1% into the 20%+ range until full funding in 2046.

Utility and property insurance costs are also projected to increase.

**District Committee on Budget and Finance members for 2017-18:**

Kathy Blackwood	District Executive Vice Chancellor
Eloisa Briones	Skyline Budget Office
Tony Burrola	Cañada AFSCME
Mary Concha Thia	Cañada Budget Office
Judy Hutchinson	Skyline Budget Office
Barbara Lamson	Skyline Classified
Steven Lehigh	CSM AFT
Vincent Li	CSM Academic Senate
Michele Marquez	Cañada Budget Office
Ludmila Prisecar	CSM Budget Office
Jan Roecks	CSM Budget Office
Bernata Slater	District Chief Financial Officer
Diana Tedone	Cañada Academic Senate
Linda Whitten	Skyline Academic Senate

Student representatives from each College

## 2017-18 Mid-Year Budget Status

### Revenues

The District's revenue received to date is **\$92,284,281** or 52.04% of the total revenue budget. Most of the non-resident tuition fees, property taxes, EPA, interest income and miscellaneous income have been posted at mid-year.

<b>Unrestricted General Fund Revenue</b>	<b>2017-18 Budget</b>	<b>12/31/2017 Actuals</b>	<b>% of Total Budget</b>
PropTax/ RDA/Enroll	\$156,686,058	\$79,311,293	50.62%
Proposition 30 (EPA)	1,626,819	933,000	57.35%
Lottery/Mandated Cost	3,090,184	1,026,537	33.22%
State PT Faculty and other State apportion	1,359,858	707,128	52.00%
Apprenticeship	238,730	124,140	52.00%
Non Resident Tuition	9,329,586	8,872,929	95.11%
Interest Income	800,000	726,331	90.79%
Miscellaneous	4,199,583	582,922	13.88%
<b>Total Projected Revenue</b>	<b>\$177,330,818</b>	<b>\$92,284,281</b>	<b>52.04%</b>

### Expenditures

The District's expenditures to date are \$77,770,904 or 42.41% of the total expenditure budget.

<b>Unrestricted General Fund Expenses</b>	<b>2017-18 Budget</b>	<b>12/31/2017 Actuals</b>	<b>% of Total Budget</b>
Cañada College	\$26,179,054	\$12,891,362	49.24%
College of San Mateo	46,600,782	21,118,944	45.32%
Skyline College	43,922,700	22,351,964	50.89%
District Office/Facilities	29,955,747	13,379,397	44.66%
Central Services	36,735,281	21,408,634	21.86%
<b>Total Expense Budget</b>	<b>\$183,393,563</b>	<b>\$77,770,903</b>	<b>42.41%</b>

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2017. Note that, in addition to Districtwide expenditures, Central Services also serves as a holding account for some allocations to be transferred to the sites at the end of the fiscal year. Additionally, the District has an 13% contingency reserve of more than \$23 million which is reflected in the fund balance.

### **Transfer of Funds**

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

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

**General Fund (Unrestricted) – Fund 1**

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

1000	Academic Salaries	\$(399,827)
2000	Classified Salaries	720,851
3000	Employee Benefits	575,431
4000	Supplies and Materials	(1,660,882)
5000	Operating Expenses	867,055
6000	Capital Outlay	(86,173)
7000	Other Outgo	<u>222,412</u>
Total		<u>\$238,867</u>

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

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

8600	State Revenues	\$135,000
8800	Local Revenues	77,867
8900	Other Sources	<u>26,000</u>
Total		<u>\$238,867</u>

Changes in revenue budgets are primarily the result of mandated cost, facilities use, miscellaneous sales and a transfer to the General Fund.

**General Fund (Restricted) – Fund 3**

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

1000	Academic Salaries	\$585,360
2000	Classified Salaries	(169,881)
3000	Employee Benefits	(45,432)
4000	Supplies and Materials	210,528
5000	Operating Expenses	(585,028)
6000	Capital Outlay	503,520
7000	Other Outgo	<u>724,842</u>
Total		<u>\$1,223,909</u>

Increases in the Restricted General Fund budget occurred as a result of increases to ongoing State categorical programs to match actual allocations, new State funds for ongoing Community College Completion Grants, one-time Emergency Aid for Dreamer Students and Hunger Free Campus Support, and local funds from the Grove Foundation to continue the CTE Scholars program at Skyline. A list of new grants and augmentations to specially funded programs in the Restricted General Fund is located on Page 52.

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

8100	Federal Revenues	\$(17,771)
8600	State Revenues	968,391
8800	Local Revenues	157,621
8900	Other Sources	<u>115,668</u>
Total		<u>\$1,223,909</u>

**Capital Outlay Projects Fund – Fund 4**

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

2000	Classified Salaries	\$43,744
3000	Employee Benefits	703
4000	Supplies and Materials	1,760,803
5000	Operating Expenses	6,205,701
6000	Capital Outlay	4,454,310
7000	Other Outgo	<u>26,000</u>
Total		<u>\$12,491,261</u>

Changes in the expenditure budget relate to the redefinition of various projects and realignment within account classifications.

**Capital Outlay Projects Fund – Fund 4**

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

8600	State Revenues	\$478,008
8800	Local Revenues	<u>12,050</u>
Total		\$490,058

Revenue increased as a result of the State allocation for scheduled maintenance and repair as well as transfers from one-time fund reserves.

**Trust Fund (Student Aid) – Fund 7**

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

7500	Scholarships	\$603,349
7600	Payments to Students	<u>53,804</u>
Total		\$657,153

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

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

8900	Transfers In	<u>657,153</u>
Total		\$657,153

**OTHER FUNDS**

**Self-Insurance Fund (Fund 2)**

The Self Insurance Fund (Page 48) provides for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined by the Education Code. Mid-year expenditures of \$1,856,962 include salary costs and insurance premiums. Transfers into the fund are from the General Fund for all insurance costs.

**Debt Service Fund (Fund 25)**

The purpose of a Debt Service Fund (Page 50) is to account for the accumulation of resources for, and the payment of, general long-term debt and long-term leases. SMCCCD’s debt consists of the general obligation bonds for capital outlay. Revenue comes from property taxes.

**Restricted General Fund (Fund 3)**

The Restricted General Fund (Page 53) includes all specially funded programs which are restricted in their use by law, regulations, donors, or other outside Federal, State and Local agencies. Included in the Restricted General Fund are Health Services and Parking Programs.

Health Services Fund

Mid-year Health Services fee revenue increased slightly from \$818,676 in 2016-17 to \$822,383 in 2017-18. The \$3,707 increase can be attributed to an increase in the health services fee. For residents, the current health fee of \$20 increased from \$19 per semester in the fall and summer school increased to \$17 from \$16.

### Parking Fund

Mid-year parking fee revenue decreased minimally from \$1,097,769 in 2016-17 to \$1,071,063 in 2017-18.

The 2017-18 parking fee for a full semester increased from \$52 to \$53 which is currently the maximum amount permitted by the Education Code. The two-term Fall/Spring semester parking permit increased from \$94 to \$96. One-day permits increased from \$2 a day to \$3 per day.

In accordance with State law, students eligible for a California Promise Grant (was Board of Governor's Grant) that waive their enrollment fees, pay \$30 per semester for a parking permit. The rates for these students remain unchanged.

### **Capital Projects Fund (Fund 4)**

The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. A project list can be found on Pages 56-57. Project expenditures as of December 31 were \$20,903,863.

The Capital Projects Fund summary totals have been updated to reflect the correct year end balances. The updated pages are included in the budget tables summary section of this report.

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

### **Capital Improvement Program**

The District is nearing completion of the second phase of the Capital Improvement Program (CIP2) with only a handful of projects remaining. To date, Measure A bond funds have generated an interest of \$34 million, which increased the Measure A budget from \$468 million to \$502 million. As of December 31, 2017, the District has expended \$501,471,241 and committed \$326,997 of Measure A funds – 99.9% of the total authorization.

The successful passage of Measure H in November 2014 by the voters of San Mateo County is allowing the District to complete the modernization, construction and reconstruction projects as envisioned in the 2015 Facilities Master Plan Amendment that was approved by the Board in January 2015.

The District received its first Measure H bond issuance of \$127 million in June 2015. To date, the funds have generated an interest of \$2.48 million, which increased the Measure H budget from \$388 million to \$390.48 million. As of December 31, 2017, the District has expended \$43,807,935 and committed \$211,418,459 of Measure H funds - 65% of the total authorization.

Following is a list of site-specific activities that have recently been completed or are currently in design, pre-construction, or construction in construction phases. Construction dates listed reflect currently planned schedules as of early February 2018, but are subject to change.





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

- Cañada Vista Roofing Replacement
- Campuswide Americans with Disabilities Act (ADA) Mitigation
- Building 13 Roofing Replacement
- Parking Lot and Roadway Lighting Upgrade, Phase 2 (LED)

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

- Building 1N Kinesiology and Wellness Center
  - Anticipated Completion date: Fall 2020
- Building 3 Central Utility Plant Upgrades
  - Anticipated Completion date: Summer 2018
- Building 23N Math/Science/Technology
  - Anticipated Completion date: Fall 2019
- Parking Lot 6 Expansion
  - Anticipated Completion date: Fall 2020
- South Plaza
  - Anticipated Completion date: Fall 2020

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

- Building 9 Envelope Repairs
- Building 13 HVAC Upgrades
- Cañada Vista Envelope Repairs

**Future State Capital Outlay Funded Projects** – The following projects have been submitted for future State Capital Outlay funding:

- Building 13 Multiple Program Instructional Center (Final Project Proposal - FPP) - pending
- Building 3 Performing Arts Center Technology and Environmental Modernization (Initial Project Proposal - IPP) – pending approval for FPP

# College of San Mateo

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

- Parking Lot and Roadway Lighting Upgrade, Phase 2 (LED)
- Building 6 Aquatics Center Pool System Upgrade

**Active Construction Projects** – The following project is under construction:

- Building 36 Chemistry Ventilation/Fume Hood Upgrade
  - Anticipated Completion date: Spring 2018

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

- Buildings 2/3/4 Roofing Repairs
- Building 3 Humanities and Arts Renovation
- Building 17 Student Life and Learning Communities Renovation
- Building 20 Edison Lot Expansion

**Future State Capital Outlay Funded Projects** – The following projects have been submitted for future State Capital Outlay funding:

- Building 9 Library Modernization (FPP) - pending
- Campus Water Tank Replacement (FPP) – pending



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

- Parking Lot L Expansion
  - Anticipated Completion date: Spring 2018
- Building 12N Environmental Science
  - Anticipated Completion date: Spring 2019
- Building 7 STEM Center
  - Anticipated Completion date: Spring 2019

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

- Building 1N Social Science and Creative Arts
- Building 5 Center of Transformative Teaching and Learning (CTTL)

- Building 14 Loma Chica Child Development Center
- Building 19 Pacific Heights Renovation Parcel B ADA Access

**Future State Capital Outlay Funded Projects** – The following projects have been submitted for future State Capital Outlay funding:

- Building 2 Workforce and Economic Development Prosperity Center (FPP) - pending
- Building 5 Learning Resource Center Technology and Environmental Modernization (FPP) - pending



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

- Districtwide Utility Measurement & Verification
- Districtwide Classroom Security Hardware Upgrade, Phases 3 and 5
- Districtwide Evacuation Map Upgrade

**Active Districtwide Projects:** The following projects are under construction:

- Districtwide Classroom Security Hardware Upgrade, Phase 4
  - Anticipated Completion date: Fall 2018
- Districtwide Fire Alarm Panel Replacement
  - Anticipated Completion date: Spring 2019
- Districtwide Telephone System Replacement
  - Anticipated Completion date: Fall 2018
- Districtwide UPS Device (MDF/IDF) Replacement
  - Anticipated Completion date: Spring 2018
- Districtwide Symetra UPS Device (MPOE) Replacement
  - Anticipated Completion date: Spring 2018
- Districtwide Network Switch Upgrade
  - Anticipated Completion date: Spring 2018
- Districtwide Firewall Network Switch Replacement
  - Anticipated Completion date: Spring 2018
- Districtwide Wireless Access Point Replacement
  - Anticipated Completion date: Spring 2018

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

- Districtwide ADA Transition Plan Upgrade

**Enterprise/Auxiliary Fund (Fund 5)****Bookstores**

The following report covers the period July 1, 2017 through December 31, 2017 for the District Auxiliary Services. The District Auxiliary and Enterprise Operations include the three campus Bookstores, cafeterias, vending operations, dining event rentals, San Mateo Athletic Club (SMAC) at the College of San Mateo and Community, Continuing and Corporate Education (CCCE) that also includes the Silicon Valley Intensive English Program (SVIEP). All of these operations are self-sustaining. All income generated covers the total cost of salaries, benefits, inventory and other expenses generated by these operations. General fund dollars are not used to subsidize District enterprise operations.

<b>Bookstore Sales</b>	<b>2017-18</b>	<b>2016-17</b>	<b>\$ Change</b>	<b>% Change</b>
Regular Merchandise Sales	\$2,676,139	\$2,850,002	\$(173,863)	-6.1%
Computer Products Sales	72,041	143,960	(71,919)	-50.0%
Total Merchandise Sales	2,748,179	2,993,961	(245,782)	-8.2%
Textbook Rental Income	166,498	226,239	(59,741)	-26.4%
Production Service Income	206,920	230,361	(23,441)	-10.2%
<b>Total Sales</b>	<b>\$3,121,598</b>	<b>\$3,450,561</b>	<b>\$(328,963)</b>	<b>-9.5%</b>

Regular merchandise sales have decreased this year over last year by 6.1% as textbook sales continue their decline. This decline is due to continuing declines in our enrollment at all three Colleges and to the increased use electronic delivery methods including Inclusive Access, other digital textbooks and open educational resources by faculty. Merchandise sales are buffered by the sale of coffee, snacks, food and convenience items at all three Bookstores. These categories remain strong across the District despite enrollment declines and are largely responsible for keeping the Bookstores financially stable. Further impacting textbook sales are textbook rentals that are not represented as sales and, therefore, as more textbooks are rented, fewer textbooks are sold. In fact, we are realizing the gross margin we would from the sale of a new book on the rental of any book. Textbook rental fee revenue decreased significantly in the fall semester by 26.4% over last year as the program has matured with fewer new titles added. Despite the decline, this program does continue to serve many students each semester offering substantial savings over purchasing new and used textbooks but is certainly being impacted by the shift to electronic delivery.

Computer product sales have decreased substantially this year due to a large sale of Chrome Books last year through the Bookstores that comes in a three year cycle. The sale of course kits, which combine academic materials and necessary supplies into a package, slightly increased this year. Course kits provide significant savings to students who buy the package over purchasing the items individually. The Bookstores have been much more aggressive about creating course kit packages to incentivize students to shop on campus and give them an added value. Our Production Services side of the house, also known as the central duplicating shops, which are operating as part of the Bookstores at all three Colleges also saw a decline this year with fewer course packs being ordered by faculty as well as fewer print jobs ordered by the Colleges.

**Comparative figures are shown below:**

<b>Bookstore Recap</b>	<b>2017-18</b>	<b>2016-17</b>	<b>\$ Change</b>	<b>%Change</b>
<b>Operations</b>				
Merchandise Sales	\$2,748,179	\$2,993,961	\$(245,782)	-8.2%
Textbook Rental Income	166,498	226,239	(59,741)	-26.4%

Production Service Income	206,920	230,361	(23,441)	-10.2%
Cost of Goods Sold	1,605,013	1,956,772	(351,759)	-18.0%
<b>Gross Profit from Operations</b>	<b>\$1,516,584</b>	<b>\$1,493,789</b>	<b>\$22,796</b>	<b>1.5%</b>
Total Operating Expenses	1,272,676	1,538,908	(227,372)	-15.2%
<b>Net Income/(Loss) from Operations</b>	<b>243,908</b>	<b>(45,119)</b>	<b>250,168</b>	<b>3,996.4%</b>
Interest and Other Income	170,988	139,535	31,453	22.5%
<b>Net Income Before Other Expenses</b>	<b>\$414,896</b>	<b>\$94,416</b>	<b>\$281,621</b>	<b>211.3%</b>
<b>District Support</b>				
Contract Income Received	123,556	48,385	75,171	155.4%
Admin Salary & Benefits	(67,042)	44,806	16,624	-19.9%
Other Expenses	(107,106)	38,818	(68,288)	175.9%
Investment – FMV Adjustments	(269,347)	-	(269,347)	-100.0%
<b>Net Change in Fund Balance</b>	<b>\$94,957</b>	<b>\$59,177</b>	<b>\$35,780</b>	<b>60.5%</b>

Cost of goods sold decreased by 18% this year largely due to fewer new textbook sales which have a higher cost and the lower cost of inclusive access and other electronic delivery mediums. The decrease in cost of sales is impacted by the sale of inclusive access titles which begins at the start of registration for a new semester. We are not billed for any of these titles until after the Add/Drop period passes. Inclusive access materials ordered in November 2017 will not be billed to us until early February 2018. So, this number will increase in the next quarter significantly. Total direct operating expenses decreased significantly this year over this same period last year in large part due to lower hardware and software maintenance fees as well as modest decreases in other expense categories. We are also seeing lower freight costs with the switch to electronic textbooks.

Particularly noteworthy is the \$123,556 represented as District Support-Income. This represents funds paid to the Bookstores from Pepsi according to the terms of the contract. The Pepsi contract provides significant income to the Bookstores each year. This money will be completely spent down over the course of the academic year supporting the textbook rental fund as well as supporting college initiatives, approved by the Board, that support teaching and learning at the Colleges.

It is expected that this will continue to be a very challenging time for College Bookstores in general as enrollments continue to flatten or decline. Lower enrollment, the added competition from now numerous outside organizations, the increase in the use of electronic and digital textbooks, will put added pressure on the Bookstores' overall financial performance. All District Auxiliary and Commercial Operations are dependent on a strong, stable enrollment for continued success. The Bookstores are committed to focusing efforts to improve service, offer as many lower cost textbook alternatives as possible. We will continue to grow the rental program where it is possible to do so, further the integration of digital and on-line solutions at all three Colleges, increase the amount of custom and institutionally adopted textbooks Districtwide, continue of focus on coffee and convenience items and further maximize the interest and other income potential. Our focus on these key areas will help to keep the Bookstores financially viable as we serve the students of the San Mateo County community.

### Cafeterias

Beverage, Snack and Food Service Vendors –

- The District's beverage vending service partner is Pepsi Bottling Group. The contract was awarded effective July 1, 2017, ending on June 30, 2024 with the option of renewing for three one year terms at the discretion of the District.
- The District's snack vending partner is Compass Group USA through its Canteen Vending Services Division. The contract was effective July 1, 2017, ending on June 30, 2022.
- The District's food service partner is Pacific Dining Services. The contract was awarded on July 1,

2017 ending on June 30, 2022 with an option for one five-year renewal at the discretion of the District.

Second quarter comparisons are noted below:

<b>Cafeteria Recap</b>	<b>2017-18</b>	<b>2016-17</b>	<b>\$ Change</b>	<b>%Change</b>
<b>Revenues</b>				
Food Service Income	\$106,090	\$103,561	\$ 2,529	2.4%
Vending Income	0	35,534	(35,534)	-100.0%
Interest Income	3,878	2,772	1,106	39.9%
Event Rental	40,730	50,462	(9,732)	-19.3%
<b>Total Revenues</b>	<b>150,697</b>	<b>192,329</b>	<b>(41,632)</b>	<b>-21.6%</b>
<b>Expenditures</b>	<b>78,590</b>	<b>114,846</b>	<b>(36,256)</b>	<b>-31.6%</b>
<b>Net Change in Fund Balance</b>	<b>\$72,107</b>	<b>\$77,483</b>	<b>\$ (5,376)</b>	<b>-6.9%</b>

<b>FOOD SERVICE INCOME</b>	<b>2017-18</b>	<b>2016-17</b>	<b>\$ Change</b>	<b>% Change</b>
<b>PACIFIC DINING</b>				
Cañada	\$36,725	\$14,677	\$3,737	11.3%
CSM	14,794	37,844	117	0.8%
Le Bulldog	45,456	12,211	1,771	4.1%
Skyline	9,115	32,988	-3,096	-25.4%
<b>Total Food Service Income</b>	<b>\$106,090</b>	<b>\$103,561</b>	<b>\$2,529</b>	<b>2.4%</b>

Compared to the second quarter 2016-17, food service income has increased modestly by 2.4% despite declining enrollment across the district. Overall expenditures have decreased this year so far but are expected to rise with maintenance being done on our refrigeration systems at all three Colleges over the winter break. These expenses will be booked in the third quarter.

Beginning in fiscal year 2017-18, vending income will no longer be presented as part of the Auxiliary Services financial statement. While the vending operations remain under Auxiliary Services' operational oversight, the vending commissions have always been paid directly to the college Associated Students organizations for their use. While the Ed Code does allow for the District to allocate a portion of these commission dollars to offset salary and benefit expenses of Auxiliary Services, we have always turned over 100% of these funds to the Associated Students.

Event rental income has decreased significantly by 19.3% so far this year. While we continue to host numerous outside events including community, corporate and county sponsored events, only 31% of events paid full price for rental fees. The majority of the remaining 69% fell into one of the following categories; internal CSM events (no rental fees), non-profit organizations with a 50% discounted rate (two of these events had fees entirely waived), or an employee rented the space with waived rental. With the exception of July, the dining room was booked almost every weekend from August through December for at least one event. Event rental fees are poured back into the facility for continued upgrade, upkeep and enhanced maintenance allowing us to maintain the facility.

As part of the Enterprise Fund, the cafeteria and vending operations and are fully self-supporting. No General Fund dollars go to support any Enterprise operation. The fund is also responsible for the long-term maintenance and upgrading of aging facilities and equipment, as well as all expenses relating to the ongoing operational requirements under the food service and vending contracts.

## **San Mateo Athletic Club and Aquatic Center**

Operating as an enterprise through Auxiliary Services and Enterprise Operations, the San Mateo Athletic Club (SMAC) 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 facility budgetary needs, including equipment maintenance and replacement, and has gained the attention of other community colleges up and down the State. SMAC provides our community broader access to the College of San Mateo (CSM) and demonstrates in a very real way that the District is a community-based organization serving a wide spectrum of educational and training opportunities.

Approaching a full eight years of service to the District and to San Mateo community, the financial performance of SMAC continues to be quite remarkable. Net Operating Income (NOI), prior to district and college support, was \$756,002 compared to \$701,397 last year, representing a 7.8% increase. SMAC is on track to achieve a \$1.5 million NOI before District Support and Expenses at the conclusion of this fiscal year. Despite being a mature health club, SMAC continues to exceed budget expectations and has increased gross and net revenue every year. SMAC membership is currently just over 6,000 members. Year over year, we continue to gain members despite attrition.

The revenue from the operations at SMAC pays for all of the direct expenses of the club, supports the district salary and benefits of administrative staff as well as Facilities staff assigned to support SMAC and all expenses incurred by the CSM academic program including shared supplies, cleaning equipment, maintenance and repair as well as all facilities related costs. In addition to all of these expenses being allocated to SMAC, with the support and approval of the District Board of Trustees, it will be proposed that **\$300,000** of this year's operating profit be transferred to Colleges to be used by the College President for programs important to the College. The College Presidents have indicated that this funding will be used to support the Promise programs at each of the Colleges.

The building of the financial reserve is critical as SMAC not only funds the maintenance and repair of every piece of equipment in the facility, but is also funding the replacement of equipment with an average lifecycle of between 5 and 7 years. We continue to replace equipment used by the colleges and the club as it ages and we touch every piece of equipment at least twice each month to ensure operating efficiency. Addressing these equipment needs benefits both the academic and community program and was funded completely by the SMAC reserve.

### **SMAC financial summary:**

<b>San Mateo Athletic Club and Aquatic Center</b>	<b>2017-18</b>	<b>2016-17</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Operating Revenues</b>				
Registration & Membership	\$1,736,265	\$1,704,452	\$31,813	1.9%
Personal Training	224,085	183,088	40,997	22.4%
Aquatics	420,360	393,979	26,381	6.7%
Parking	36,148	38,550	( 2,402 )	-6.2%
Group Exercise	115,650	91,489	24,161	26.4%
Retail	13,351	12,688	663	5.2%
Other Income	5,888	7,210	( 1,322 )	-18.3%
<b>Total Operating Revenue</b>	<b>\$2,551,747</b>	<b>\$2,431,456</b>	<b>\$120,291</b>	<b>4.9%</b>
<b>Operating Expenses</b>	<b>\$1,795,745</b>	<b>\$1,730,059</b>	<b>\$65,686</b>	<b>3.8%</b>
<b>Net Operating Income/(Loss), prior to District and College Support</b>	<b>\$756,002</b>	<b>\$701,397</b>	<b>\$54,605</b>	<b>7.8%</b>

<b>District Support</b>				
<b>District Support Income</b>				
Interest Income on Investments	40,238	28,029	12,209	43.6%
Operating Expenses chargeback to District	45,527	50,000	( 4,473 )	-8.9%
Unrealized Gain - Investment	49,356	-	49,356	100.0%
<b>Total District Support Income</b>	<b>\$135,121</b>	<b>\$78,029</b>	<b>\$57,092</b>	<b>73.2%</b>
<b>District Support Expense</b>				
Admin& Facilities Staff Salaries & Benefits	195,838	142,726	53,112	37.2%
Equipment Use Fee & Depreciation	28,180	25,919	2,261	8.7%
Miscellaneous Expenses	9,390	1,171	8,218	701.7%
Pool Maintenance	10,418	11,722	( 1,304 )	-11.1%
<b>Total District Support Expense</b>	<b>243,826</b>	<b>181,538</b>	<b>62,288</b>	<b>34.3%</b>
<b>Net Income/(Loss) after District Support, prior to College Support</b>	<b>\$647,297</b>	<b>\$597,888</b>	<b>\$49,409</b>	<b>8.3%</b>
<b>College Support Expense</b>				
Operating Expense chargeback waived	45,527	50,000	( 4,473 )	-8.9%
<b>Total College Support Expense</b>	<b>\$45,527</b>	<b>\$50,000</b>	<b>\$( 4,473 )</b>	<b>-8.9%</b>
<b>Net Income/(Loss) after District &amp; College Support</b>	<b>\$601,771</b>	<b>\$547,888</b>	<b>\$53,882</b>	<b>9.8%</b>

The net income after all District income and expenses are applied is \$601,771 compared to \$547,888 at the mid-year point last year.

As a premier facility, SMAC strives to be a place to teach, learn and develop habits, impart knowledge, skills and abilities that will benefit all who step through its doors. Through the District's partnership with EXOS, SMAC has proven to be a very successful operation for the District. EXOS continues to bring a wealth of industry experience and specialized club management expertise combined with a firm belief in health and fitness as a lifestyle. As a result of this partnership, SMAC is recognized by the community to be among the top fitness clubs in San Mateo County and the Bay Area, working to improve people's lives.

## **Community, Continuing and Corporate Education**

### **Increasing Impact**

The 2017-18 Mid-Year Report marks the three-year anniversary of Community Education's rebranding and relaunch as Community, Continuing and Corporate Education (CCCE). During this ramp-up period, CCCE has increased engagement with all target market segments and has made strong progress towards its mission of becoming a financially self-sustaining powerhouse of programs and initiatives that creates impact for San Mateo County residents, families, businesses, nonprofits and government agencies as well as for international students and groups seeking educational and training opportunities within the San Mateo County Community College District.

As CCCE continues to lean in to accomplish its 2015-2020 strategic goals, its evolving story is best summarized in three short phrases: *"Innovative Education. Signature Programs. Global Impact."* As seen below, CCCE's featured accomplishments for 2017-18 reflect this evolving story of creating innovative educational programs, defining signature programs, and global impact for international students and groups – an exciting story that continues to grow.



## **Strategic Goals for 2015-2020**

1. Increase Community, Continuing and Corporate Education (CCCE) training and services to San Mateo County residents, families and businesses through increased lifelong learning and professional certifications for adults, expanded academic and fitness programming for youth, and customized workforce training for public and private-sector organizations.
2. Increase revenue-generating contract training for public and private-sector organizations.
3. Develop internationally-recognized, revenue-generating Intensive English Programs for students, educators, administrators and executives.
4. Contribute to the economic development of San Mateo County through collaborative partnerships with industry and workforce/economic development agencies.
5. Increase credit-based enrollments through new credit/not-for-credit hybrid programming.
6. Create or expand revenue-generating programs in collaboration with the San Mateo Athletic Club.

## **Featured Initiatives for 2017-18**

The following select initiatives are currently in progress and reflect CCCE efforts to achieve its strategic goals. These initiatives reflect CCCE's growing efforts to expand its corporate training:

### **Training for VW Electronics Research Laboratory**

CCCE was selected by the VW Electronics Research Laboratory to conduct customized Scrum training for both managers and engineering staff to ensure organization-wide understanding and support for utilization of Scrum in select instances. The training was conducted by a CCCE professional trainer at College of San Mateo and provided opportunities for the Lab's team to learn about Scrum methodology and engage in interactive exercises designed to bring Scrum principles to life.

### **Training for Chinese University Presidents and Vice Presidents**

CCCE partnered with SFSU's international program to deliver a 3-day customized training program for 25 Chinese university leaders on topics relating to Career and Technical Education, Curriculum Design and Development, Quality Assurance, Transfer Opportunities and Partnerships, and more. Key leaders from Skyline, Cañada, CSM and the District participated in the training – as well as select international students from College of San Mateo who spoke to the Chinese leaders about their experiences at CSM and the great opportunities provided by the district for international students.

### **Training for Chinese Delegation from State-Owned Enterprises**

CCCE partnered with GATE to provide a customized two-week Intelligent Automation & Robotics program for a delegation of 25 senior technicians from a wide variety of Chinese state-owned enterprises. The program included classroom lectures, guest speakers from Berkeley and private companies on Robotics, Intelligent Automation, Artificial Intelligence, and Machine Learning, as well as visits to Delta Electronics, Cisco, Twitter, Microsoft and other companies to gain insights into innovation in automation, AI, machine learning and robotics.

### **Training for Emerald Packaging**

CCCE was selected to design and deliver an 8-month series of trainings for managers at Emerald Packaging in Union City. The training will provide managers with opportunities to strengthen soft skills, improve team feedback and productivity, and create an understanding of best practices for dealing with workplace conflict. The training will be conducted collaboratively by several CCCE professional trainers.

### Tech Ladder Academy

Through a referral and recommendation from CCCE, Cañada College's Workforce Director Alex Kramer was selected by NOVA to design and deliver the first Tech Ladder Academy, a four-month program intended for young adults ages 18-25 and designed to build pathways to employment in the tech industry through training with integrated soft skill and career navigation coaching. CCCE is supporting enrollment in the program and is excited to deepen its collaboration with Cañada College's Workforce Program to achieve impact for underrepresented groups in the tech industry.

As we look forward to the remainder of 2017-18, CCCE remains energized by the future, inspired by our mission, and poised to continue our evolving story of Innovative Education, Signature Programs, and Global Impact.

### Financial Performance

The following charts represent CCCE and the Silicon Valley Intensive English Program's (SVIEP) financial performance through December 2017:

<b>Community, Continuing &amp; Corporate Education (with SVIEP)</b>	<b>2017-18</b>	<b>2016-17</b>	<b>\$ Change</b>	<b>% Change</b>
Revenues	\$643,971	\$495,142	\$148,829	30.06%
Expenditures				
Salaries and Benefits	437,309	402,544	34,765	8.64%
Other Operating Expenses	445,931	374,189	71,741	19.17%
Total Expenses	<b>\$883,239</b>	<b>\$776,733</b>	<b>\$106,506</b>	13.71%
<b>Net Change in Fund Balance</b>	<b>\$(239,269)</b>	<b>\$(281,591)</b>	<b>\$42,323</b>	-15.03%

<b>Community, Continuing &amp; Corporate Education (without SVIEP)</b>	<b>2017-18</b>	<b>2016-17</b>	<b>\$ Change</b>	<b>% Change</b>
Revenues	\$564,563	\$456,500	\$108,063	23.67%
Expenditures				
Salaries and Benefits	224,259	257,780	(33,521)	-13.00%
Other Operating Expenses	314,282	248,756	65,526	26.34%
Total Expenses	<b>\$538,541</b>	<b>\$506,536</b>	<b>\$32,005</b>	6.32%
<b>Net Change in Fund Balance</b>	<b>\$26,023</b>	<b>\$(50,036)</b>	<b>\$76,059</b>	-152.01%

<b>Silicon Valley Intensive English Program (SVIEP)</b>	<b>2017-18</b>	<b>2016-17</b>	<b>\$ Change</b>	<b>% Change</b>
Revenues	\$79,408	\$38,642	\$40,766	105.50%
Expenditures				
Salaries and Benefits	213,050	144,764	68,286	47.17%
Other Operating Expenses	131,649	125,433	6,216	4.96%
Total Expenses	<b>\$344,699</b>	<b>\$270,197</b>	<b>\$74,502</b>	27.57%
<b>Net Change in Fund Balance</b>	<b>\$(265,291)</b>	<b>(231,555)</b>	<b>\$(33,736)</b>	14.57%

The financial performance is illustrated with three charts. The first represents the total financial performance with SVIEP included, the second is just CCCE performance and the last is just SVIEP performance. As seen in the second chart (*without SVIEP*) above, CCCE continued to increase its revenues and profitability with increased mid-year revenues by almost 24% (or \$108,0063) from December 2016 YTD to December 2017 YTD, while at the same time decreasing its net fund negative balance by 152% (or \$76,059) for the same period.

According to the third chart (*SVIEP*), SVIEP increased its mid-year revenues by 106% (or \$40,766), yet at the same time expanded its instructional, staff, recruitment and marketing expenditures to support the continued growth of SVIEP in its second year. Through its first year and a half of operations, the program has successfully matriculated 34 international students across the District to Skyline, Cañada and College of San Mateo, yielding a significant future financial revenue stream for the District. SVIEP is exploring both cost-containment and revenue-generating opportunities to reach financial self-sustainability for fiscal year 2018-19.

Through strategic investment in time, energy and resources, CCCE anticipates results leading to continued expansion of its multi-year growth curve. Looking ahead, CCCE will focus on further development and exploration of international and local/regional training opportunities, new program development, and strategic partnerships both internally and externally. Growth will further expand in fiscal year 2018-19 through new short-term international training programs, Corporate Education, new program development, and other new initiatives.

### **Child Development Fund (Fund 60)**

The Child Development Fund (Page 66) is a special revenue fund that is used to account for the activities of on-campus preschool programs that serve children of students, faculty, and staff. The primary source of revenue is State funding for children who qualify for subsidized care and Board-approved fees assessed for non-subsidized children. As directed by the Board of Trustees, program deficits up to \$200,000 per site in this fund continue to be funded by former redevelopment property funds.

College of San Mateo and Skyline College each operate a Child Development Center (CDC) under General Center and State Preschool Child Development agreements with the California Department of Education. Cañada College currently does not operate a center.

College of San Mateo's Child Development Center was awarded a grant of \$5,000 from the Sequoia Healthcare District to continue the Healthy Eats Active Feet program for preschool children and their parents. The program is in its seventh year and continues to promote healthy lifestyles to help prevent childhood obesity.

### **Trust Fund/Student Financial Aid (Fund 7)**

Awards for Fall 2017 are reflected in this report and total \$9,086,081, an increase of \$476,765 over the same period last year. The increase is mostly due the maximum Federal Pell award that increased to \$5,920 from \$5,815 in the previous year. Additional Fall 2017 awards, along with those for Spring 2018, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Page 68.

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.

### **Reserve Fund for Post-Retirement Benefits (Fund 8)**

The fund was established to meet future needs and to lessen the burden on the general fund. In 2010, the District started charging itself an amount to cover the future retiree medical benefit costs for current employees. These charges appear as part of the benefit expenses in all funds, and are being transferred to this fund. Currently, all retirement medical premiums are funded from the Unrestricted General Fund. The benefits provided to the District's retirees are not affected by the balance in this account.

The District has established a Government Accounting Standards Board (GASB 45) Trust for future other post-employment (OPEB) benefits. An actuarial study was completed last spring. The trust had a total portfolio value of \$102,507,563 ending December 31, 2017. Amounts from the Retirement Reserve Fund are being transferred periodically to the Futuris Trust Fund. The Reserve Fund for Post-Retirement Benefits can be found on Page 70.

### Associated Students

The following report covers the period July 1, 2017 through December 31, 2017 for the Associated Student Bodies. The Student Bodies represent student interests at each of the Colleges. Student Body reports from each College are included on Pages 82-87.

Net income comparing fiscal years 2017-18 and 2016-17 are listed below:

Associated Students - Cañada	2017-18	2016-17	\$ Change	%Change
Net Income for the year	\$39,551	\$22,428	\$17,123	76.34%
Beginning Fund Balance, July 1	273,571	301,293	(27,722)	-9.20%
Ending Fund Balance, December 31	<b>\$313,123</b>	<b>\$323,721</b>	<b>\$(10,599)</b>	<b>-3.27%</b>

Associated Students - CSM	2017-18	2016-17	\$ Change	%Change
Net Income for the year	\$26,677	\$3,909	\$22,768	582.48%
Beginning Fund Balance, July 1	307,151	360,524	(53,373)	-14.80%
Ending Fund Balance, December 31	<b>\$333,828</b>	<b>\$364,432</b>	<b>\$(30,604)</b>	<b>-8.40%</b>

Associated Students - Skyline	2017-18	2016-17	\$ Change	%Change
Net Income for the year	\$43,587	\$38,522	\$5,065	13.15%
Beginning Fund Balance, July 1	536,025	532,912	3,113	0.58%
Ending Fund Balance, December 31	<b>\$579,612</b>	<b>\$571,434</b>	<b>\$8,178</b>	<b>1.43%</b>

### ASB Income:

#### Revenue source

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

#### Cash Basis Accounting policy – effective FY 2016-17

For the accounting of student fees revenues, “Accrual Basis of Accounting” was replaced by “Cash Basis” starting April 1, 2017. Under “Cash Basis” accounting, revenues recognized represent fees received from students in the current fiscal year regardless of the year in which they were billed.

**ASB Expenditures:**

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

The following table summarizes the number of events organized by the ASB at each college and also a comparison of total expenditures.

<b>Associated Students</b>	<b>2017-18</b>		<b>2016-17</b>	
<b>Activities Vs Expenditure Analysis</b>	<b># of Events</b>	<b>Expenditure</b>	<b># of Events</b>	<b>Expenditure</b>
Cañada College ASB	53	\$38,925	47	\$28,696
College of San Mateo ASB	46	\$108,597	41	\$82,420
Skyline College ASB	16	\$85,581	32	\$44,260

**ASB Canada College**

At Cañada College, there were 53 ASB organized events and activities in the first two quarters of this fiscal year as compared to 47 events during the same period of time last year. The ability to put on additional events has been made possible by the increase in Student Body Fees.

The overall expenditures have increased by 35.64% compared to last year. The increase in program and operation activities were made possible due to additional revenue generated from the Student Body Fee as the fee increased from \$8 to \$15. The largest increase in expenditure during the period was a one-time expense of \$4,000 related to student film festival and for recurring Spirit Thursday meetings food and supplies totaling \$8,284. The second largest increase in expenditure was the replacement of dysfunctional and old student body card machine for a new ID printer costing \$4,160. A conference trip to United Camp last year costing \$2,439 was repeated with the same leadership at the YMCA, with an additional training taking place at the Museum of Tolerance. With the increase in Student Body Fees, the Student Senate will be able to start a meal subsidies program in Spring 2018, working in partnership with SparkPoint and the Bookstore.

**ASB College of San Mateo**

At College of San Mateo, there were 46 ASB organized events in the first two quarters of this fiscal year as compared to 41 events during the same period of last year. The overall expenditures have increased by 35.29% or \$23,314 compared to last year. The largest increases were in Program Expense by \$11,155 and Conference Expense by \$6,651 and Publicity by \$3,312 respectively.

At CSM, the increase in income continued to spur an increase in spending. This is reflected in events such as the Halloween/Fall Festival and the End of the Semester events. In addition, expenditures for conferences and other off-campus events continued the Associated Students' commitment to sending non student government leaders to workshops and other trainings that will enhance their leadership presence on campus. Resources from ASCSM supported several clubs and cultural events, including the Puente Latinx Club celebration of Dia De Los Muertos, the Southeast Asia Culture Club Thadingyut (Light Festival) celebration, and the Botany Club and Puente Latinx Club Cesar Chavez Community Garden work day.

Students also supported several College programs and departments, including the Ethnic Studies Soul Music Experience concert, the annual CSM High School Jazz Festival, and the printing of The Labyrinth, the College's honors project newsletter.

**ASB Skyline College**

At Skyline College, there were 16 ASB organized events in the first two quarters of this fiscal year as compared to 32 events during the same period of last year. The overall expenditures have increased by 93.4% or \$41,321 over the same period last year.

The expenditures include the transfer of \$23,487 to the Hospitality Trust Fund for Graduation and other activities. Excluding the transfer, the expenditure increase would have been 40.3% or \$17,834. The largest increase is for College Program Assistance, with two donations of \$5,000 each to the GRAD trust and the Honors Award Ceremony (SRAC) trust during the first quarter. Additional donations of \$1,000 to the Disabilities Resource Center and \$7,500 to SMCCC Foundation were given out during the second quarter. Office Supplies expense has increased by \$6,375 as compared to last year due to procurement of a new student ID card machine at a cost of \$7,523. The above increase in expenses are primarily offset by the decrease in program expenses of \$6,376 due to fewer ASB organized events this period as compared to prior year.

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SAN MATEO COUNTY  
**COMMUNITY**  
COLLEGE DISTRICT

## **Budget Tables**

**Page 29 – SMCCCD Funds Chart**

**Page 30– 2017-18 Adoption Budget**

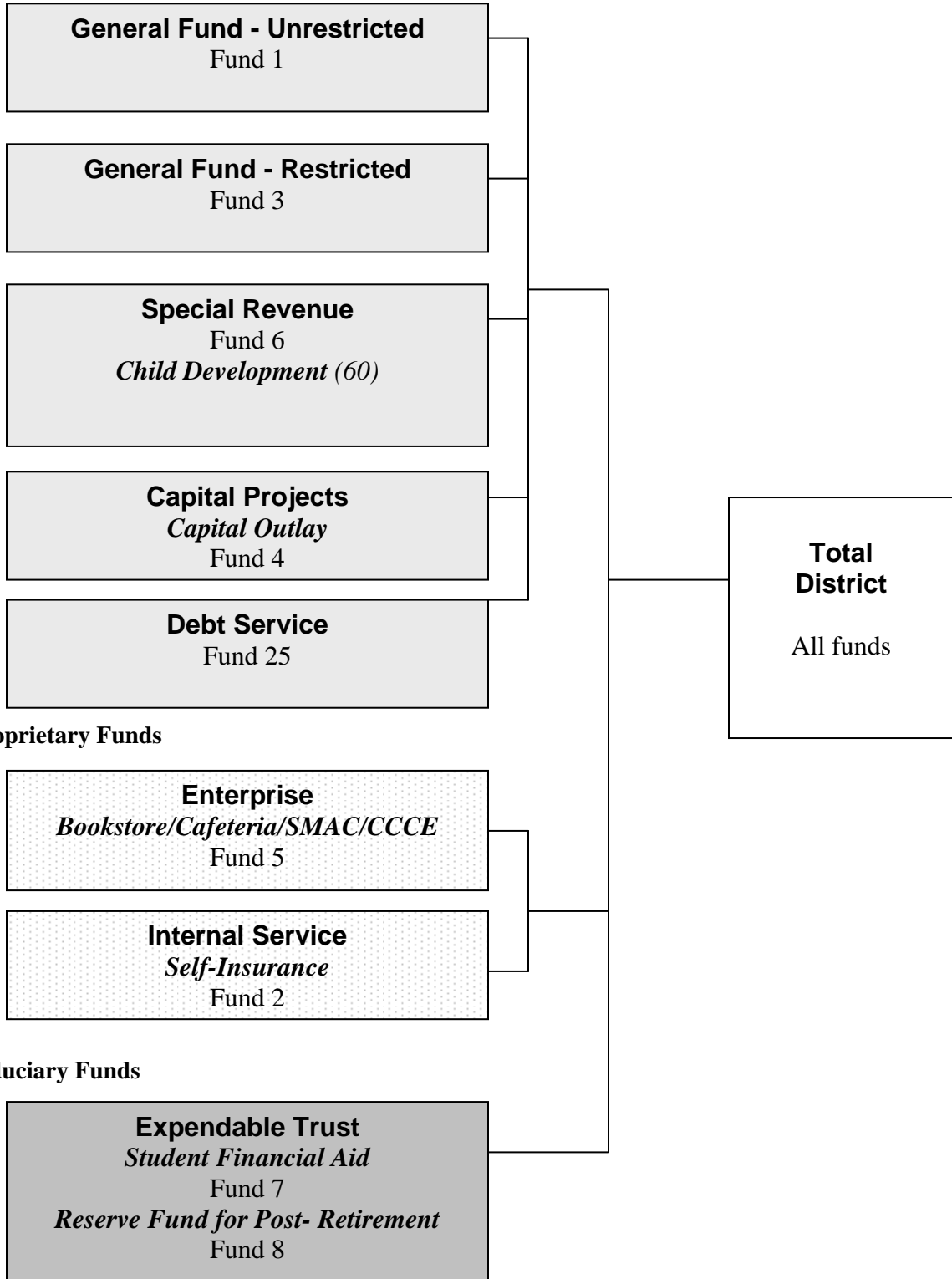
**Page 32– 2017-18 Second Quarter Actuals**



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# San Mateo County Community College District Funds

## Governmental Funds





**San Mateo County Community College District**  
**2017-2018**  
**Final Budget - All Funds**

		Governmental Funds				Proprietary	
		Total General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Fund	
		Unrestricted	Restricted	Child Development	Capital Outlay	Debt Service	CCC Education
<b>Revenue</b>							
1	Federal Revenue	0	13,157,978	54,000	0	400	0
2	State Revenue	9,927,904	23,144,892	121,600	1,686,174	0	0
3	Local Revenue	167,402,914	10,290,525	574,396	1,098,000	54,421,500	1,400,000
4	<b>Total Revenue</b>	<b>177,330,818</b>	<b>46,593,395</b>	<b>749,996</b>	<b>2,784,174</b>	<b>54,421,900</b>	<b>1,400,000</b>
<b>Expenses</b>							
5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	71,177,060	6,871,132	216,052	0	0	0
7	Classified Salaries	38,719,695	14,810,949	644,427	3,550,000	0	600,000
8	Employee Benefits	41,477,136	8,481,937	329,310	1,495,000	0	220,000
9	Materials & Supplies	7,777,026	2,888,089	76,158	5,313,327	0	26,000
10	Operating Expenses	23,857,604	14,506,991	3,750	14,879,977	0	545,000
11	Capital Outlay	385,042	625,941	0	73,058,248	0	0
12	<b>Total Expenses</b>	<b>183,393,563</b>	<b>48,185,039</b>	<b>1,269,697</b>	<b>98,296,552</b>	<b>0</b>	<b>1,391,000</b>
<b>Transfers &amp; Other</b>							
13	Transfers In	0	3,132,586	519,701	0	0	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(4,683,407)	0	0	(372,259)	0	0
16	Contingency/Deficit	(83,627)	0	0	0	0	0
17	Other Out Go	0	(1,795,706)	0	0	(54,369,200)	0
18	<b>Total Transfers/Other</b>	<b>(4,767,034)</b>	<b>1,336,880</b>	<b>519,701</b>	<b>(372,259)</b>	<b>(54,369,200)</b>	<b>0</b>
<b>Fund Balance</b>							
19	Net Change in Fund Balance	(10,829,780)	(254,764)	0	(95,884,637)	52,700	9,000
20	Beginning Balance, July 1	33,882,785	13,676,520	0	209,642,303	53,012,421	531,524
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	<b>Net Fund Balance, 6/30</b>	<b>23,053,006</b>	<b>13,421,756</b>	<b>0</b>	<b>113,757,667</b>	<b>53,065,121</b>	<b>540,524</b>

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

**San Matlo County Community Colligl District  
2017-2018  
Final Budget - All Funds**

Proprietary Funds				Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service		Expendable Trusts				
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	0	15,757,178	0	28,969,556	1	
0	0	0	0	1,185,000	0	36,065,570	2	
7,800,000	410,000	5,050,000	0	1,000,000	32,000	249,479,335	3	
<b>7,800,000</b>	<b>410,000</b>	<b>5,050,000</b>	<b>0</b>	<b>17,942,178</b>	<b>32,000</b>	<b>314,514,461</b>	<b>4</b>	
4,325,000	0	0	0	0	0	4,325,000	5	
0	0	0	0	0	0	78,264,244	6	
1,960,000	69,000	260,000	43,209	0	0	60,657,279	7	
640,000	15,000	80,000	19,552	0	0	52,757,935	8	
30,000	75,000	0	5,000	0	0	16,190,600	9	
738,000	130,000	3,600,000	1,498,569	0	6,000	59,765,891	10	
0	0	0	0	0	0	74,069,231	11	
<b>7,693,000</b>	<b>289,000</b>	<b>3,940,000</b>	<b>1,566,330</b>	<b>0</b>	<b>6,000</b>	<b>346,030,182</b>	<b>12</b>	
0	0	0	1,403,379	0	0	5,055,666	13	
0	0	165,000	904,210	0	4,200,000	5,269,210	14	
0	0	0	0	0	0	(5,055,666)	15	
0	0	0	0	0	0	(83,627)	16	
0	0	(208,000)	0	(17,942,178)	(12,200,000)	(86,515,084)	17	
<b>0</b>	<b>0</b>	<b>(43,000)</b>	<b>2,307,589</b>	<b>(17,942,178)</b>	<b>(8,000,000)</b>	<b>(81,329,502)</b>	<b>18</b>	
107,000	121,000	1,067,000	741,259	0	(7,974,000)	(112,845,222)	19	
8,024,627	642,470	3,163,713	7,635,134	81,380	16,672,716	346,965,594	20	
0	0	0	0	0	0	0	21	
<b>8,131,627</b>	<b>763,470</b>	<b>4,230,713</b>	<b>8,376,393</b>	<b>81,380</b>	<b>8,698,716</b>	<b>234,120,372</b>	<b>22</b>	



**San Mateo County Community College District**  
**2017-2018**  
**Second Quarter Actuals - All Funds**

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

**Revenue**

1	Federal Revenue	0	3,326,630	21,941	0	0	0
2	State Revenue	2,987,263	8,687,962	75,983	511,668	30,340	0
3	Local Revenue	89,267,753	4,015,398	258,864	658,573	26,599,119	643,971
4	<b>Total Revenue</b>	<b>92,255,016</b>	<b>16,029,990</b>	<b>356,788</b>	<b>1,170,241</b>	<b>26,629,460</b>	<b>643,971</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	31,362,220	4,228,228	125,077	0	0	0
7	Classified Salaries	19,394,134	6,085,162	300,641	1,314,689	0	316,492
8	Employee Benefits	20,369,357	3,317,099	166,771	510,479	0	120,817
9	Materials & Supplies	1,110,817	664,408	35,815	646,686	0	23,807
10	Operating Expenses	5,225,027	3,339,433	242	5,316,575	0	422,124
11	Capital Outlay	193,681	399,429	0	13,115,434	0	0
12	<b>Total Expenses</b>	<b>77,655,236</b>	<b>18,033,759</b>	<b>628,547</b>	<b>20,903,863</b>	<b>0</b>	<b>883,240</b>

**Transfers & Other**

13	Transfers In	29,265	115,668	271,759	0	0	0
14	Other Sources	0	0	0	480,015	0	0
15	Transfers out	(115,668)	(660,418)	0	(297,759)	0	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	0	(219,258)	0	0	(48,123,475)	0
18	<b>Total Transfers/Other</b>	<b>(86,403)</b>	<b>(764,008)</b>	<b>271,759</b>	<b>182,256</b>	<b>(48,123,475)</b>	<b>0</b>

**Fund Balance**

19	Net Change in Fund Balance	14,513,377	(2,767,777)	0	(19,551,366)	(21,494,015)	(239,269)
20	Beginning Balance, July 1	33,882,785	13,676,520	0	209,642,303	53,012,421	531,524
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	<b>Net Fund Balance, Dec 31</b>	<b>48,396,162</b>	<b>10,908,743</b>	<b>0</b>	<b>190,090,937</b>	<b>31,518,406</b>	<b>292,255</b>

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

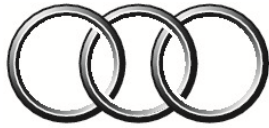


**San Mateo County Community College District**  
**2017-2018**  
**Second Quarter Actuals - All Funds**

	Proprietary Funds				Fiduciary Funds		Total District All Funds		
	Enterprise Funds			Internal Service	Expendable Trusts				
	Bookstore	Cafeteria	Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
<b>Revenue</b>									
1	Federal Revenue	0	0	0	0	7,086,655	0	10,435,227	1
2	State Revenue	0	0	0	0	614,216	0	12,907,432	2
3	Local Revenue	3,416,142	150,697	2,551,747	0	1,031,931	7,443	128,601,638	3
4	<b>Total Revenue</b>	<b>3,416,142</b>	<b>150,697</b>	<b>2,551,747</b>	<b>0</b>	<b>8,732,802</b>	<b>7,443</b>	<b>151,944,296</b>	4
<b>Expenses</b>									
5	Cost of Sales	1,605,013	0	0	0	0	0	1,605,013	5
6	Certificated Salaries	0	0	0	0	0	0	35,715,525	6
7	Classified Salaries	825,580	36,289	143,474	127,846	0	0	28,544,307	7
8	Employee Benefits	254,573	8,775	52,364	67,069	0	0	24,867,304	8
9	Materials & Supplies	6,790	0	0	0	0	0	2,488,323	9
10	Operating Expenses	629,229	33,526	1,795,744	1,662,047	0	7,270	18,431,217	10
11	Capital Outlay	0	0	0	0	0	0	13,708,544	11
12	<b>Total Expenses</b>	<b>3,321,185</b>	<b>78,590</b>	<b>1,991,582</b>	<b>1,856,962</b>	<b>0</b>	<b>7,270</b>	<b>125,360,234</b>	12
<b>Transfers &amp; Other</b>									
13	Transfers In	0	0	0	0	657,153	0	1,073,845	13
14	Other Sources	0	0	135,121	467,927	0	2,260,812	3,343,875	14
15	Transfers out	0	0	0	0	0	0	(1,073,845)	15
16	Contingency	0	0	0	0	0	0	0	16
17	Other Out Go	0	0	(93,515)	0	(9,086,081)	0	(57,522,329)	17
18	<b>Total Transfers/Other</b>	<b>0</b>	<b>0</b>	<b>41,606</b>	<b>467,927</b>	<b>(8,428,928)</b>	<b>2,260,812</b>	<b>(54,178,455)</b>	18
<b>Fund Balance</b>									
19	Net Change in Fund Balance	94,957	72,107	601,771	(1,389,035)	303,874	2,260,984	(27,594,392)	19
20	Beginning Balance, July 1	8,024,627	642,470	3,163,713	7,635,134	81,380	16,672,716	346,965,593	20
21	Adjustments to Beginning Balance	0	0	0	0	0	0	0	21
22	<b>Net Fund Balance, Dec 31</b>	<b>8,119,584</b>	<b>714,577</b>	<b>3,765,484</b>	<b>6,246,099</b>	<b>385,254</b>	<b>18,933,700</b>	<b>319,371,201</b>	22

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

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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.*

*The Educational Protection Account (EPA) funds are included as part of Fund 1.*

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



**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Unrestricted General Fund (Fund 1) -Cañada**



	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date	
<b>Income</b>					
1 Federal Income	\$0	\$0	\$0	0%	1
2 State Income	298,193	298,193	0	0%	2
3 Local Income	5,076,350	5,076,350	3,464,535	68%	3
<b>4 Total Income</b>	<b>\$5,374,543</b>	<b>\$5,374,543</b>	<b>\$3,464,535</b>	<b>64%</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$12,586,041	\$13,236,278	\$6,742,841	51%	5
6 Classified Salaries	\$5,771,634	5,774,318	2,835,367	49%	6
7 Employee Benefits	\$6,283,956	6,119,095	3,022,638	49%	7
8 Materials & Supplies	\$217,164	231,732	76,021	33%	8
9 Operating Expenses	\$1,320,259	1,929,943	214,994	11%	9
10 Capital Outlay	\$0	0	(498)	0%	10
<b>11 Total Expenses</b>	<b>\$26,179,054</b>	<b>\$27,291,365</b>	<b>\$12,891,362</b>	<b>47%</b>	<b>11</b>
<b>Transfers &amp; Other</b>					
12 Transfers In	\$0	\$0	\$0	0%	12
13 Other Sources	\$0	0	0	0%	13
14 Transfers out	(\$369,424)	(369,424)	0	0%	14
15 Contingency		0	0	0%	15
16 Other Out Go		0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$369,424)</b>	<b>(\$369,424)</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>					
18 Net Change in Fund Balance	(\$21,173,935)	(\$22,286,246)	(\$9,426,828)		18
19 Beginning Balance, July 1	0	0	0		19
Adjustments to Beginning					
20 Balance	0	0	0		20
<b>21 Net Fund Balance, Dec 31</b>	<b>(\$21,173,935)</b>	<b>(\$22,286,246)</b>	<b>(\$9,426,828)</b>		<b>21</b>

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Unrestricted General Fund (Fund 1) -CSM**



	<b>2017-18 Adoption Budget</b>	<b>2017-18 Adjusted Budget</b>	<b>2017-18 Actual To Date</b>	<b>% To Date</b>	
<b>Income</b>					
1	Federal Income	\$0	\$0	\$0	0% 1
2	State Income	487,333	495,728	0	0% 2
3	Local Income	12,540,901	12,540,901	9,973,229	80% 3
4	<b>Total Income</b>	<b>\$13,028,234</b>	<b>\$13,036,629</b>	<b>\$9,973,229</b>	<b>77% 4</b>
<b>Expenses</b>					
5	Certificated Salaries	\$22,346,455	\$22,309,976	\$11,954,216	54% 5
6	Classified Salaries	\$8,372,844	8,765,102	4,113,366	47% 6
7	Employee Benefits	\$9,004,490	9,989,734	4,915,503	49% 7
8	Materials & Supplies	\$942,813	1,000,674	123,747	12% 8
9	Operating Expenses	\$5,914,180	5,520,485	(56,841)	-1% 9
10	Capital Outlay	\$20,000	40,995	68,953	168% 10
11	<b>Total Expenses</b>	<b>\$46,600,782</b>	<b>\$47,626,967</b>	<b>\$21,118,944</b>	<b>44% 11</b>
<b>Transfers &amp; Other</b>					
12	Transfers In	\$0	\$0	\$3,265	0% 12
13	Other Sources	\$0	0	0	0% 13
14	Transfers out	(\$219,491)	(219,491)	0	0% 14
15	Contingency		0	0	0% 15
16	Other Out Go		0	0	0% 16
17	<b>Total Transfers/Other</b>	<b>(\$219,491)</b>	<b>(\$219,491)</b>	<b>\$3,265</b>	<b>-1% 17</b>
<b>Fund Balance</b>					
18	Net Change in Fund Balance	(\$33,792,039)	(\$34,809,829)	(\$11,142,449)	18
19	Beginning Balance, July 1	0	0	0	19
20	Adjustments to Beginning Balance	0	0	0	20
21	<b>Net Fund Balance, Dec 31</b>	<b>(\$33,792,039)</b>	<b>(\$34,809,829)</b>	<b>(\$11,142,449)</b>	<b>21</b>

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Unrestricted General Fund (Fund 1) - Skyline**



	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date	
<b>Income</b>					
1 Federal Income	\$0	\$0	\$0	0%	1
2 State Income	498,046	498,046	0	0%	2
3 Local Income	7,415,526	7,484,998	5,908,220	79%	3
<b>4 Total Income</b>	<b>\$7,913,572</b>	<b>\$7,983,044</b>	<b>\$5,908,220</b>	<b>74%</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$21,888,898	\$22,604,336	\$12,104,147	54%	5
6 Classified Salaries	\$7,998,347	8,351,587	4,381,773	52%	6
7 Employee Benefits	\$9,773,728	10,012,931	5,033,498	50%	7
8 Materials & Supplies	\$1,368,217	1,470,667	313,075	21%	8
9 Operating Expenses	\$2,854,735	3,153,394	393,223	12%	9
10 Capital Outlay	\$38,776	103,523	10,580	10%	10
<b>11 Total Expenses</b>	<b>\$43,922,700</b>	<b>\$45,696,437</b>	<b>\$22,236,296</b>	<b>49%</b>	<b>11</b>
<b>Transfers &amp; Other</b>					
12 Transfers In	\$0	\$26,000	\$26,000	0%	12
13 Other Sources	\$0	0	0	0%	13
14 Transfers out	(\$793,304)	(908,972)	(115,668)	13%	14
15 Contingency	(83,627)	(83,627)	0	0%	15
16 Other Out Go		0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$876,932)</b>	<b>(\$966,600)</b>	<b>(\$89,668)</b>	<b>9%</b>	<b>17</b>
<b>Fund Balance</b>					
18 Net Change in Fund Balance	(\$36,886,060)	(\$38,679,993)	(\$16,417,744)		18
19 Beginning Balance, July 1	0	0	0		19
Adjustments to Beginning					
20 Balance	0	0	0		20
<b>21 Net Fund Balance, Dec 31</b>	<b>(\$36,886,060)</b>	<b>(\$38,679,993)</b>	<b>(\$16,417,744)</b>		<b>21</b>

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Unrestricted General Fund (Fund 1) -District Office**



	<b>2017-18 Adoption Budget</b>	<b>2017-18 Adjusted Budget</b>	<b>2017-18 Actual To Date</b>	<b>% To Date</b>	
<b>Income</b>					
1 Federal Income	\$0	\$0	\$0	0%	1
2 State Income	343,247	478,247	0	0%	2
3 Local Income	63	0	48,167	0%	3
<b>4 Total Income</b>	<b>\$343,310</b>	<b>\$343,310</b>	<b>\$48,167</b>	<b>14%</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$1,134,522	\$1,134,522	\$456,440	40%	5
6 Classified Salaries	\$15,866,488	15,873,800	7,755,365	49%	6
7 Employee Benefits	\$7,785,142	7,779,393	3,574,095	46%	7
8 Materials & Supplies	\$1,513,375	1,987,657	562,210	28%	8
9 Operating Expenses	\$3,425,321	3,993,314	979,353	25%	9
10 Capital Outlay	\$230,900	84,340	51,934	62%	10
<b>11 Total Expenses</b>	<b>\$29,955,747</b>	<b>\$30,853,027</b>	<b>\$13,379,397</b>	<b>43%</b>	<b>11</b>
<b>Transfers &amp; Other</b>					
12 Transfers In	\$0	\$0	\$0	0%	12
13 Other Sources	\$0	0	0	0%	13
14 Transfers out	\$0	0	0	0%	14
15 Contingency		0	0	0%	15
16 Other Out Go		0	0	0%	16
<b>17 Total Transfers/Other</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	(\$29,612,437)	(\$30,509,717)	(\$13,331,230)		18
19 Beginning Balance, July 1	0	0	0		19
Adjustments to Beginning					
20 Balance	0	0	0		20
<b>21 Net Fund Balance, Dec 31</b>	<b>(\$29,612,437)</b>	<b>(\$30,509,717)</b>	<b>(\$13,331,230)</b>		<b>21</b>

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Unrestricted General Fund (Fund 1) -Central Services**



	<b>2017-18 Adoption Budget</b>	<b>2017-18 Adjusted Budget</b>	<b>2017-18 Actual To Date</b>	<b>% To Date</b>	
<b>Income</b>					
1	Federal Income	\$0	\$0	\$0	0% 1
2	State Income	8,301,085	7,822,838	2,987,263	38% 2
3	Local Income	142,370,074	142,725,185	69,873,602	49% 3
4	<b>Total Income</b>	<b>\$150,671,159</b>	150,548,023	<b>\$72,860,865</b>	<b>48% 4</b>
<b>Expenses</b>					
5	Certificated Salaries	\$13,221,144	\$11,492,121	\$104,576	1% 5
6	Classified Salaries	710,382	675,740	308,263	46% 6
7	Employee Benefits	8,629,821	8,139,918	3,823,623	47% 7
8	Materials & Supplies	3,735,458	1,425,414	35,764	3% 8
9	Operating Expenses	10,343,110	10,152,523	3,694,298	36% 9
10	Capital Outlay	95,366	40,053	62,713	157% 10
11	<b>Total Expenses</b>	<b>\$36,735,281</b>	<b>\$31,925,768</b>	<b>\$8,029,237</b>	<b>25% 11</b>
<b>Transfers &amp; Other</b>					
12	Transfers In	\$0	\$0	\$0	0% 12
13	Other Sources	0	0	0	0% 13
14	Transfers out	(3,301,188)	(3,301,188)	0	0% 14
15	Contingency		0	0	0% 15
16	Other Out Go		0	0	0% 16
17	<b>Total Transfers/Other</b>	<b>(\$3,301,188)</b>	<b>(\$3,301,188)</b>	<b>\$0</b>	<b>0% 17</b>
<b>Fund Balance</b>					
18	Net Change in Fund Balance	\$110,634,691	\$115,321,068	\$64,831,628	18
19	Beginning Balance, July 1	0	0	0	19
20	Adjustments to Beginning Balance	0	0	0	20
21	<b>Net Fund Balance, Dec 31</b>	<b>\$110,634,691</b>	<b>\$115,321,068</b>	<b>\$64,831,628</b>	21

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Unrestricted General Fund (Fund 1) - Total District**



SAN MATEO COUNTY  
**COMMUNITY**  
 COLLEGE DISTRICT

	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date	
<b>Revenue</b>					
1 Federal Revenue	\$0	\$0	\$0	0%	1
2 State Revenue	9,927,904	9,593,052	2,987,263	31%	2
3 Local Revenue	167,402,914	167,827,434	89,267,753	53%	3
<b>4 Total Revenue</b>	<b>\$177,330,818</b>	<b>\$177,420,486</b>	<b>\$92,255,016</b>	<b>52%</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$71,177,060	\$70,777,233	\$31,362,220	44%	5
6 Classified Salaries	38,719,695	39,440,546	19,394,134	49%	6
7 Employee Benefits	41,477,136	42,041,070	20,369,357	48%	7
8 Materials & Supplies	7,777,026	6,116,144	1,110,817	18%	8
9 Operating Expenses	23,857,604	24,749,659	5,225,027	21%	9
10 Capital Outlay	385,042	268,911	193,681	72%	10
<b>11 Total Expenses</b>	<b>\$183,393,563</b>	<b>\$183,393,564</b>	<b>\$77,655,236</b>	<b>42%</b>	<b>11</b>
<b>Transfers &amp; Other</b>					
12 Transfers In	\$0	\$26,000	\$29,265	113%	12
13 Other Sources	0	0	0	0%	13
14 Transfers out	(4,683,407)	(4,799,075)	(115,668)	2%	14
15 Contingency	(83,627)	(83,627)	0	0%	15
16 Other Out Go	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$4,767,034)</b>	<b>(\$4,856,702)</b>	<b>(\$86,403)</b>	<b>2%</b>	<b>17</b>
<b>Fund Balance</b>					
18 Net Change in Fund Balance	(\$10,829,780)	(\$10,829,780)	\$14,513,377		18
19 Beginning Balance, July 1	33,882,785	33,882,785	33,882,785		19
Adjustments to Beginning					
20 Balance	0	0	0		20
<b>21 Net Fund Balance, Dec 31</b>	<b>\$23,053,005</b>	<b>\$23,053,005</b>	<b>\$48,396,162</b>		<b>21</b>

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Unrestricted General Fund (Fund 11002) -Cañada**  
**Education Protection Account (EPA)**



	<b>2017-18 Adoption Budget</b>	<b>2017-18 Adjusted Budget</b>	<b>2017-18 Actual To Date</b>	<b>% To Date</b>	
<b>Income</b>					
1	Federal Income	\$0	\$0	\$0	0% 1
2	State Income	298,193	298,193	0	0% 2
3	Local Income	0	0	0	0% 3
4	<b>Total Income</b>	<b>\$298,193</b>	<b>\$298,193</b>	<b>\$0</b>	<b>0%</b> 4
<b>Expenses</b>					
5	Certificated Salaries	\$225,117	\$225,117	\$114,904	51% 5
6	Classified Salaries	0	0	0	0% 6
7	Employee Benefits	73,076	73,076	42,042	58% 7
8	Materials & Supplies	0	0	0	0% 8
9	Operating Expenses	0	0	0	0% 9
10	Capital Outlay	0	0	0	0% 10
11	<b>Total Expenses</b>	<b>\$298,193</b>	<b>\$298,193</b>	<b>\$156,946</b>	<b>53%</b> 11
<b>Transfers &amp; Other</b>					
12	Transfers In	\$0	\$0	\$0	0% 12
13	Other Sources	0	0	0	0% 13
14	Transfers out	0	0	0	0% 14
15	Contingency	0	0	0	0% 15
16	Other Out Go	0	0	0	0% 16
17	<b>Total Transfers/Other</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	\$0	(\$156,946)	18
19	Beginning Balance, July 1	0	0	0	19
	Adjustments to Beginning				
20	Balance	0	0	0	20
21	<b>Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$156,946)</b>	21

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Unrestricted General Fund (Fund 11002) -CSM**  
**Education Protection Account (EPA)**



	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date	
<b>Income</b>					
1 Federal Income	\$0	\$0	\$0	0%	1
2 State Income	487,333	487,333	0	0%	2
3 Local Income	0	0	0	0%	3
<b>4 Total Income</b>	<b>\$487,333</b>	<b>\$487,333</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$316,237	\$316,237	\$166,559	53%	5
6 Classified Salaries	0	0	0	0%	6
7 Employee Benefits	115,427	115,427	60,980	53%	7
8 Materials & Supplies	0	0	0	0%	8
9 Operating Expenses	55,669	55,669	0	0%	9
10 Capital Outlay	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$487,333</b>	<b>\$487,333</b>	<b>\$227,539</b>	<b>47%</b>	<b>11</b>
<b>Transfers &amp; Other</b>					
12 Transfers In	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0%	13
14 Transfers out	0	0	0	0%	14
15 Contingency	0	0	0	0%	15
16 Other Out Go	0	0	0	0%	16
<b>17 Total Transfers/Other</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)	(\$227,539)		18
19 Beginning Balance, July 1	0	0	0		19
Adjustments to Beginning					
20 Balance	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$227,539)</b>		<b>21</b>



**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Unrestricted General Fund (Fund 11002) - Skyline**  
**Education Protection Account (EPA)**



	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date	
<b>Income</b>					
1 Federal Income	\$0	\$0	\$0	0%	1
2 State Income	498,046	498,046	0	0%	2
3 Local Income	0	0	0	0%	3
4 <b>Total Income</b>	<b>\$498,046</b>	<b>\$498,046</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$376,467	\$376,467	\$364,780	97%	5
6 Classified Salaries	0	0	0	0%	6
7 Employee Benefits	121,579	121,579	133,266	110%	7
8 Materials & Supplies	0	0	0	0%	8
9 Operating Expenses	0	0	0	0%	9
10 Capital Outlay	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$498,046</b>	<b>\$498,046</b>	<b>\$498,046</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>					
12 Transfers In	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0%	13
14 Transfers out	0	0	0	0%	14
15 Contingency	0	0	0	0%	15
16 Other Out Go	0	0	0	0%	16
17 <b>Total Transfers/Other</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	(\$498,046)		18
19 Beginning Balance, July 1	0	0	0		19
Adjustments to Beginning					
20 Balance	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$498,046)</b>		<b>21</b>

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Unrestricted General Fund (Fund 11002) -District Office/Central Services**  
**Education Protection Account (EPA)**



	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date	
<b>Income</b>					
1 Federal Income	\$0	\$0	\$0	0%	1
2 State Income	343,247	343,247	933,000	272%	2
3 Local Income	0	0	0	0%	3
<b>4 Total Income</b>	<b>\$343,247</b>	<b>\$343,247</b>	<b>\$933,000</b>	<b>272%</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$0	\$0	\$0	0%	5
6 Classified Salaries	234,143	234,143	66,786	29%	6
7 Employee Benefits	109,104	109,104	35,433	32%	7
8 Materials & Supplies	0	0	0	0%	8
9 Operating Expenses	0	0	0	0%	9
10 Capital Outlay	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$343,247</b>	<b>\$343,247</b>	<b>\$102,220</b>	<b>30%</b>	<b>11</b>
<b>Transfers &amp; Other</b>					
12 Transfers In	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0%	13
14 Transfers out	0	0	0	0%	14
15 Contingency	0	0	0	0%	15
16 Other Out Go	0	0	0	0%	16
<b>17 Total Transfers/Other</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	\$830,780		18
19 Beginning Balance, July 1	0	0	0		19
Adjustments to Beginning					
20 Balance	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$830,780</b>		<b>21</b>

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Unrestricted General Fund (Fund 11002) - Total District**  
**Education Protection Account (EPA)**



	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date	
<b>Revenue</b>					
1 Federal Revenue	\$0	\$0	\$0	0%	1
2 State Revenue	1,626,819	1,626,819	933,000	57%	2
3 Local Revenue	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$1,626,819</b>	<b>\$1,626,819</b>	<b>\$933,000</b>	<b>57%</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$917,821	\$917,821	\$646,242	70%	5
6 Classified Salaries	234,143	234,143	66,786	29%	6
7 Employee Benefits	419,186	419,186	271,722	65%	7
8 Materials & Supplies	0	0	0	0%	8
9 Operating Expenses	55,669	55,669	0	0%	9
10 Capital Outlay	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$1,626,819</b>	<b>\$1,626,819</b>	<b>\$984,751</b>	<b>61%</b>	<b>11</b>
<b>Transfers &amp; Other</b>					
12 Transfers In	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0%	13
14 Transfers out	0	0	0	0%	14
15 Contingency	0	0	0	0%	15
16 Other Out Go	0	0	0	0%	16
<b>17 Total Transfers/Other</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	(\$51,751)		18
19 Beginning Balance, July 1	0	0	0		19
Adjustments to Beginning					
20 Balance	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$51,751)</b>		<b>21</b>



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**  
**2017-18 Mid Year Report**  
**Internal Service - Self-Insurance Fund (Fund 2)**



	<b>2017-18 Adoption Budget</b>	<b>2017-18 Adjusted Budget</b>	<b>2017-18 Actual To Date</b>	<b>% To Date</b>	
<b>Revenue</b>					
1	Federal Revenue	\$0	\$0	\$0	0% 1
2	State Revenue	0	0	0	0% 2
3	Local Revenue	0	0	0	0% 3
4	<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b> 4
<b>Expenses</b>					
5	Certificated Salaries	\$0	\$0	\$0	0% 5
6	Classified Salaries	43,209	43,209	127,846	296% 6
7	Employee Benefits	19,552	19,552	67,069	343% 7
8	Materials & Supplies	5,000	5,000	0	0% 8
9	Operating Expenses	1,498,569	1,498,569	1,662,047	111% 9
10	Capital Outlay	0	0	0	0% 10
11	<b>Total Expenses</b>	<b>\$1,566,330</b>	<b>\$1,566,330</b>	<b>\$1,856,962</b>	<b>119%</b> 11
<b>Transfers &amp; Other</b>					
12	Transfers In	\$1,403,379	\$1,403,379	0	0% 12
13	Other Sources	\$904,210	904,210	467,927	52% 13
14	Transfers out	0	0	0	0% 14
15	Contingency	0	0	0	0% 15
16	Other Out Go	0	0	0	0% 16
17	<b>Total Transfers/Other</b>	<b>\$2,307,589</b>	<b>\$2,307,589</b>	<b>\$467,927</b>	<b>20%</b> 17
<b>Fund Balance</b>					
18	Net Change in Fund Balance	\$741,259	\$741,259	(\$1,389,035)	18
19	Beginning Balance, July 1	7,635,134	7,635,134	7,635,134	19
20	Adjustments to Beginning Balance	0	0	0	20
21	<b>Net Fund Balance, Dec 31</b>	<b>\$8,376,393</b>	<b>\$8,376,393</b>	<b>\$6,246,099</b>	21



SAN MATEO COUNTY  
**COMMUNITY**  
COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Debt Service Fund (Fund 25)**



	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date		
<b>Revenue</b>						
1	Federal Revenue	\$400	\$400	\$0	0%	1
2	State Revenue	0	0	30,340	0%	2
3	Local Revenue	54,421,500	54,421,500	26,599,119	49%	3
4	<b>Total Revenue</b>	<b>\$54,421,900</b>	<b>\$54,421,900</b>	<b>\$26,629,460</b>	<b>49%</b>	4
<b>Expenses</b>						
5	Certificated Salaries	\$0	\$0	\$0	0%	5
6	Classified Salaries	0	0	0	0%	6
7	Employee Benefits	0	0	0	0%	7
8	Materials & Supplies	0	0	0	0%	8
9	Operating Expenses	0	0	0	0%	9
10	Capital Outlay	0	0	0	0%	10
11	<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>						
12	Transfers In	\$0	\$0	0	0%	12
13	Other Sources	\$0	0	0	0%	13
14	Transfers out	0	0	0	0%	14
15	Contingency	0	0	0	0%	15
16	Other Out Go	(54,369,200)	(54,369,200)	(48,123,475)	89%	16
17	<b>Total Transfers/Other</b>	<b>(\$54,369,200)</b>	<b>(\$54,369,200)</b>	<b>(\$48,123,475)</b>	<b>89%</b>	17
<b>Fund Balance</b>						
18	Net Change in Fund Balance	\$52,700	\$52,700	(\$21,494,015)		18
19	Beginning Balance, July 1	53,012,421	53,012,421	53,012,421		19
20	Adjustments to Beginning Balance	0	0	0		20
21	<b>Net Fund Balance, June 30</b>	<b>\$53,065,121</b>	<b>\$53,065,121</b>	<b>\$31,518,406</b>		21



SAN MATEO COUNTY  
**COMMUNITY**  
COLLEGE DISTRICT

## **Restricted General Fund (Fund 3)**

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

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

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



**San Mateo County Community College District**

**2017-18 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS**

**July 1, 2017 - December 31, 2017**

<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>
30038	Child Dev Consrtn Fed/St Yosemite	Federal		8,750	12,500		21,250
30057	Workability III CA Rehab	Federal			(149,214)		(149,214)
30125	CDFA Biocontrol of Olive Fruit Fly	Federal		5,508			5,508
30137	SBDC-HSUSPF	Federal	5,778				5,778
30143	TRIO Upward Bound	Federal		6,759			6,759
30144	NOVA/CCE WIOA Slingshot Grant	Federal				87,724	87,724
31002	Disabled Students Programs and Services	State	23,533	41,382	50,742		115,657
31003	Extended Opportunity Program	State	9,440	60,089	8,308		77,837
31004	Care/EOP	State	518	4,926	4,960		10,404
31012	Foster Parent Training Recr	State		(3,195)			(3,195)
31031	CalWORKs	State	7,196	8,145	7,276		22,617
31033	TANF	Federal	1,435	1,545	1,444		4,424
31142	Student Equity Program	State	14,342	10,218	19,107		43,667
31177	SBDC-HSUSPF GO-Biz	State	17,000				17,000
31181	Chabot-LP CCD IDRC Skyline Auto	State			8,000		8,000
31191	Basic Skills 17-18 appropriation	State	99,761	24,704	136,384		260,849
31197	Community College Completion Grant	State	84,000	34,500	138,000		256,500
31198	Emergency Aid for Dreamer Students	State	31,736	47,026	31,736		110,498
31199	Hunger Free Campus Support CCCCCO	State	14,420	8,534	16,103		39,057
31202	Ohlone CCD DSN Biotech	State			9,500		9,500
32047	UC Regents-Puente Project-Skyline	Local			3,000		3,000
32063	Preschool for All - SMCOE - First 5	Local		(5,000)	5,000		-
32081	SMCGS Grant - Canada Coll Library	Local		2,043			2,043
32083	United Way of the BA-SparkPoint	Local			93,000		93,000
32097	VITA - United Way of the Bay Area	Local	10,000		4,000		14,000
32099	The Grove Fdtn. - SKY CTE Scholars	Local			125,000		125,000
32106	United Way of the BA-SparkPoint	Local		35,000			35,000
35001	Miscellaneous Donations	Local	34		1,213		1,247
<b>Total 2017-2018 Fund 3 Budget Revenue Adjustments</b>			<b>319,193</b>	<b>290,934</b>	<b>526,059</b>	<b>87,724</b>	<b>1,223,910</b>

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
***Restricted General Fund (Fund 3) - Total District***



	<b>2017-18 Adoption Budget</b>	<b>2017-18 Adjusted Budget</b>	<b>2017-18 Actual To Date</b>	<b>% To Date</b>		
<b>Revenue</b>						
1	Federal Revenue	\$13,157,978	\$13,140,207	\$3,326,630	25%	1
2	State Revenue	23,144,892	24,113,283	8,687,962	36%	2
3	Local Revenue	10,290,525	10,448,147	4,015,398	38%	3
4	<b>Total Revenue</b>	<b>\$46,593,395</b>	<b>\$47,701,637</b>	<b>\$16,029,990</b>	<b>34%</b>	4
<b>Expenses</b>						
5	Certificated Salaries	\$6,871,132	\$7,456,492	\$4,228,228	57%	5
6	Classified Salaries	14,810,949	14,641,068	6,085,162	42%	6
7	Employee Benefits	8,481,937	8,436,505	3,317,099	39%	7
8	Materials & Supplies	2,888,089	3,098,618	664,408	21%	8
9	Operating Expenses	14,506,991	13,921,963	3,339,433	24%	9
10	Capital Outlay	625,941	1,129,461	399,429	35%	10
11	<b>Total Expenses</b>	<b>\$48,185,039</b>	<b>\$48,684,107</b>	<b>\$18,033,759</b>	<b>37%</b>	11
<b>Transfers &amp; Other</b>						
12	Transfers In	\$3,132,586	\$3,248,254	\$115,668	4%	12
13	Other Sources	\$0	0	0	0%	13
14	Transfers out	0	(660,418)	(660,418)	100%	14
15	Contingency	0	0	0	0%	15
16	Other Out Go	(1,795,706)	(1,860,130)	(219,258)	12%	16
17	<b>Total Transfers/Other</b>	<b>\$1,336,880</b>	<b>\$727,706</b>	<b>(\$764,008)</b>	<b>-105%</b>	17
<b>Fund Balance</b>						
18	Net Change in Fund Balance	(\$254,764)	(\$254,764)	(\$2,767,777)		18
19	Beginning Balance, July 1	13,676,520	13,676,520	13,676,520		19
20	Adjustments to Beginning Balance	0	0	0		20
21	<b>Net Fund Balance, Dec 31</b>	<b>\$13,421,756</b>	<b>\$13,421,756</b>	<b>\$10,908,743</b>		21

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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.*

**2017-2018 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2017**

LOCATION	PROJECT NAME	FUND NUMBER		ORIGINAL BUDGET	2016-17 BUDGET	EXPENDITURE YTD *	ENCUMBRANCE	AVAILABLE BALANCE *
CANADA	General Capital Fund	40008	40008 Total	0.00	0.00	0.00	15,170.00	(15,170.00)
CAÑADA	CAN Vista Housing Repairs	40301	40301 Total	0.00	5,000,000.00	103,678.47	918,654.01	3,977,667.52
CAÑADA	CAN B9 Exterior Envelope Repairs	40302	40302 Total	0.00	7,000,000.00	884,777.46	849,341.79	5,265,880.75
CAÑADA	CAN Housing Maintenance Reserve	40303	40303 Total	0.00	1,461,284.23	751,784.05	450,032.67	259,467.51
CAÑADA	CAN Walkway Lighting	41322	41322 Total	0.00	583.92	0.00	583.92	0.00
CAÑADA	CAN FY1516 SMSR Projects	43340	43340 Total	0.00	0.00	0.00	0.00	0.00
CAÑADA	CAN FY1617 SMSR Projects	43341	43341 Total	0.00	383,108.00	10,133.50	0.00	372,974.50
CAÑADA	CAN Instructional Equipment	43383	43383 Total	0.00	2,322,956.14	10,088.02	5,080.82	2,307,873.30
CAÑADA	CAN Solar Photovoltaic System	44345	44345 Total	0.00	20,857.40	20,857.40	0.00	0.00
CAÑADA	CAN Bldg 1 Kinesiology and Wellness	44347	44347 Total	0.00	24,300,000.00	40,196.00	23,549,237.99	710,566.01
CAÑADA	CAN Bldg 1 Kinesiology and Wellness	45309	45309 Total	0.00	57,511,692.61	4,650,152.50	39,063,443.93	13,798,096.18
CAÑADA	CAN B23N Math/Science/Tech	45310	45310 Total	0.00	53,235,075.57	4,333,384.03	37,120,902.05	11,780,789.49
CAÑADA	CAN Emergency Building Repairs	45311	45311 Total	0.00	762,246.93	55,877.00	33,172.92	673,197.01
CAÑADA	CAN Technology and Equipment	45312	45312 Total	0.00	948,461.64	94,948.74	132,458.79	721,054.11
CAÑADA	CAN Access Compliance Corrective Items	45313	45313 Total	0.00	374,367.07	287,311.69	110,434.27	(23,378.89)
CAÑADA	CAN Bldg 9 Exterior Envelope Leak Repair	45314	45314 Total	0.00	357,971.92	(387,169.08)	26,443.50	718,697.50
CAÑADA	CAN Central Plant Upgrade	45315	45315 Total	0.00	1,921,020.25	110,605.55	27,845.00	1,782,569.70
CAÑADA	CAN B13 Envelope Repair	45316	45316 Total	0.00	300,000.00	150,149.82	122,554.00	27,296.18
CAÑADA	CAN Small Projects	45322	45322 Total	0.00	578,803.01	0.00	3,454.00	575,349.01
CAÑADA	CAN Small Projects	47323	47323 Total	0.00	7,885.00	7,885.00	0.00	0.00
CSM	CSM Housing Maintenance Reserve	40403	40403 Total	0.00	1,103,620.86	0.00	1,250.00	1,102,370.86
CSM	CSM Exterior Walkway Lighting	41421	41421 Total	0.00	684.00	0.00	684.00	0.00
CSM	CSM Solar and Energy Storage	41423	41423 Total	0.00	640,020.00	0.00	0.00	640,020.00
CSM	CSM Equipment Recycling	42404	42404 Total	0.00	84,976.84	0.00	28,465.42	56,511.42
CSM	CSM Instructional Equipment	43483	43483 Total	0.00	2,269,421.71	16,205.27	0.00	2,253,216.44
CSM	CSM Solar and Energy Storage	43487	43487 Total	0.00	2,361,859.24	1,801.95	0.00	2,360,057.29
CSM	CSM FY1617 SMSR Projects	43489	43489 Total	0.00	2,437,792.00	0.00	0.00	2,437,792.00
CSM	Ergonomic office furniture (completion)	44435	44435 Total	0.00	5,297.45	738.89	0.00	4,558.56
CSM	Haz. Mat. clean-up/disposal	44438	44438 Total	0.00	8,962.24	0.00	0.00	8,962.24
CSM	CSM Claims Contingency	44457	44457 Total	0.00	2,851,314.53	318,016.01	87,783.99	2,445,514.53
CSM	CSM Beach Volleyball	44458	44458 Total	0.00	0.00	7,100.00	91,400.00	(98,500.00)
CSM	CSM Solar and Energy Storage	45406	45406 Total	0.00	0.00	0.00	0.00	0.00
CSM	CSM Bldg 3 Modernization	45407	45407 Total	0.00	14,189,584.56	88,025.33	454,102.33	13,647,456.90
CSM	CSM B17 Student Life/Learning Comm	45408	45408 Total	0.00	3,241,233.62	68,148.28	293,104.18	2,879,981.16
CSM	CSM B19 Center for Emerging Tech.	45409	45409 Total	0.00	2,705,176.34	0.00	44,503.00	2,660,673.34
CSM	CSM Emergency Building Repairs	45411	45411 Total	0.00	740,087.93	112,223.44	95,045.71	532,818.78
CSM	CSM Technology and Equipment	45412	45412 Total	0.00	1,007,613.75	70,573.77	99,337.29	837,702.69
CSM	CSM Marie Curie Pkg Lot Renovation	45413	45413 Total	0.00	0.00	0.00	0.00	0.00
CSM	CSM Water Supply System Upgrade	45415	45415 Total	0.00	77,304.18	2,300.00	21,600.00	53,404.18
CSM	CSM Asphalt Repairs Project	45416	45416 Total	0.00	1,082,611.23	28,982.51	3,039.15	1,050,589.57
CSM	CSM Small Projects	45422	45422 Total	0.00	566,337.03	24,530.65	47,236.40	494,569.98
CSM	CSM North Gateway	47408	47408 Total	0.00	46,623.36	17,683.54	9,705.43	19,234.39
CSM	CSM Small Projects	47423	47423 Total	0.00	27,307.00	27,307.00	0.00	0.00
CSM	CSM Emergency Building Repairs	47424	47424 Total	0.00	0.00	0.00	0.00	0.00
CSM	CSM Bldg 6 Aquatic System Pool Upgrade	47449	47449 Total	0.00	330,947.23	327,387.23	3,560.00	0.00
CSM	CSM B36 Chemistry Ventilation	47452	47452 Total	0.00	183,000.00	0.00	182,666.00	334.00
DISTRICTWIDE	General Capital Projects	40000	40000 Total	0.00	10,901,364.85	0.00	0.00	10,901,364.85
DISTRICTWIDE	College Contingency	40001	40001 Total	0.00	21,925,978.62	0.00	0.00	21,925,978.62
DISTRICTWIDE	College One Time Fd Reserve	40006	40006 Total	0.00	4,500,000.00	0.00	0.00	4,500,000.00
DISTRICTWIDE	Aux Services Use Fee	40007	40007 Total	0.00	96,663.99	0.00	0.00	96,663.99
DISTRICTWIDE	DW Construction Planning Internal Svc Fund	40009	40009 Total	0.00	20,231.25	12,378.71	3,669.29	4,183.25
DISTRICTWIDE	DO Parking Lot Retaining Wall	42005	42005 Total	0.00	447,900.00	0.00	0.00	447,900.00
DISTRICTWIDE	DO Rm 303 Furniture Upgrade	42006	42006 Total	0.00	5,458.33	0.00	0.00	5,458.33
DISTRICTWIDE	DW Athletic Fields Replacement	42103	42103 Total	0.00	767,804.36	27,598.50	5,953.31	734,252.55
DISTRICTWIDE	Redevelopment Program	43001	43001 Total	0.00	1,988,623.47	0.00	0.00	1,988,623.47
DISTRICTWIDE	Physical Plant Instructional Support FY1718	43004	43004 Total	0.00	478,008.00	0.00	0.00	478,008.00
DISTRICTWIDE	Property Management Study	44001	44001 Total	0.00	55,191.28	0.00	0.00	55,191.28
DISTRICTWIDE	PE Vans Purchase	44003	44003 Total	0.00	348,336.34	11,118.12	11,231.76	325,986.46
DISTRICTWIDE	District Facilities Projects	44102	44102 Total	0.00	1,175,929.71	362,400.19	172,321.06	641,208.46
DISTRICTWIDE	District Funded FCI Contingency	44103	44103 Total	0.00	3,681,019.20	0.00	0.00	3,681,019.20
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	44108 Total	0.00	3,741,938.28	746.64	15,934.25	3,725,257.39
DISTRICTWIDE	DW L-T Support/Service/Maintenance	44111	44111 Total	0.00	49,093.89	16,106.66	0.00	32,987.23
DISTRICTWIDE	District Staff Relocation/Expansion	44112	44112 Total	0.00	300,000.00	16,480.72	40,170.51	243,348.77
DISTRICTWIDE	DW CIP3 Master	45000	45000 Total	0.00	10,542,175.19	0.00	0.00	10,542,175.19
DISTRICTWIDE	DW CIP3 Planning	45001	45001 Total	0.00	20,479,374.39	384,643.41	1,418,711.39	18,676,019.59
DISTRICTWIDE	DW Network Core Switch upgrade	45002	45002 Total	0.00	7,125.00	0.00	7,125.00	0.00
DISTRICTWIDE	DW UPS Device(MDF/IDF) Replacement	45003	45003 Total	0.00	351,748.63	5,168.00	98,976.22	247,604.41
DISTRICTWIDE	DW Symetra UPS Device(MPOE) Replace	45004	45004 Total	0.00	152,035.58	3,286.55	105,692.46	43,056.57
DISTRICTWIDE	DW Network Firewall Switch Replacmnt	45005	45005 Total	0.00	740,174.41	103,006.42	16,962.50	620,205.49
DISTRICTWIDE	DW Telephone System Replacement	45006	45006 Total	0.00	1,494,189.19	0.00	0.00	1,494,189.19
DISTRICTWIDE	DW Wireless Access Point(WAP) Repl	45007	45007 Total	0.00	400,977.51	22,712.00	0.00	378,265.51
DISTRICTWIDE	DW Network Switch Upgrade (10 GB)	45008	45008 Total	0.00	440,219.94	208,998.00	6,131.20	225,090.74
DISTRICTWIDE	DW Server Replacement	45009	45009 Total	0.00	1,805,655.63	9,924.34	33,063.97	1,762,667.32
DISTRICTWIDE	DW Fire Alarm Panels Upgrade	45010	45010 Total	0.00	3,759,099.31	61,844.47	2,899,272.68	797,982.16
DISTRICTWIDE	DW Classroom Security Hardware	45011	45011 Total	0.00	883,321.10	442,213.60	26,350.50	414,757.00
DISTRICTWIDE	DW EV Charging Stations Expansion	45012	45012 Total	0.00	264,539.12	0.00	0.00	264,539.12
DISTRICTWIDE	DW Signage Upgrades	45013	45013 Total	0.00	94,544.63	64,056.46	15,150.00	15,338.17
DISTRICTWIDE	DW Technology Replacement	45019	45019 Total	0.00	1,446,904.18	110,162.59	1,980.00	1,334,761.59
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	46112 Total	0.00	6,947.28	9,631.82	0.00	(2,684.54)
DISTRICTWIDE	IVES ITS Project	46113	46113 Total	0.00	5.53	0.00	0.00	5.53

\* NOTE: All negative budget and expenditures reflect prior year corrections. Budgets for projects with negative balances will be revised in the next quarter.

**2017-2018 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2017**

LOCATION	PROJECT NAME	FUND NUMBER		ORIGINAL BUDGET	2016-17 BUDGET	EXPENDITURE YTD *	ENCUMBRANCE	AVAILABLE BALANCE *
DISTRICTWIDE	Bond Construction General	47000	47000 Total	0.00	22,500.00	0.00	0.00	22,500.00
DISTRICTWIDE	DW CIP2 Planning	47001	47001 Total	0.00	25,214.82	4,250.00	2,000.00	18,964.82
DISTRICTWIDE	DW Utility Consumption Measurement	47017	47017 Total	0.00	104,042.33	34,855.25	69,187.08	0.00
DISTRICTWIDE	DW Computer Lab Replacement Project	47019	47019 Total	0.00	588.56	588.56	0.00	0.00
DISTRICTWIDE	DW ESCO Multi Phase Project	47027	47027 Total	0.00	96,436.32	14,850.00	59,878.32	21,708.00
DISTRICTWIDE	District Office Audio/Video Upgrade	47029	47029 Total	0.00	7,951.59	7,951.59	0.00	0.00
SKYLINE	SKY Walkway Lighting	41225	41225 Total	0.00	1,376.00	0.00	1,376.00	0.00
SKYLINE	SKY Bldg 6 Servery	42206	42206 Total	0.00	264,381.35	15,323.88	38,717.70	210,339.77
SKYLINE	SKY Housing	42210	42210 Total	0.00	639,824.68	55,026.52	61,646.52	523,151.64
SKYLINE	SKY Small Projects	42211	42211 Total	0.00	339,167.43	19,718.99	138,855.28	180,593.16
SKYLINE	SKY Instructional Equipment	43283	43283 Total	0.00	739,068.33	126,414.42	23,602.27	589,051.64
SKYLINE	Sky B1 Social Science/Creative Arts	44243	44243 Total	0.00	16,000,000.00	0.00	0.00	16,000,000.00
SKYLINE	SKY Bldg 1 Social Science/Creative Arts	45204	45204 Total	0.00	141,319,211.59	2,179,385.40	102,665,438.52	36,474,387.67
SKYLINE	SKY Bldg 12 Environmental Science	45205	45205 Total	0.00	25,616,189.95	1,784,136.61	23,710,779.58	121,273.76
SKYLINE	SKY Lot L Expansion	45208	45208 Total	0.00	4,071,237.70	2,158,366.44	1,648,787.69	264,083.57
SKYLINE	SKY Bldg 19 and North Campus Improvements	45209	45209 Total	0.00	8,444,541.79	70,497.25	702,380.25	7,671,664.29
SKYLINE	SKY B14 Loma Chica/CDC Renovations	45210	45210 Total	0.00	2,527,817.75	182,327.44	325,986.95	2,019,503.36
SKYLINE	SKY Emergency Building Repairs	45211	45211 Total	0.00	912,102.45	40,629.12	28,078.00	843,395.33
SKYLINE	SKY Technology and Equipment	45212	45212 Total	0.00	1,125,016.40	101,380.36	8,915.66	1,014,720.38
SKYLINE	SKY Small Projects	45222	45222 Total	0.00	556,972.85	0.00	0.00	556,972.85
		<b>TOTAL</b>		0.00	488,614,308.87	20,903,863.05	238,256,618.48	229,453,827.34

\* NOTE: All negative budget and expenditures reflect prior year corrections. Budgets for projects with negative balances will be revised in the next quarter.

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Capital Projects Fund (Fund 4) - Total District**



	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date	
<b>Revenue</b>					
1 Federal Revenue	\$0	\$0	\$0	0%	1
2 State Revenue	1,686,174	1,686,174	511,668	30%	2
3 Local Revenue	1,098,000	1,098,000	658,573	60%	3
<b>4 Total Revenue</b>	<b>\$2,784,174</b>	<b>\$2,784,174</b>	<b>\$1,170,241</b>	<b>42%</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$0	\$0	\$0	0%	5
6 Classified Salaries	3,550,000	3,550,000	1,314,689	37%	6
7 Employee Benefits	1,495,000	1,495,000	510,479	34%	7
8 Materials & Supplies	5,313,327	5,313,327	646,686	12%	8
9 Operating Expenses	14,879,977	34,000,000	5,316,575	16%	9
10 Capital Outlay	73,058,248	53,938,225	13,115,434	\$0	10
<b>11 Total Expenses</b>	<b>\$98,296,552</b>	<b>\$98,296,552</b>	<b>\$20,903,863</b>	<b>21%</b>	<b>11</b>
<b>Transfers &amp; Other</b>					
12 Transfers In	\$0	\$0	0	0%	12
13 Other Sources	\$0	0	480,015	0%	13
14 Transfers out	(372,259)	(372,259)	(297,759)	80%	14
15 Contingency	0	0	0	0%	15
16 Other Out Go	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$372,259)</b>	<b>(\$372,259)</b>	<b>\$182,256</b>	<b>-49%</b>	<b>17</b>
<b>Fund Balance</b>					
18 Net Change in Fund Balance	(\$95,884,637)	(\$95,884,637)	(\$19,551,366)		18
19 Beginning Balance, July 1	209,642,303	209,642,303	209,642,303		19
20 Adjustments to Beginning Balance	0	0	0		20
<b>21 Net Fund Balance, Dec 31</b>	<b>\$113,757,666</b>	<b>\$113,757,666</b>	<b>\$190,090,937</b>		<b>21</b>



## **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. **The Community, Continuing, and Corporate Education (CCCE)** is the newest addition to the enterprise funds with the goal of increasing and meeting educational opportunities and needs in San Mateo County.*



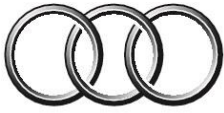
**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Enterprise Fund - Bookstore (Fund 5)**



SAN MATEO COUNTY  
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	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date	
<b>Income</b>					
1 Federal Income	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0%	2
3 Local Income	7,800,000	6,700,000	3,416,142	51%	3
4 <b>Total Income</b>	<b>\$7,800,000</b>	<b>\$6,700,000</b>	<b>\$3,416,142</b>	<b>51%</b>	4
<b>Expenses</b>					
5 Cost of Sales	\$4,325,000	\$3,300,000	\$1,605,013	49%	5
6 Classified Salaries	1,960,000	1,860,000	825,580	44%	6
7 Employee Benefits	640,000	580,000	254,573	44%	7
8 Materials & Supplies	30,000	30,000	6,790	23%	8
9 Operating Expenses	738,000	774,700	629,229	81%	9
10 Capital Outlay	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$7,693,000</b>	<b>\$6,544,700</b>	<b>\$3,321,185</b>	<b>51%</b>	11
<b>Transfers &amp; Other</b>					
12 Transfers In	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0%	13
14 Transfers out	0	0	0	0%	14
15 Contingency	0	0	0	0%	15
16 Other Out Go	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>					
18 Net Change in Fund Balance	\$107,000	\$155,300	\$94,957		18
19 Beginning Balance, July 1	8,024,627	8,024,627	8,024,627		19
20 Adjustments to Beginning Balance	0	0	0		20
21 <b>Net Fund Balance, Dec 31</b>	<b>\$8,131,627</b>	<b>\$8,179,927</b>	<b>\$8,119,584</b>		21

**San Mateo County Community College District**  
**2017-18 Mid -Year Report**  
**Enterprise Fund - Cafeteria (Fund 5)**



SAN MATEO COUNTY  
**COMMUNITY**  
 COLLEGE DISTRICT

	<b>2017-18 Adoption Budget</b>	<b>2017-18 Adjusted Budget</b>	<b>Actual To Date</b>	<b>% To Date</b>	
<b>Revenue</b>					
1	\$0	\$0	\$0	0%	1
2	0	0	0	0%	2
3	410,000	278,500	150,697	54%	3
4	<b>\$410,000</b>	<b>\$278,500</b>	<b>\$150,697</b>	<b>54%</b>	4
<b>Expenses</b>					
5	\$0	\$0	\$0	0%	5
6	69,000	75,000	36,289	48%	6
7	15,000	17,500	8,775	50%	7
8	75,000	0	0	0%	8
9	130,000	130,000	33,526	26%	9
10	0	0	0	0%	10
11	<b>\$289,000</b>	<b>\$222,500</b>	<b>\$78,590</b>	<b>35%</b>	11
<b>Transfers &amp; Other</b>					
12	\$0	\$0	\$0	0%	12
13	0	0	0	0%	13
14	0	0	0	0%	14
15	0	0	0	0%	15
16	0	0	0	0%	16
17	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>					
18	\$121,000	\$56,000	\$72,107		18
19	642,470	642,470	642,470		19
20	0	0	0		20
21	<b>\$763,470</b>	<b>\$698,470</b>	<b>\$714,577</b>		21

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Enterprise Fund - San Mateo Athletic Club/CSM Fitness Center**



	<b>2017-18 Adoption Budget</b>	<b>2017-18 Adjusted Budget</b>	<b>2017-18 Actual To Date</b>	<b>% To Date</b>	
<b>Revenue</b>					
1	Federal Revenue	\$0	\$0	\$0	0% 1
2	State Revenue	0	0	0	0% 2
3	Local Revenue	5,050,000	5,050,000	2,551,747	51% 3
4	<b>Total Revenue</b>	<b>\$5,050,000</b>	<b>\$5,050,000</b>	<b>\$2,551,747</b>	<b>51% 4</b>
<b>Expenses</b>					
5	Cost of Goods Sold	\$0	\$0	0	0% 5
6	Salaries	260,000	280,000	143,474	51% 6
7	Employee Benefits	80,000	100,000	52,364	52% 7
8	Materials & Supplies	0	0	0	0% 8
9	Operating Expenses**	3,600,000	3,560,000	1,795,744	50% 9
10	Capital Outlay	0	0	0	0% 10
11	<b>Total Expenses</b>	<b>\$3,940,000</b>	<b>\$3,940,000</b>	<b>\$1,991,582</b>	<b>51% 11</b>
<b>Transfers &amp; Other</b>					
12	Transfers In	\$0	\$0	\$0	0% 12
13	Other Sources	165,000	165,000	135,121	82% 13
14	Transfers out	0	0	0	0% 14
15	Contingency	0	0	0	0% 15
16	Other Out Go	(208,000)	(208,000)	(93,515)	45% 16
17	<b>Total Transfers/Other</b>	<b>(\$43,000)</b>	<b>(\$43,000)</b>	<b>\$41,606</b>	<b>-97% 17</b>
<b>Fund Balance</b>					
18	Net Change in Fund Balance	\$1,067,000	\$1,067,000	\$601,771	18
19	Beginning Balance, July 1	3,163,713	3,163,713	3,163,713	19
20	Adjustments to Beginning Balance	0	0	0	20
21	<b>Net Fund Balance, Dec 31</b>	<b>\$4,230,713</b>	<b>\$4,230,713</b>	<b>\$3,765,484</b>	<b>21</b>

\*\*Operating expenses consists of salaries and benefits paid by EXOS

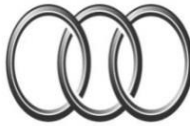
# San Mateo County Community College District 2017-18 Mid -Year Report

## *Enterprise Fund - Community, Continuing, and Corporate Education (Fund 5)*



	2017-18 Adoption Budget	2017-18 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>					
1 Federal Revenue	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0%	2
3 Local Revenue	1,400,000	1,400,000	643,971	46%	3
<b>4 Total Revenue</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$643,971</b>	<b>46%</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$0	\$0	\$0	0%	5
6 Classified Salaries	600,000	630,000	316,492	50%	6
7 Employee Benefits	220,000	240,000	120,817	50%	7
8 Materials & Supplies	26,000	30,000	23,807	79%	8
9 Operating Expenses	545,000	750,000	422,124	56%	9
10 Capital Outlay	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$1,391,000</b>	<b>\$1,650,000</b>	<b>\$883,240</b>	<b>54%</b>	<b>11</b>
<b>Transfers &amp; Other</b>					
12 Transfers In	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0%	13
14 Transfers out	0	0	0	0%	14
15 Contingency	0	0	0	0%	15
16 Other Out Go	0	0	0	0%	16
<b>17 Total Transfers/Other</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	\$9,000	(\$250,000)	(\$239,269)		18
19 Beginning Balance, July 1	531,524	531,524	531,524		19
20 Adjustments to Beginning Balance	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$540,524</b>	<b>\$281,524</b>	<b>\$292,255</b>		<b>21</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 and incidentally produce revenue and non-instructional expense.*

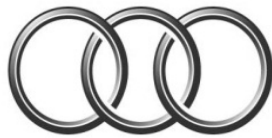
*The District maintains one such fund, the **Child Development Fund**, which is used to account for the activities of the child development centers at the Colleges.*

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Child Development Fund (Fund 6)-Total District**



SAN MATEO COUNTY  
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	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date	
<b>Income</b>					
1 Federal Income	\$54,000	\$54,000	\$21,941	41%	1
2 State Income	121,600	121,600	75,983	62%	2
3 Local Income	574,396	574,396	258,864	45%	3
<b>4 Total Income</b>	<b>\$749,996</b>	<b>\$749,996</b>	<b>\$356,788</b>	<b>48%</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$216,052	\$216,052	\$125,077	58%	5
6 Classified Salaries	644,427	644,427	300,641	47%	6
7 Employee Benefits	329,310	329,310	166,771	51%	7
8 Materials & Supplies	76,158	76,158	35,815	47%	8
9 Operating Expenses	3,750	3,750	242	6%	9
10 Capital Outlay	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$1,269,697</b>	<b>\$1,269,697</b>	<b>\$628,547</b>	<b>50%</b>	<b>11</b>
<b>Transfers &amp; Other</b>					
12 Transfers In	\$519,701	\$519,701	\$271,759	52%	12
13 Other Sources	0	0	0	0%	13
14 Transfers out	0	0	0	0%	14
15 Contingency	0	0	0	0%	15
16 Other Out Go	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$519,701</b>	<b>\$519,701</b>	<b>\$271,759</b>	<b>52%</b>	<b>17</b>
<b>Fund Balance</b>					
18 Net Change in Fund Balance	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0		19
20 Balance	0	0	0		20
<b>21 Net Fund Balance, Dec 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>21</b>



SAN MATEO COUNTY  
**COMMUNITY**  
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## **Expendable Trust Fund**

### **Student Financial Aid**

### **(Fund 7)**

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

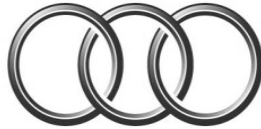


**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Student Aid Fund (Fund 7) - Total District**



SAN MATEO COUNTY  
**COMMUNITY**  
 COLLEGE DISTRICT

	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date	
<b>Revenue</b>					
1 Federal Revenue	\$15,757,178	\$15,757,178	\$7,086,655	45%	1
2 State Revenue	1,185,000	1,185,000	614,216	52%	2
3 Local Revenue	1,000,000	1,000,000	1,031,931	103%	3
<b>4 Total Revenue</b>	<b>\$17,942,178</b>	<b>\$17,942,178</b>	<b>\$8,732,802</b>	<b>49%</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0%	6
7 Employee Benefits	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0%	8
9 Operating Expenses	0	0	0	0%	9
10 Capital Outlay	0	0	0	0%	10
<b>11 Total Expenses</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	\$657,153	\$657,153	0%	12
13 Other Sources	0	0	0	0%	13
				0%	
14 Transfers out	0	0	0	0%	14
15 Contingency	0	0	0	0%	15
16 Other Out Go	(17,942,178)	(18,599,331)	(9,086,081)	49%	16
<b>17 Total Transfers/Other</b>	<b>(\$17,942,178)</b>	<b>(\$17,942,178)</b>	<b>(\$8,428,928)</b>	<b>47%</b>	<b>17</b>
<b>Fund Balance</b>					
18 Net Change in Fund Balance	\$0	\$0	\$303,874		18
19 Beginning Balance, July 1	81,380	81,380	81,380		19
Adjustments to Beginning					
20 Balance	0	0	0		20
<b>21 Net Fund Balance, Dec 31</b>	<b>\$81,380</b>	<b>\$81,380</b>	<b>\$385,254</b>		<b>21</b>



SAN MATEO COUNTY  
**COMMUNITY**  
COLLEGE DISTRICT

## **Retirement Reserve Fund Expendable Trust (Fund 8)**

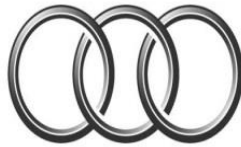
*Also an Expendable Trust, the **Reserve for Post-Retirement Benefits** was established to reflect the District liability that has already been incurred and continues to incur as employees earn the right to health benefits at retirement.*

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

**San Mateo County Community College District**  
**2017-18 Mid Year Report**  
**Reserve Fund for Post Retirement Benefits (Fund 8)**



	2017-18 Adoption Budget	2017-18 Adjusted Budget	2017-18 Actual To Date	% To Date	
<b>Revenue</b>					
1 Federal Revenue	\$0	\$0	\$0	\$0	1
2 State Revenue	0	0	0	\$0	2
3 Local Revenue	32,000	32,000	7,443	\$0	3
<b>4 Total Revenue</b>	<b>\$32,000</b>	<b>\$32,000</b>	<b>\$7,443</b>	<b>\$0</b>	<b>4</b>
<b>Expenses</b>					
5 Certificated Salaries	\$0	\$0	\$0	\$0	5
6 Classified Salaries	0	0	0	\$0	6
7 Employee Benefits	0	0	0	\$0	7
8 Materials & Supplies	0	0	0	\$0	8
9 Operating Expenses	6,000	6,000	7,270	121%	9
10 Capital Outlay	0	0	0	\$0	10
<b>11 Total Expenses</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$7,270</b>	<b>121%</b>	<b>11</b>
<b>Transfers &amp; Other</b>					
12 Transfers In	\$0	\$0	\$0	\$0	12
13 Other Sources	\$4,200,000	4,200,000	2,260,812	54%	13
14 Transfers out	0	0	0	\$0	14
15 Contingency	0	0	0	\$0	15
16 Other Out Go	(12,200,000)	(12,200,000)	0	\$0	16
<b>17 Total Transfers/Other</b>	<b>(\$8,000,000)</b>	<b>(\$8,000,000)</b>	<b>\$2,260,812</b>	<b>(\$0)</b>	<b>17</b>
<b>Fund Balance</b>					
18 Net Change in Fund Balance	(\$7,974,000)	(\$7,974,000)	\$2,260,984		18
19 Beginning Balance, July 1	16,672,716	16,672,716	16,672,716		19
20 Adjustments to Beginning Balance	0	0	0		20
<b>21 Net Fund Balance, Dec 31</b>	<b>\$8,698,716</b>	<b>\$8,698,716</b>	<b>\$18,933,700</b>		<b>21</b>



SAN MATEO COUNTY  
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## **Supplemental Information**

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Page 82 - **Associated Student Body Reports**

Page 88 - **Expenditure Comparison of  
Academic Salaries**

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Budget Activity**

Page 92 - **Expenditure Comparison by Major  
Account Code**

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

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	<u>Annual 2013-14</u>	<u>Amended Annual 2013-14</u>	<u>Annual 2014-15</u>	<u>Annual 2015-16</u>	<u>Annual 2016-17</u>	<u>1st Period 2017-18</u>
<i>College of San Mateo</i>						
Resident						
Fall & Spring	5,943	5,942	5,574	5,429	5,187	4,882
Fall & Spring (NC)	3	3	4	3	3	2
Shifting	-	-	-	-		
Summer (NC)	1	1	1	-	0	0
Summer	<u>786</u>	<u>786</u>	<u>757</u>	<u>718</u>	<u>654</u>	<u>653</u>
Total, Resident	6,733	6,732	6,336	6,150	5,845	5,536
Total, Apprenticeship	88	88	62	64	94	97
Flex-time	5	5	5	8	5	0
Non-Resident						
Fall & Spring	343	343	472	642	881	911
Fall & Spring (N/C)	-	-	1	1	1	1
Summer	<u>23</u>	<u>23</u>	<u>31</u>	<u>44</u>	<u>64</u>	<u>80</u>
Total, Non-Resident	366	366	504	687	947	991
<b>COLLEGE OF SAN MATEO TOTAL</b>	<b>7,192</b>	<b>7,191</b>	<b>6,907</b>	<b>6,909</b>	<b>6,891</b>	<b>6,624</b>
<i>Canada College</i>						
Resident						
Fall & Spring	3,592	3,593	3,419	3,333	3,203	2,947
Fall & Spring (N/C)	23	23	24	16	0	0
Shifting	-	-	-	-		
Summer (N/C)	8	8	9	8	4	
Summer	<u>463</u>	<u>463</u>	<u>488</u>	<u>450</u>	<u>460</u>	<u>458</u>
Total, Resident	4,086	4,087	3,940	3,807	3,668	3,405
Flex-time	4	4	5	6	6	6
Non-Resident						
Fall & Spring	103	103	134	216	255	216
Fall & Spring (N/C)	1	1	2	2		
Summer (N/C)	0	0	-	1	0	
Summer	<u>10</u>	<u>10</u>	<u>16</u>	<u>19</u>	<u>30</u>	<u>42</u>
Total, Non-Resident	114	114	152	238	285	257
<b>CANADA COLLEGE TOTAL</b>	<b>4,204</b>	<b>4,205</b>	<b>4,097</b>	<b>4,051</b>	<b>3,959</b>	<b>3,668</b>

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

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	<u>Annual 2013-14</u>	<u>Amended Annual 2013-14</u>	<u>Annual 2014-15</u>	<u>Annual 2015-16</u>	<u>Annual 2016-17</u>	<u>1st Period 2017-18</u>
<i>Skyline College</i>						
Resident						
Fall & Spring	6,710	6,626	6,531	6,245	5,911	5,773
Fall & Spring (N/C)	37	37	81	55	46	33
Shifting	-	-	-	-		
Summer (N/C)	4	4	7	6	5	5
Summer	<u>998</u>	<u>998</u>	<u>1,067</u>	<u>1,025</u>	<u>918</u>	<u>827</u>
Total, Resident	7,749	7,665	7,686	7,331	6,880	6,638
Total, Apprenticeship	2	2	2	5	3	3
Flex-time	1	1	3	4	4	1
Non-Resident						
Fall & Spring	170	170	193	276	369	397
Fall & Spring (N/C)	1	1	4	2	3	3
Summer (N/C)	0	0	-	-	0	0
Summer	<u>18</u>	<u>18</u>	<u>23</u>	<u>31</u>	<u>35</u>	<u>50</u>
Total, Non-Resident	189	189	220	309	407	450
<b>SKYLINE COLLEGE TOTAL</b>	<b>7,941</b>	<b>7,857</b>	<b>7,911</b>	<b>7,649</b>	<b>7,294</b>	<b>7,092</b>
<i>District</i>						
Resident						
Fall & Spring	16,245	16,161	15,524	15,007	14,302	13,603
Fall & Spring (N/C)	63	63	109	74	49	34
Shifting	0	0	0	0	0	0
Summer (N/C)	13	13	17	14	9	5
Summer	<u>2,247</u>	<u>2,247</u>	<u>2,312</u>	<u>2,193</u>	<u>2,032</u>	<u>1,938</u>
Total, Resident	18,568	18,484	17,962	17,288	16,392	15,580
Total, Apprenticeship	90	90	64	69	97	100
Flex-time	10	10	13	18	15	7
Non-Resident						
Fall & Spring	616	616	799	1,134	1,506	1,524
Fall & Spring (N/C)	2	2	7	5	4	3
Summer (N/C)	1	1	0	1	0	0
Summer	<u>51</u>	<u>51</u>	<u>70</u>	<u>94</u>	<u>129</u>	<u>171</u>
Total, Non-Resident	670	670	876	1,234	1,639	1,698
<b>DISTRICT TOTAL</b>	<b>19,338</b>	<b>19,254</b>	<b>18,915</b>	<b>18,609</b>	<b>18,144</b>	<b>17,385</b>

**BOARD REPORT NO. 18-1-2A**

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

**APPROVAL OF 2018-19 INTEGRATED DISTRICT BUDGET PLANNING CALENDAR**

The budget development process for 2018-19 requires formulation of a budget calendar. Included in the 2018-19 calendar is consultation with the District Committee for Budget and Finance, which is a subcommittee of the District Participatory Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2018-19 in September 2018.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached 2018-19 Integrated District Budget Planning Calendar.



## Integrated District Budget Planning Calendar, 2018-19

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September 2017	Colleges Finalize Spring 2018 Schedule of Classes		
September	College Budget and Planning committees convene <ul style="list-style-type: none"> <li>• Review priorities, budget goals for current year and accomplishments from past year</li> </ul>	District Committee on Budget and Finance convenes	
September - October	Develop program plans and discuss strategies Review external audit reports and audit findings	Discuss Resource allocation model	
October - November	College Budget and Planning committees <ul style="list-style-type: none"> <li>• Develop college budget goals for 2018-19</li> <li>• Review District prelim resource allocation Faculty Obligation Number report due to the State</li> </ul>	College/site presentations of allocation model	
October – December	College Budget and Planning committees <ul style="list-style-type: none"> <li>• Submit hiring priorities</li> <li>• Committees submit tentative recommendation for 2018-19 that includes number of positions to be funded</li> </ul>	Review of Budget Calendar, discussion of budget strategies, new resource allocation, and budget development process	
January	“P1” First Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
January 10	Governor’s 2018-19 Budget Proposal		
January – February	College Budget and Planning committees <ul style="list-style-type: none"> <li>• Review 2017-18 expenditures</li> </ul>	Review/revise draft of Budget and Planning Calendar Review and reassess estimates of 2018-19 Governor’s Budget proposal and discussion of District revenue and expenditure implications (inform DPGC at its next meeting)	Approval of 2018-19 Budget Calendar, review of Governor’s Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities  Presentation of prior year external audit reports and audit findings
January – February	Chancellor’s Council <ul style="list-style-type: none"> <li>• Discussions of budget strategies and allocations</li> </ul>	Continuing discussion of District revenue and expenditure options	Board retreat (February 3) – Review of preliminary District revenue assumptions and expenditure plans as well as budget priorities

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
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January/February	Ongoing State budget hearings Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Colleges Finalize Summer Session 2018 Schedule of Classes	Review of preliminary 2018-19 District revenue assumptions and expenditure plans	District Participatory Governance Council receives budget updates. Board policy discussions/decision regarding budget adjustments
February	Discussion of budget priorities at Colleges and with Chancellor's Cabinet	Review of 2017-18 Mid-Year Budget Report	Approval of 2017-18 Mid-Year Budget Report
March - May	Departments submit budget requests for 2018-19 to College Budget Committees College Budget committees review requests		
March	Colleges Finalize Fall 2018 Schedule of Classes	Review of Board budget priorities and Districtwide allocations	Review/approval of 2018-19 budget priorities and Districtwide allocations.
Mid-March - April	Run preliminary position control worksheets for 2018-19 Colleges ongoing review of position control		
March – April	College Budget and Planning committees <ul style="list-style-type: none"> <li>Preliminary current year 2017-18 ending balance estimates</li> </ul> Colleges prepare for current year external audit		Budget updates with Board; review budget assumptions for Tentative budget  Board Goals for 2018-2019
Mid-May	Governor's May Revise		
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DPGC at its next meeting).	Governor's May Revise; budget priorities, goals and objectives.
May	Site Tentative Budgets completed. Work resumes developing final budget after tentative budget is loaded.	Review of Fiscal Management Self-Assessment Checklist	
June	District Office completes budget input and prepares Tentative Budget document	Review of 2018-19 Tentative Budget	
June 28	Submit 2018-19 Tentative Budget		Adoption of 2018-19 Tentative Budget and 2018-19 Gann Limit
June	"P2" Second Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
June-August	Final adjustments to budget are made.	District Committee on Budget and Finance is updated throughout the	

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
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		summer on major budget changes	
End of June	Enactment of 2018-19 State Budget		
July	County finalizes assessed values		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2017-18 books are closed. District Office completes budget input and prepares 2018-19 Final Budget document		
September 2018	Submit 2018-19 Final Budget		Public hearing and Adoption of 2018-19 Final Budget

**San Mateo County Community College District  
DISTRICT CASH FLOW SUMMARY  
FOR THE QUARTER ENDING DECEMBER 31, 2017**

	GENERAL FUND	Payroll Fund	GENERAL RESTRICTED FUND	INSURANCE & Debt Services FUND	CAPITAL OUTLAY FUND	CHILD CARE FUND	STUDENT AID FUND	POST- RETIREMENT RESERVES
<b>Beg. Cash Balance in County Treasury</b>	16,846,590.41	5,132,375.18	19,591,820.05	62,655,310.86	207,297,771.09	156,941.57	170,016.76	-
<b>Cash inflow from operations:</b>								
Year-to-date Income	92,284,280.70		16,145,657.63	27,097,386.54	1,650,256.36	628,547.22	9,389,954.98	2,268,254.26
Accounts Receivable	4,390,568.19	10,449.70	(1,696,604.23)	118,266.86	(19,604,173.73)	37,096.05	850,335.57	8,094,079.17
Advances / Prepaid	127,648.54	130,502.75	39,500.54	783.32	(2,809,419.51)			
Cash awaiting for deposit	68,818.48							
<b>Total Income</b>	<b>113,717,906.32</b>	<b>5,273,327.63</b>	<b>34,080,373.99</b>	<b>89,871,747.58</b>	<b>186,534,434.21</b>	<b>822,584.84</b>	<b>10,410,307.31</b>	<b>10,362,333.43</b>
<b>Cash outflow for operations:</b>								
Year to date expenditure	77,770,903.86		18,913,432.94	49,980,437.04	21,201,622.04	628,547.22	9,086,081.07	7,270.00
Deferred Income	10,262,396.05		(3,942,131.96)		147,484.00	(137,296.33)	229,771.00	395.88
Account Payable	(8,191,219.75)	1,911,566.76	3,704,348.12	37,035.73	5,204,603.22	16,787.62	1,935,249.90	
<b>Cash Balance From Operations</b>	<b>33,875,826.16</b>	<b>3,361,760.87</b>	<b>15,404,724.89</b>	<b>39,854,274.81</b>	<b>159,980,724.95</b>	<b>314,546.33</b>	<b>(840,794.66)</b>	<b>10,354,667.55</b>
<b>Other Cash inflow</b>								
Medical Flex Plan / Revolv. Fund								
TRANS								
Trusts (JPA & 3CBG)								
<b>Beg. Investment Balance</b>								
LAIF Balance	575.94							-
County Pool Balance	-							7,523,924.86
C.O.P. & Others	37,784,049.31			-	5,000.00			-
Total Beg. Balance	37,784,625.25			-	5,000.00			7,523,924.86
<b>Y.T.D. Investment Balance</b>								
LAIF Balance	580.59							-
County Pool Balance	-							17,878,592.41
Special Bond				-	-			-
C.O.P./Bank CD	29,982,161.20			-	5,000.00			-
Y.T.D. Balance	29,982,741.79			-	5,000.00			17,878,592.41
Net Cash changes from Investment	7,801,883.46			-	-			(10,354,667.55)
Net changes from unrealized gain / (loss)	-			-	-			-
Cash Balance in County Treasury	41,677,709.62	3,361,760.87	15,404,724.89	39,854,274.81	159,980,724.95	314,546.33	(840,794.66)	(0.00)
<b>Net Cash (Excluding TRANS &amp; Trusts)</b>	<b>41,677,709.62</b>	<b>3,361,760.87</b>	<b>15,404,724.89</b>	<b>39,854,274.81</b>	<b>159,980,724.95</b>	<b>314,546.33</b>	<b>(840,794.66)</b>	<b>(0.00)</b>

**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

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

**CHANGE THE PERIOD** ▼

**Fiscal Year: 2017-2018**

**District: (370) SAN MATEO**

**Quarter Ended: (Q2) Dec 31, 2017**

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-2018
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	141,694,473	166,502,653	170,906,514	177,543,685
A.2	Other Financing Sources (Object 8900)	2,396,839	39,665	359,065	58,392
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	<b>144,091,312</b>	<b>166,542,318</b>	<b>171,265,579</b>	<b>177,602,077</b>
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	126,732,713	137,053,786	150,313,244	183,435,403
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	15,294,035	19,491,605	19,255,169	4,964,061
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	<b>142,026,748</b>	<b>156,545,391</b>	<b>169,568,413</b>	<b>188,399,464</b>
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	<b>2,064,564</b>	<b>9,996,927</b>	<b>1,697,166</b>	<b>-10,797,387</b>
D.	<b>Fund Balance, Beginning</b>	<b>20,124,128</b>	<b>22,188,692</b>	<b>32,185,619</b>	<b>33,882,785</b>
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	<b>20,124,128</b>	<b>22,188,692</b>	<b>32,185,619</b>	<b>33,882,785</b>
E.	<b>Fund Balance, Ending (C. + D.2)</b>	<b>22,188,692</b>	<b>32,185,619</b>	<b>33,882,785</b>	<b>23,085,398</b>
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	15.6%	20.6%	20%	12.3%

**II. Annualized Attendance FTES:**

G.1	<b>Annualized FTES (excluding apprentice and non-resident)</b>	17,975	17,306	16,407	15,586
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**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

	Description	As of the specified quarter ended for each fiscal year			
		2014-15	2015-16	2016-17	2017-2018
H.1	Cash, excluding borrowed funds		14,236,757	33,741,877	60,444,195
H.2	Cash, borrowed funds only		21,000,000	25,000,000	0
H.3	<b>Total Cash (H.1+ H.2)</b>	<b>29,344,739</b>	<b>35,236,757</b>	<b>58,741,877</b>	<b>60,444,195</b>

**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)
<b>I. Revenues:</b>					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	177,330,818	177,543,685	92,225,889	51.9%
I.2	Other Financing Sources (Object 8900)	0	26,000	58,392	224.6%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	<b>177,330,818</b>	<b>177,569,685</b>	<b>92,284,281</b>	<b>52%</b>
<b>J. Expenditures:</b>					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	183,393,563	183,435,403	77,655,236	42.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,767,034	4,964,061	115,668	2.3%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	<b>188,160,597</b>	<b>188,399,464</b>	<b>77,770,904</b>	<b>41.3%</b>
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	<b>-10,829,779</b>	<b>-10,829,779</b>	<b>14,513,377</b>	
L.	Adjusted Fund Balance, Beginning	33,882,785	33,882,785	33,882,785	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	<b>23,053,006</b>	<b>23,053,006</b>	<b>48,396,162</b>	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	12.3%	12.2%		

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

**NO**

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

Contract Period Settled (Specify)	Management	Academic		Classified
		Permanent	Temporary	

YYYY-YY	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
<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.)

**Associated Students of Cañada College  
FY 2017-18 2nd Quarter Report  
October 2017-December 2017**

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

**Participatory Governance**

The students continue to serve on **16** committees at Cañada College and the District.

**Student Identification Cards**

The Center for Student Life and Leadership Development continues to produce Student Body Cards for the student body. The Center produced **226** cards this quarter, helped students print **6,238** free pages this quarter, and provided **3,600** discounted bus tokens in this quarter.

**Inter-Club Council (ICC)**

The ASCC continues to encourage students to become an active member on campus through their handouts, fliers, activities, social media and Inter-Club Council. This past quarter **21** clubs remained active.

**Events & Activities**

- October 2017
  - Ongoing ASCC Meetings: Every Thursday from 3:30-5:30pm in Building 2 Room 10
  - Ongoing ICC Meetings: Every Other Monday from 3:30-4:30 in Building 2-10
  - Campus Movie Festival Filming: October 9-18
  - Sponsored: Gary Soto Speaker Series : October 13
  - Sponsored: University of California Santa Cruz:
  - Sponsored: Social Sciences Disciplines Days October 24
  - Sponsored: Social Sciences Disciplines Days: October 25
  - Campus Movie Festival Film Fest: October 25
  - Sponsored: Teatro VisionLa Muerta Baila: October 28
  - Halloween Game of Thrones: October 31
  
- November 2017
  - Ongoing ASCC Meetings: Every Thursday from 3:30-5:30pm in Building 2 Room 10
  - Ongoing ICC Meetings: Every Other Monday from 3:30-4:30 in Building 2-10
  - Ongoing Programming Board Meetings: Every Tuesday from 4:00-5:00pm
  - Sponsored: Cañada Computer Science Club: November 1st
  - LatinX Celebration: November 2
  - Sponsored: UC Davis School Visit: November 3
  - Sponsored: Chocolate Caliente: November 7<sup>th</sup>
  - Sponsored: Gender and Sexuality Alliance Club Conference: November 10-13
  - Sponsored: Veterans Day Service: November 9
  - Sponsored: Differentiation Competition by Math Club: November 9
  - Sponsored: November 17

- International Education Week: November 16
- Sponsored: College for Working Adults Brown Bag Dinner: November 16
- Sponsored: Math and Science Club Karaoke Night: November 16
- Sponsored: Rotaract Club H2OpenDoors: November 21
  
- December 2017
  - Ongoing ASCC Meetings: Every Thursday from 3:30-5:30pm in Building 2 Room 10
  - Ongoing ICC Meetings: Every Other Monday from 3:30-4:30 in Building 2-10
  - Ongoing Programming Board Meetings: Every Tuesday from 4:00-5:00pm
  - San Francisco State University Visit: December 1
  - L.O.V.E.: Living Our Values Every Day: December 7
  - Student Life Winter Training at Museum of Tolerance: December 13, 14, 15



**Associated Students of College of San Mateo  
FY 2017-18 2nd Quarter Report  
October 2017-December 2017**

The Associated Students of College of San Mateo (ASCSM) has had a productive second half of the fall 2017 semester. ASCSM has been able to successfully continue to participate in college governance and has been to create a lively and entertaining campus atmosphere for CSM student, faculty, staff, and administrators. Some of the highlights for the second half of the fall 2017 semester are:

**Ongoing Activities**

In addition to participating in their weekly Student Senate meetings, the members of the ASCSM have also been actively involved with each of their standing committees, including, the Executive Cabinet, Programming Board, the Inter Club Council, Advocacy Board, and Cultural Awareness Board. Additionally, members of the ASCSM Student Senate continued to participate in College and District governance committees.

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

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

**Events and Activities:**

*October 2017:*

- Ongoing: **Nursing Student Association-** See's Candy Fundraiser
- Ongoing: **ASCSM-** Hurricane Relief Fundraiser
- Oct. 2: **Catalyst Project-** Information Tabling
- Oct. 4: **ASCSM-** UNITY Day in Support of DACA Students
- Oct. 6: **Business Club-** Movie Night
- Oct. 13 thru 14: **ASCSM-** CCCSAA Student Leadership Conference
- Oct. 19: **Southeast Asia Culture Club-** Thadingyut (Light Festival)
- Oct. 21: **AGS-** Northern Regional Conference
- Oct. 26: **CSM Democrats-** *Dr. Strangelove* Movie Night
- Oct. 28: **ASCSM-** *First They Killed My Father* Film Screening
- Oct. 31: **Business Club Business-** Plan Pitch Deck Competition Promotion
- Oct. 31 & Nov. 1: **ASCSM-** Halloween and Fall Festival

*November 2017:*

- Ongoing: **ASCSM-** North Bay Fire Relief Fundraiser

- Nov. 1: **Red Cross Club**- Blood Drive
- Nov. 2: **Puente Latinx Club**- Dia De Los Muertos
- Nov. 3: **AGS**- Pie and T-shirt Sale Fundraiser
- Nov. 3: **Business Club**- Advisory Pitch Deck Business Plan Competition Information Meeting
- Nov. 8: **Botany Club**- Native Plant Presentation
- Nov. 8: **ASCSM**- The Soul Music Experience
- Nov 8 thru 12: **Honors Project**- National Collegiate Honors Council Annual Conference
- Nov. 14: **AGS**- Muffins and T-shirt Sale Fundraiser
- Nov. 15: **Global Explores Club**- World Village
- Nov. 15: **Botany Club and Puente Latinx Club**- Cesar Chavez Community Garden Work Day
- Nov. 16: **AGS**- Boba Tea and T-shirt Sale Fundraiser
- Nov. 17: **ASCSM**- CSM High School Jazz Festival
- Nov. 17 thru 18: **ASCSM**- Fall United Collegiate Women's Leadership Conference
- Nov. 29: **Business Club**- Hot Chocolate Giveaway and Pitch Deck Competition Promotion
- Nov. 29: **PTK**- Student Health Forum
- Nov. 30: **AGS**- Muffins and Cookies Sale Fundraiser

*December 2017:*

- Dec. 1: **PTK**- Bone Marrow Registration Information Session
- Dec. 1: **Vakatasi Club/Mana**- Winter Musical Showcase
- Dec. 1: **Business Club**- Pitch Deck Business Competition
- Dec. 1: **STEM Club**- Project HAVFUN Data Collection Event
- Dec. 5: **EOPS Club**- Winter Wonderland (event with the Child Development Center)
- Dec. 5 thru 7: **ASCSM**- Fall 2017 Relaxation Week
- Dec. 6: **Table Top Gaming Club**- X-Wing Miniatures Games Tournament
- Dec. 6 and 7: **ASCSM**- Night Student Outreach Event
- Dec. 8: **Film Club**- *Moonrise Kingdom* Movie Night

**OTHER**

- Provided funding for printing of *The Labyrinth*
- Provided funding for the Robotics Club to buy robotics kits, 3D printing supplies, etc.
- Provided funding for AGS Club newsletter
- New Microwaves for College Center
- Mobile device charging stations for College Center
- New ID Card System and Mobile ID System
- SamTrans Pilot Program - \$20,000 investment

**Associated Students of Skyline College  
FY 2017-18 2nd Quarter Report  
October 2017-December 2017**

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

**Participatory Governance**

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

**Governance Committees**

Academic Senate Governing Council  
Accreditation Oversight Committee  
ACED / Advisory Committee for Employee Development  
College Governance Council  
Curriculum Committee  
District Committee on Budget Finance  
District Participatory Governance Council  
District Public Safety Committee  
District Student Council  
Ed Policy  
Health and Safety Committee  
Institutional Effectiveness Committee  
SEED /Student Equity Committees  
Strategic Planning and Allocation of Resources Committee  
Technology Advisory Committee

**Task Forces & Operational Work Groups**

Art on Campus  
Campus Auxiliary Services Advisory Committee  
Outreach Committee

**Recruitment of Students**

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

**Student Identification Cards**

The Center for Student Life and Leadership Development continues to produce Student ID Cards for the student body with assistance from the ASSC. A new ID card printer was purchased due to the age of the current machine and the increasing demand of ID cards. We hope to integrate more use of the ID cards to enhance student life and student success.

**Skyline Reflection Room**

The Center for Student Life and Leadership Development has been overlooking the new Reflection Room which officially opened in the Fall 2017. We continue to see an increase in room usage by students, faculty, and staff.

### **Skyline Organizations and Clubs (SOCC)**

The ASSC members always encourage other students to become active on campus by their work through SOCC. They also encourage students who do not find a club that interests them to start their own. This quarter the following student groups became official SOCC members: Classical Music Club, Nepalese Heritage Club, Programming Club, Astronomy Club and the National Society of Black Engineers.

### **Programs and Events**

#### **ASSC Meetings**

2017- 2018 Academic Year

ASSC weekly meetings are held every Tuesday from 4-6pm

#### **Trojan Tuesdays**

October 2, November 6 and December 4, 2017:

Students enjoyed a 5% discount at World Cup Coffee and Pacific Dining with their student ID. Trojan Tuesdays are every first Tuesday of the month and are incentives for students to get their student body cards.

#### **Hurricane Harvey Victims Fundraiser**

October 18 and October 23:

In an effort to aid victims in need of assistance, the ASSC sold Costco food to students and people from the community in the cafeteria. The ASSC fundraised \$350 to help the people affected by Hurricane Harvey and all the funds were then given to help the people of the Virgin Islands (U.S. territory).

#### **Skylloween**

October 31, 2017:

The ASSC hosted their annual Skylloween event including three costume contests, a food bazaar, costume photoshoots in the photo lab, various games and fundraisers by Skyline College clubs. The event was a great opportunity for clubs to recruit members and to promote themselves to students.

#### **North Bay Fire Victims Fundraiser**

November 20, 2017:

The ASSC fundraised to help those affected by the deadly and devastating wildfires that destroyed thousands of homes in the North Bay Area. The ASSC sold Costco food to students and people from the community in the cafeteria. In total they raised \$700 and all the funds were given to help the people in the North Bay (Marin County).

#### **Native American Heritage Reception**

November 30, 2017:

To close out Native Heritage Month (November), the ASSC held a mini reception in room 6210. Twelve unique and contemporary Native American photographs were selected to be on display for the rest of 2017 as our Native gallery here on campus. The ASSC had guest speakers from the community and featured members of the Native American Club to speak and participate.

**San Mateo County Community College District  
ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000**

Page 1

	TOTAL GEN'L FUND EXPENSES 1XXXX only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>2009-2010</b>							
Cañada College	\$9,683,963	\$3,740,868	38.63%	\$4,033,155	41.65%	\$815,033	8.42%
College of San Mateo	\$20,281,012	\$9,168,526	45.21%	\$6,956,250	34.30%	\$1,711,121	8.44%
Skyline College	\$16,433,139	\$6,342,370	38.59%	\$6,387,439	38.87%	\$1,442,241	8.78%
Central Svcs/District Office	\$1,204,175	\$0	0.00%	\$441,511	36.67%	\$173,649	14.42%
<b>Total</b>	<b>\$47,602,290</b>	<b>\$19,251,764</b>	<b>40.44%</b>	<b>\$17,818,355</b>	<b>37.43%</b>	<b>\$4,142,044</b>	<b>8.70%</b>
<b>2010-2011</b>							
Cañada College	\$8,839,531	\$3,868,844	43.77%	\$2,888,162	32.67%	\$866,088	9.80%
College of San Mateo	\$17,470,185	\$8,923,903	51.08%	\$4,599,288	26.33%	\$1,663,052	9.52%
Skyline College	\$15,064,877	\$6,317,838	41.94%	\$5,200,208	34.52%	\$1,490,781	9.90%
Central Svcs/District Office	\$1,038,171	\$0	0.00%	\$277,950	26.77%	\$212,709	20.49%
<b>Total</b>	<b>\$42,412,764</b>	<b>\$19,110,585</b>	<b>45.06%</b>	<b>\$12,965,608</b>	<b>30.57%</b>	<b>\$4,232,631</b>	<b>9.98%</b>
<b>2011-2012</b>							
Cañada College	\$9,504,948	\$4,154,751	43.71%	\$2,987,837	31.43%	\$947,621	9.97%
College of San Mateo	\$17,648,853	\$9,026,429	51.14%	\$4,578,415	25.94%	\$1,570,880	8.90%
Skyline College	\$15,486,881	\$6,330,003	40.87%	\$5,342,679	34.50%	\$1,505,204	9.72%
Central Svcs/District Office	\$1,057,360	\$0	0.00%	\$417,928	39.53%	\$33,992	3.21%
<b>Total</b>	<b>\$43,698,042</b>	<b>\$19,511,183</b>	<b>44.65%</b>	<b>\$13,326,858</b>	<b>30.50%</b>	<b>\$4,057,697</b>	<b>9.29%</b>
<b>2012-2013</b>							
Cañada College	\$9,943,793	\$4,171,757	41.95%	\$3,390,409	34.10%	\$1,006,771	10.12%
College of San Mateo	\$17,768,589	\$8,815,824	49.61%	\$4,558,772	25.66%	\$1,832,398	10.31%
Skyline College	\$16,811,626	\$6,841,045	40.69%	\$5,564,218	33.10%	\$1,761,224	10.48%
Central Svcs/District Office	\$1,174,073	\$0	0.00%	\$457,096	38.93%	\$85,000	7.24%
<b>Total</b>	<b>\$45,698,081</b>	<b>\$19,828,626</b>	<b>43.39%</b>	<b>\$13,970,495</b>	<b>30.57%</b>	<b>\$4,685,392</b>	<b>10.25%</b>
<b>2013-2014</b>							
Cañada College	\$10,247,632	\$4,520,945	44.12%	\$3,262,439	31.84%	\$961,382	9.38%
College of San Mateo	\$18,665,362	\$8,948,187	47.94%	\$5,168,007	27.69%	\$1,804,152	9.67%
Skyline College	\$18,825,411	\$7,691,971	40.86%	\$6,205,723	32.96%	\$1,791,980	9.52%
Central Svcs/District Office	\$785,355	\$0	0.00%	\$55,271	7.04%	\$87,346	11.12%
<b>Total</b>	<b>\$48,523,760</b>	<b>\$21,161,103</b>	<b>43.61%</b>	<b>\$14,691,440</b>	<b>30.28%</b>	<b>\$4,644,860</b>	<b>9.57%</b>
<b>2014-2015</b>							
Cañada College	\$10,710,403	\$5,095,673	47.58%	\$3,228,160	30.14%	\$883,703	8.25%
College of San Mateo	\$20,330,599	\$9,316,009	45.82%	\$6,261,937	30.80%	\$2,007,636	9.87%
Skyline College	\$20,039,270	\$8,044,694	40.14%	\$6,913,917	34.50%	\$1,944,923	9.71%
Central Svcs/District Office	\$906,074	\$0	0.00%	\$167,004	18.43%	\$96,332	10.63%
<b>Total</b>	<b>\$51,986,345</b>	<b>\$22,456,376</b>	<b>43.20%</b>	<b>\$16,571,018</b>	<b>31.88%</b>	<b>\$4,932,595</b>	<b>9.49%</b>
<b>2015-2016</b>							
Cañada College	\$12,132,082	\$5,485,703	45.22%	\$3,922,609	32.33%	\$931,777	7.68%
College of San Mateo	\$21,046,719	\$9,282,687	44.11%	\$7,105,954	33.76%	\$1,857,344	8.82%
Skyline College	\$20,580,037	\$7,988,894	38.82%	\$7,382,591	35.87%	\$1,782,666	8.66%
Central Svcs/District Office	\$1,263,237	\$0	0.00%	\$144,369	11.43%	\$55,176	4.37%
<b>Total</b>	<b>\$55,022,075</b>	<b>\$22,757,284</b>	<b>41.36%</b>	<b>\$18,555,523</b>	<b>33.72%</b>	<b>\$4,626,962</b>	<b>8.41%</b>
<b>2016-2017</b>							
Cañada College	\$10,920,420	\$5,697,064	52.17%	\$4,102,378	37.57%	\$1,120,979	10.26%
College of San Mateo	\$18,741,819	\$9,902,436	52.84%	\$7,132,974	38.06%	\$1,706,410	9.10%
Skyline College	\$18,900,735	\$8,747,924	46.28%	\$7,702,427	40.75%	\$2,450,385	12.96%
Central Svcs/District Office	\$1,028,733	\$0	0.00%	\$0	0.00%	\$121,116	0.00%
<b>Total</b>	<b>\$49,591,708</b>	<b>\$24,347,423</b>	<b>49.10%</b>	<b>\$18,937,778</b>	<b>38.19%</b>	<b>\$5,398,889</b>	<b>10.89%</b>

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

**San Mateo County Community College District**  
**ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000**

Page 2

	TOTAL GEN'L FUND EXPENSES 1XXXX only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>2009-2010</b>							
Cañada College	\$9,683,963	\$119,100	1.23%	\$866,858	8.95%	\$108,950	1.13%
College of San Mateo	\$20,281,012	\$373,036	1.84%	\$1,766,127	8.71%	\$305,952	1.51%
Skyline College	\$16,433,139	\$610,178	3.71%	\$1,427,006	8.68%	\$223,905	1.36%
Central Svcs/District Office	\$1,204,175	\$69,571	5.78%	\$519,445	43.14%	\$0	0.00%
<b>Total</b>	<b>\$47,602,290</b>	<b>\$1,171,884</b>	<b>2.46%</b>	<b>\$4,579,436</b>	<b>9.62%</b>	<b>\$638,807</b>	<b>1.34%</b>
<b>2010-2011</b>							
Cañada College	\$8,839,531	\$77,926	0.88%	\$999,043	11.30%	\$139,467	1.58%
College of San Mateo	\$17,470,185	\$358,601	2.05%	\$1,702,549	9.75%	\$222,792	1.28%
Skyline College	\$15,064,877	\$467,433	3.10%	\$1,445,633	9.60%	\$142,984	0.95%
Central Svcs/District Office	\$1,038,171	\$33,308	3.21%	\$514,204	49.53%	\$0	0.00%
<b>Total</b>	<b>\$42,412,764</b>	<b>\$937,267</b>	<b>2.21%</b>	<b>\$4,661,430</b>	<b>10.99%</b>	<b>\$505,243</b>	<b>1.19%</b>
<b>2011-2012</b>							
Cañada College	\$9,504,948	\$32,626	0.34%	\$1,122,933	11.81%	\$259,181	2.73%
College of San Mateo	\$17,648,853	\$340,081	1.93%	\$1,748,429	9.91%	\$384,618	2.18%
Skyline College	\$15,486,881	\$694,042	4.48%	\$1,500,122	9.69%	\$114,832	0.74%
Central Svcs/District Office	\$1,057,360	\$61,746	5.84%	\$543,695	51.42%	\$0	0.00%
<b>Total</b>	<b>\$43,698,042</b>	<b>\$1,128,494</b>	<b>2.58%</b>	<b>\$4,915,180</b>	<b>11.25%</b>	<b>\$758,630</b>	<b>1.74%</b>
<b>2012-2013</b>							
Cañada College	\$9,943,793	\$72,959	0.73%	\$1,135,854	11.42%	\$166,043	1.67%
College of San Mateo	\$17,768,589	\$353,385	1.99%	\$1,821,540	10.25%	\$386,669	2.18%
Skyline College	\$16,811,626	\$712,832	4.24%	\$1,729,869	10.29%	\$202,439	1.20%
Central Svcs/District Office	\$1,174,073	\$66,684	5.68%	\$565,294	48.15%	\$0	0.00%
<b>Total</b>	<b>\$45,698,081</b>	<b>\$1,205,859</b>	<b>2.64%</b>	<b>\$5,252,557</b>	<b>11.49%</b>	<b>\$755,151</b>	<b>1.65%</b>
<b>2013-2014</b>							
Cañada College	\$10,247,632	\$58,396	0.57%	\$1,270,193	12.39%	\$174,277	1.70%
College of San Mateo	\$18,665,362	\$422,211	2.26%	\$1,915,297	10.26%	\$407,508	2.18%
Skyline College	\$18,825,411	\$1,086,346	5.77%	\$1,779,676	9.45%	\$269,714	1.43%
Central Svcs/District Office	\$785,355	\$72,561	9.24%	\$570,177	72.60%	\$0	0.00%
<b>Total</b>	<b>\$48,523,760</b>	<b>\$1,639,514</b>	<b>3.38%</b>	<b>\$5,535,344</b>	<b>11.41%</b>	<b>\$851,499</b>	<b>1.75%</b>
<b>2014-2015</b>							
Cañada College	\$10,710,403	\$21,593	0.20%	\$1,556,704	14.53%	\$17,663	0.16%
College of San Mateo	\$20,330,599	\$434,932	2.14%	\$2,092,564	10.29%	\$301,291	1.48%
Skyline College	\$20,039,270	\$494,447	2.47%	\$1,933,708	9.65%	\$566,731	2.83%
Central Svcs/District Office	\$906,074	\$73,125	8.07%	\$594,668	65.63%	\$0	0.00%
<b>Total</b>	<b>\$51,986,345</b>	<b>\$1,024,097</b>	<b>1.97%</b>	<b>\$6,177,644</b>	<b>11.88%</b>	<b>\$885,684</b>	<b>1.70%</b>
<b>2015-2016</b>							
Cañada College	\$12,132,082	\$157,842	1.30%	\$1,542,432	12.71%	\$91,720	0.76%
College of San Mateo	\$21,046,719	\$335,427	1.59%	\$2,132,229	10.13%	\$333,078	1.58%
Skyline College	\$20,580,037	\$626,667	3.05%	\$2,063,752	10.03%	\$735,467	3.57%
Central Svcs/District Office	\$1,263,237	\$105,447	8.35%	\$958,245	75.86%	\$0	0.00%
<b>Total</b>	<b>\$55,022,075</b>	<b>\$1,225,383</b>	<b>2.23%</b>	<b>\$6,696,658</b>	<b>12.17%</b>	<b>\$1,160,265</b>	<b>2.11%</b>
<b>2016-2017</b>							
Cañada College	\$10,920,420	\$258,782	2.37%	\$1,648,384	15.09%	\$163,354	1.50%
College of San Mateo	\$18,741,819	\$483,929	2.58%	\$2,263,008	12.07%	\$248,423	1.33%
Skyline College	\$18,900,735	\$737,067	3.90%	\$2,276,616	12.05%	\$820,379	4.34%
Central Svcs/District Office	\$1,028,733	\$0	0.00%	\$907,617	88.23%	\$0	0.00%
<b>Total</b>	<b>\$49,591,708</b>	<b>\$1,479,777</b>	<b>2.98%</b>	<b>\$7,095,626</b>	<b>14.31%</b>	<b>\$1,232,156</b>	<b>2.48%</b>

Expenditures represent certificated salary expenses in the unrestricted general fund (Fund 1) for all activity centers

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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>2009-2010</b>								
Cañada College	\$16,519,183	5,186	\$12,792,917	77.44%	\$2,467	\$2,333,747	14.13%	\$450
College of San Mateo	\$31,501,317	9,483	\$25,149,352	79.84%	\$2,652	\$3,702,548	11.75%	\$390
Skyline College	\$26,211,975	8,852	\$20,789,297	79.31%	\$2,349	\$3,245,316	12.38%	\$367
Central Svcs/District Of	\$34,532,789	0	\$8,480,482	24.56%	\$0	\$341,187	0.99%	\$0
<b>Total</b>	<b>\$108,765,264</b>	<b>23,521</b>	<b>\$67,212,048</b>	<b>61.80%</b>	<b>\$2,858</b>	<b>\$9,622,798</b>	<b>8.85%</b>	<b>\$409</b>
<b>2010-2011</b>								
Cañada College	\$16,572,499	4,764	\$12,616,683	76.13%	\$2,648	\$2,408,129	14.53%	\$505
College of San Mateo	\$31,261,092	8,266	\$25,179,738	80.55%	\$3,046	\$3,573,014	11.43%	\$432
Skyline College	\$26,880,908	8,253	\$21,797,099	81.09%	\$2,641	\$2,919,213	10.86%	\$354
Central Svcs/District Of	\$34,781,850	0	\$9,392,721	27.00%	\$0	\$78,957	0.23%	\$0
<b>Total</b>	<b>\$109,496,350</b>	<b>21,283</b>	<b>\$68,986,240</b>	<b>63.00%</b>	<b>\$3,241</b>	<b>\$8,979,312</b>	<b>8.20%</b>	<b>\$422</b>
<b>2011-2012</b>								
Cañada College	\$17,253,719	4,603	\$12,269,544	67.68%	\$2,666	\$3,352,175	18.49%	\$728
College of San Mateo	\$29,725,875	7,912	\$22,893,040	78.21%	\$2,893	\$4,213,301	14.39%	\$533
Skyline College	\$26,112,579	8,449	\$20,091,160	40.85%	\$2,378	\$3,780,352	7.69%	\$447
Central Svcs/District Of	\$38,115,015	0	\$7,268,389	19.07%	\$0	\$692,690	1.82%	\$0
<b>Total</b>	<b>\$111,207,188</b>	<b>20,964</b>	<b>\$62,522,132</b>	<b>56.22%</b>	<b>\$2,982</b>	<b>\$12,038,517</b>	<b>10.83%</b>	<b>\$574</b>
<b>2012-2013</b>								
Cañada College	\$17,999,903	4,387	\$13,518,910	75.40%	\$3,082	\$2,779,740	15.50%	\$634
College of San Mateo	\$30,793,718	7,685	\$24,020,917	78.97%	\$3,126	\$3,778,708	12.42%	\$492
Skyline College	\$29,143,082	8,168	\$22,584,241	79.27%	\$2,765	\$3,664,768	12.86%	\$449
Central Svcs/District Of	\$36,348,552	0	\$7,077,143	19.47%	\$0	\$714,434	1.97%	\$0
<b>Total</b>	<b>\$114,285,254</b>	<b>20,240</b>	<b>\$67,201,210</b>	<b>58.80%</b>	<b>\$3,320</b>	<b>\$10,937,650</b>	<b>9.57%</b>	<b>\$540</b>
<b>2013-2014</b>								
Cañada College	\$18,787,675	4,204	\$14,109,445	75.10%	\$3,356	\$3,072,553	16.35%	\$731
College of San Mateo	\$30,919,934	7,192	\$24,063,872	77.83%	\$3,346	\$3,615,664	11.69%	\$503
Skyline College	\$31,767,514	7,858	\$24,311,807	76.53%	\$3,094	\$4,233,625	13.33%	\$539
Central Svcs/District Of	\$37,494,776	0	\$7,362,936	19.64%	\$0	\$794,384	2.12%	\$0
<b>Total</b>	<b>\$118,969,899</b>	<b>19,254</b>	<b>\$69,848,061</b>	<b>58.71%</b>	<b>\$3,628</b>	<b>\$11,716,227</b>	<b>9.85%</b>	<b>\$609</b>
<b>2014-2015</b>								
Cañada College	\$19,430,743	4,097	\$14,468,017	81.55%	\$3,531	\$3,274,015	18.45%	\$799
College of San Mateo	\$34,286,291	6,907	\$26,869,025	86.86%	\$3,890	\$4,063,339	13.14%	\$588
Skyline College	\$34,017,280	7,911	\$26,541,551	85.44%	\$3,355	\$4,521,773	14.56%	\$572
Central Svcs/District Of	\$37,175,674	0	\$4,673,421	12.57%	\$0	\$675,083	1.82%	\$0
<b>Total</b>	<b>\$124,909,988</b>	<b>18,915</b>	<b>\$72,552,014</b>	<b>58.08%</b>	<b>\$3,836</b>	<b>\$12,534,210</b>	<b>10.03%</b>	<b>\$663</b>
<b>2015-16</b>								
Cañada College	\$23,098,773	4,051	\$17,127,939	82.79%	\$4,228	\$3,559,976	17.21%	\$879
College of San Mateo	\$37,318,659	6,909	\$29,493,929	87.10%	\$4,269	\$4,368,223	12.90%	\$632
Skyline College	\$39,514,618	7,649	\$31,434,522	87.06%	\$4,110	\$4,670,880	12.94%	\$611
Central Svcs/District Of	\$42,839,404	0	\$7,475,941	17.45%	\$0	\$1,256,512	2.93%	\$0
<b>Total</b>	<b>\$142,771,454</b>	<b>18,609</b>	<b>\$85,532,331</b>	<b>59.91%</b>	<b>\$4,596</b>	<b>\$13,855,592</b>	<b>9.70%</b>	<b>\$745</b>
<b>2016-17</b>								
Cañada College	\$25,847,164	3,959	\$18,108,374	80.88%	\$4,574	\$4,279,755	19.12%	\$1,081
College of San Mateo	\$40,526,887	6,891	\$30,496,905	86.49%	\$4,426	\$4,763,561	13.51%	\$691
Skyline College	\$41,828,304	7,294	\$32,045,710	84.75%	\$4,393	\$5,766,200	15.25%	\$791
Central Svcs/District Of	\$44,567,073	0	\$6,785,678	15.23%	\$0	\$1,733,632	3.89%	\$0
<b>Total</b>	<b>\$152,769,428</b>	<b>18,144</b>	<b>\$87,436,667</b>	<b>57.23%</b>	<b>\$4,819</b>	<b>\$16,543,148</b>	<b>10.83%</b>	<b>\$912</b>

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
2. Instruction/Instructional Services includes activity centers 0100 through 6100
3. Student Services includes activity centers 6200 through 6400

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

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	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>2009-2010</b>								
Cañada College	\$16,519,183	5,186	\$25,665	0.16%	\$5	\$1,366,854	8.27%	\$264
College of San Mateo	\$31,501,317	9,483	\$43,463	0.14%	\$5	\$2,605,954	8.27%	\$275
Skyline College	\$26,211,975	8,852	\$68,909	0.26%	\$8	\$2,108,453	8.04%	\$238
Central Svcs/District Office	\$34,532,789	0	\$11,290,028	32.69%	\$0	\$14,421,092	41.76%	\$0
<b>Total</b>	<b>\$108,765,264</b>	<b>23,521</b>	<b>\$11,428,065</b>	<b>10.51%</b>	<b>\$486</b>	<b>\$20,502,353</b>	<b>18.85%</b>	<b>\$872</b>
<b>2010-2011</b>								
Cañada College	\$16,572,499	4,764	\$24,201	0.15%	\$5	\$1,523,486	9.19%	\$320
College of San Mateo	\$31,261,092	8,266	\$30,638	0.10%	\$4	\$2,477,702	7.93%	\$300
Skyline College	\$26,880,908	8,253	\$74,138	0.28%	\$9	\$2,090,459	7.78%	\$253
Central Svcs/District Office	\$34,781,850	0	\$11,342,390	32.61%	\$0	\$13,967,783	40.16%	\$0
<b>Total</b>	<b>\$109,496,350</b>	<b>21,283</b>	<b>\$11,471,367</b>	<b>10.48%</b>	<b>\$539</b>	<b>\$20,059,430</b>	<b>18.32%</b>	<b>\$943</b>
<b>2011-12</b>								
Cañada College	\$17,253,719	4,603	\$24,201	0.14%	\$5	\$1,607,800	9.32%	\$349
College of San Mateo	\$29,725,875	7,912	\$47,808	0.16%	\$6	\$2,571,726	8.65%	\$325
Skyline College	\$26,112,579	8,449	\$70,384	0.27%	\$8	\$2,170,683	8.31%	\$257
Central Svcs/District Office	\$38,115,015	0	\$11,595,818	30.42%	\$0	\$18,558,118	48.69%	\$0
<b>Total</b>	<b>\$111,207,188</b>	<b>20,964</b>	<b>\$11,738,212</b>	<b>10.56%</b>	<b>\$560</b>	<b>\$24,908,327</b>	<b>22.40%</b>	<b>\$1,188</b>
<b>2012-13</b>								
Cañada College	\$17,999,903	4,387	\$24,927	0.14%	\$6	\$1,676,326	9.31%	\$382
College of San Mateo	\$30,793,718	7,685	\$68,779	0.22%	\$9	\$2,925,314	9.50%	\$381
Skyline College	\$29,143,082	8,168	\$99,638	0.34%	\$12	\$2,794,435	9.59%	\$342
Central Svcs/District Office	\$36,348,552	0	\$13,428,118	36.94%	\$0	\$15,128,857	41.62%	\$0
<b>Total</b>	<b>\$114,285,254</b>	<b>20,240</b>	<b>\$13,621,462</b>	<b>11.92%</b>	<b>\$673</b>	<b>\$22,524,931</b>	<b>19.71%</b>	<b>\$1,113</b>
<b>2013-2014</b>								
Cañada College	\$18,787,675	4,204	\$25,665	0.14%	\$6	\$1,580,010	8.41%	\$376
College of San Mateo	\$30,919,934	7,192	\$78,904	0.26%	\$11	\$3,161,494	10.22%	\$440
Skyline College	\$31,767,514	7,858	\$55,683	0.18%	\$7	\$3,166,399	9.97%	\$403
Central Svcs/District Office	\$37,494,776	0	\$14,123,966	37.67%	\$0	\$15,213,490	40.57%	\$0
<b>Total</b>	<b>\$118,969,899</b>	<b>19,254</b>	<b>\$14,284,219</b>	<b>12.01%</b>	<b>\$742</b>	<b>\$23,121,393</b>	<b>19.43%</b>	<b>\$1,201</b>
<b>2014-2015</b>								
Cañada College	\$19,430,743	4,097	\$27,272	0.14%	\$7	\$1,661,438	8.55%	\$406
College of San Mateo	\$34,286,291	6,907	\$30,985	0.09%	\$4	\$3,322,943	9.69%	\$481
Skyline College	\$34,017,280	7,911	\$57,011	0.17%	\$7	\$2,896,945	8.52%	\$366
Central Svcs/District Office	\$37,175,674	0	\$14,276,028	38.40%	\$0	\$17,551,143	47.21%	\$0
<b>Total</b>	<b>\$124,909,988</b>	<b>18,915</b>	<b>\$14,391,295</b>	<b>11.52%</b>	<b>\$761</b>	<b>\$25,432,468</b>	<b>20.36%</b>	<b>\$1,345</b>
<b>2015-16</b>								
Cañada College	\$23,098,773	4,051	\$25,383	0.11%	\$6	\$2,385,475	10.33%	\$589
College of San Mateo	\$37,318,659	6,909	\$23,099	0.06%	\$3	\$3,433,408	9.20%	\$497
Skyline College	\$39,514,618	7,649	\$85,536	0.22%	\$11	\$3,323,680	8.41%	\$435
Central Svcs/District Office	\$42,839,404	0	\$15,921,746	37.17%	\$0	\$18,185,204	42.45%	\$0
<b>Total</b>	<b>\$142,771,454</b>	<b>18,609</b>	<b>\$16,055,765</b>	<b>11.25%</b>	<b>\$863</b>	<b>\$27,327,767</b>	<b>19.14%</b>	<b>\$1,469</b>
<b>2016-17</b>								
Cañada College	\$25,847,164	3,959	\$29,271	0.11%	\$7	\$3,429,765	13.27%	\$866
College of San Mateo	\$40,526,887	6,891	\$15,933	0.04%	\$2	\$5,250,488	12.96%	\$762
Skyline College	\$41,828,304	7,294	\$119,099	0.28%	\$16	\$3,897,295	9.32%	\$534
Central Svcs/District Office	\$44,567,073	0	\$16,401,375	36.80%	\$0	\$19,646,388	44.08%	\$0
<b>Total</b>	<b>\$152,769,428</b>	<b>18,144</b>	<b>\$16,565,677</b>	<b>10.84%</b>	<b>\$913</b>	<b>\$32,223,936</b>	<b>21.09%</b>	<b>\$1,776</b>

Notes:

- Plant Operations includes activity center 6500
- Institutional Support includes activity centers 6600 through 6700
- Totals do **not** include Ancillary Services in activity centers 6800 through 7000



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

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES			CLASSIFIED SALARIES		
				1000		PER FTES	2000		PER FTES
2009-2010				AMOUNT	%			AMOUNT	
Cañada College	\$16,371,172	5,186	\$3,157	\$9,161,495	55.96%	\$1,767	\$3,339,476	20.40%	\$644
College of San Mateo	\$32,524,619	9,483	\$3,430	\$19,335,194	59.45%	\$2,039	\$5,498,324	16.91%	\$580
Skyline College	\$25,941,728	8,852	\$2,931	\$15,541,596	59.91%	\$1,756	\$4,339,379	16.73%	\$490
Central Svcs/District Office	\$35,029,219	0	\$0	\$536,058	1.53%	\$0	\$9,119,804	26.03%	\$0
<b>Total</b>	<b>\$109,866,738</b>	<b>23,521</b>	<b>\$4,671</b>	<b>\$44,574,343</b>	<b>40.57%</b>	<b>\$1,895</b>	<b>\$22,296,983</b>	<b>20.29%</b>	<b>\$948</b>
<b>2010-2011</b>									
Cañada College	\$15,428,060	4,764	\$3,238	\$8,195,558	53.12%	\$1,720	\$3,263,146	21.15%	\$685
College of San Mateo	\$28,399,633	8,266	\$3,436	\$16,404,580	57.76%	\$1,985	\$4,727,520	16.65%	\$572
Skyline College	\$24,243,581	8,253	\$2,938	\$13,978,704	57.66%	\$1,694	\$4,202,011	17.33%	\$509
Central Svcs/District Office	\$36,427,540	0	\$0	\$547,332	1.50%	\$0	\$9,892,321	27.16%	\$0
<b>Total</b>	<b>\$104,498,814</b>	<b>21,283</b>	<b>\$4,910</b>	<b>\$39,126,174</b>	<b>37.44%</b>	<b>\$1,838</b>	<b>\$22,084,998</b>	<b>21.13%</b>	<b>\$1,038</b>
<b>2011-2012</b>									
Cañada College	\$16,668,686	4,603	\$3,621	\$8,971,134	53.82%	\$1,949	\$3,414,481	20.48%	\$742
College of San Mateo	\$28,910,195	7,912	\$3,654	\$16,746,889	57.93%	\$2,117	\$4,864,332	16.83%	\$615
Skyline College	\$25,568,739	8,449	\$3,026	\$14,440,991	56.48%	\$1,709	\$4,326,117	16.92%	\$512
Central Svcs/District Office	\$39,036,312	0	\$0	\$583,947	1.50%	\$0	\$11,237,338	28.79%	\$0
<b>Total</b>	<b>\$110,183,932</b>	<b>20,964</b>	<b>\$5,256</b>	<b>\$40,742,961</b>	<b>36.98%</b>	<b>\$1,943</b>	<b>\$23,842,268</b>	<b>21.64%</b>	<b>\$1,137</b>
<b>2012-2013</b>									
Cañada College	\$19,059,408	4,387	\$443	\$9,396,448	49.30%	\$2,142	\$3,551,163	18.63%	\$809
College of San Mateo	\$33,012,454	7,685	\$4,296	\$16,856,349	51.06%	\$2,193	\$5,548,283	16.81%	\$722
Skyline College	\$30,601,126	8,168	\$3,746	\$15,718,180	51.36%	\$1,924	\$4,983,920	16.29%	\$610
Central Svcs/District Office	\$40,250,426	0	\$0	\$600,426	1.49%	\$0	\$12,119,643	30.11%	\$0
<b>Total</b>	<b>\$122,923,414</b>	<b>20,240</b>	<b>\$6,073</b>	<b>\$42,571,403</b>	<b>34.63%</b>	<b>\$2,103</b>	<b>\$26,203,009</b>	<b>21.32%</b>	<b>\$1,295</b>
<b>2013-2014</b>									
Cañada College	\$18,737,876	4,204	\$4,457	\$9,691,451	51.72%	\$2,305	\$3,670,792	19.59%	\$873
College of San Mateo	\$31,048,646	7,192	\$4,317	\$17,773,084	57.24%	\$2,471	\$5,896,459	18.99%	\$820
Skyline College	\$31,961,155	7,858	\$4,067	\$17,760,758	55.57%	\$2,260	\$5,926,416	18.54%	\$754
Central Svcs/District Office	\$37,213,687	0	\$0	\$573,353	1.54%	\$0	\$13,819,069	37.13%	\$0
<b>Total</b>	<b>\$118,961,364</b>	<b>19,254</b>	<b>\$6,179</b>	<b>\$45,798,646</b>	<b>38.50%</b>	<b>\$2,379</b>	<b>\$29,312,736</b>	<b>24.64%</b>	<b>\$1,522</b>
<b>2014-2015</b>									
Cañada College	\$19,462,367	4,097	\$4,750	\$10,246,309	52.65%	\$2,501	\$3,840,425	19.73%	\$937
College of San Mateo	\$33,203,572	6,907	\$4,807	\$19,538,346	58.84%	\$2,829	\$6,286,123	18.93%	\$910
Skyline College	\$33,578,350	7,911	\$4,245	\$18,886,227	56.25%	\$2,387	\$6,418,142	19.11%	\$811
Central Svcs/District Office	\$37,541,795	0	\$0	\$622,558	1.66%	\$0	\$14,097,972	37.55%	\$0
<b>Total</b>	<b>\$123,786,084</b>	<b>18,915</b>	<b>\$6,544</b>	<b>\$49,293,440</b>	<b>39.82%</b>	<b>\$2,606</b>	<b>\$30,642,662</b>	<b>24.75%</b>	<b>\$1,620</b>
<b>2015-2016</b>									
Cañada College	\$23,246,943	4,051	\$5,739	\$11,492,967	49.44%	\$2,837	\$4,383,651	18.86%	\$1,082
College of San Mateo	\$37,460,530	6,909	\$5,422	\$20,040,560	53.50%	\$2,901	\$6,815,767	18.19%	\$987
Skyline College	\$39,931,536	7,649	\$5,220	\$19,454,765	48.72%	\$2,543	\$7,199,560	18.03%	\$941
Central Svcs/District Office	\$43,896,997	0	\$0	\$933,846	2.13%	\$0	\$13,877,767	31.61%	\$0
<b>Total</b>	<b>\$144,536,006</b>	<b>18,609</b>	<b>\$7,767</b>	<b>\$51,922,138</b>	<b>35.92%</b>	<b>\$2,790</b>	<b>\$32,276,745</b>	<b>22.33%</b>	<b>\$1,734</b>
<b>2016-2017</b>									
Cañada College	\$26,128,238	3,959	\$6,600	\$12,378,799	47.38%	\$3,127	\$5,128,010	19.63%	\$1,295
College of San Mateo	\$40,794,350	6,891	\$5,920	\$20,760,070	50.89%	\$3,013	\$7,632,643	18.71%	\$1,108
Skyline College	\$42,706,055	7,294	\$5,855	\$21,691,673	50.79%	\$2,974	\$8,141,665	19.06%	\$1,116
Central Svcs/District Office	\$59,939,769	0	\$0	\$3,605,622	6.02%	\$0	\$14,983,595	25.00%	\$0
<b>Total</b>	<b>\$169,568,413</b>	<b>18,144</b>	<b>\$9,346</b>	<b>\$58,436,164</b>	<b>34.46%</b>	<b>\$3,221</b>	<b>\$35,885,912</b>	<b>21.16%</b>	<b>\$1,978</b>

Notes:

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

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

Page 2

EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000		
AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
\$3,297,091	20.14%	\$636	\$545,580	3.33%	\$105	\$9,966	0.06%	\$2	\$17,564	0.11%	\$3
\$6,545,970	20.13%	\$690	\$1,059,283	3.26%	\$112	\$0	0.00%	\$0	\$85,848	0.26%	\$9
\$4,879,461	18.81%	\$551	\$1,044,322	4.03%	\$118	\$20,574	0.08%	\$2	\$116,396	0.45%	\$13
\$10,241,115	29.24%	\$0	\$7,290,565	20.81%	\$0	\$41,811	0.12%	\$0	\$7,799,866	22.27%	\$0
<b>\$24,963,637</b>	<b>22.72%</b>	<b>\$1,061</b>	<b>\$9,939,750</b>	<b>9.05%</b>	<b>\$423</b>	<b>\$72,351</b>	<b>0.07%</b>	<b>\$3</b>	<b>\$8,019,674</b>	<b>7.30%</b>	<b>\$341</b>
\$3,368,584	21.83%	\$707	\$589,290	3.82%	\$124	\$10,482	0.07%	\$2	\$1,000	0.01%	\$0
\$6,114,237	21.53%	\$740	\$1,153,296	4.06%	\$140	\$0	0.00%	\$0	\$0	0.00%	\$0
\$4,904,335	20.23%	\$594	\$1,126,707	3.09%	\$137	\$30,984	0.13%	\$4	\$840	0.00%	\$0
\$11,145,307	30.60%	\$0	\$9,228,375	25.33%	\$0	\$31,777	0.09%	\$0	\$5,582,428	15.32%	\$0
<b>\$25,532,463</b>	<b>24.43%</b>	<b>\$1,200</b>	<b>\$12,097,668</b>	<b>11.58%</b>	<b>\$568</b>	<b>\$73,243</b>	<b>0.07%</b>	<b>\$3</b>	<b>\$5,584,268</b>	<b>5.34%</b>	<b>\$262</b>
\$3,498,632	20.99%	\$760	\$687,538	4.12%	\$149	\$12,231	0.07%	\$3	\$84,670	0.51%	\$18
\$5,969,524	20.65%	\$754	\$1,297,806	4.49%	\$164	\$278	0.00%	\$0	\$31,366	0.11%	\$4
\$4,873,252	19.06%	\$577	\$1,459,645	5.71%	\$173	\$119,719	0.47%	\$14	\$349,015	1.37%	\$41
\$12,100,395	31.00%	\$0	\$10,390,512	26.62%	\$0	\$26,849	0.07%	\$0	\$4,697,271	12.03%	\$0
<b>\$26,441,803</b>	<b>24.00%</b>	<b>\$1,261</b>	<b>\$13,835,501</b>	<b>12.56%</b>	<b>\$660</b>	<b>\$159,077</b>	<b>0.14%</b>	<b>\$8</b>	<b>\$5,162,322</b>	<b>4.69%</b>	<b>\$246</b>
\$4,081,421	21.41%	\$930	\$651,800	3.42%	\$149	\$34,143	0.18%	\$8	\$1,344,433	7.05%	\$306
\$7,121,539	21.57%	\$927	\$1,000,771	3.03%	\$130	\$20,041	0.06%	\$3	\$2,465,471	7.47%	\$321
\$6,169,146	20.16%	\$755	\$1,761,622	5.76%	\$216	\$44,338	0.14%	\$5	\$1,923,920	6.29%	\$236
\$12,793,602	31.79%	\$0	\$10,263,909	25.50%	\$0	\$45,913	0.11%	\$0	\$4,426,933	11.00%	\$0
<b>\$30,165,708</b>	<b>24.54%</b>	<b>\$1,490</b>	<b>\$13,678,102</b>	<b>11.13%</b>	<b>\$676</b>	<b>\$144,435</b>	<b>0.12%</b>	<b>\$7</b>	<b>\$10,160,757</b>	<b>8.27%</b>	<b>\$502</b>
\$3,498,835	18.67%	\$832	\$730,373	3.90%	\$174	\$14,254	0.08%	\$3	\$1,132,171	6.04%	\$269
\$6,074,563	19.56%	\$845	\$1,233,025	3.97%	\$171	\$71,515	0.23%	\$10	\$0	0.00%	\$0
\$5,765,661	18.04%	\$734	\$2,301,815	7.20%	\$293	\$92,154	0.29%	\$12	\$114,351	0.36%	\$16
\$11,469,149	30.82%	\$0	\$10,231,095	27.49%	\$0	\$121,021	0.33%	\$0	\$1,000,000	2.69%	\$0
<b>\$26,808,208</b>	<b>22.54%</b>	<b>\$1,392</b>	<b>\$14,496,308</b>	<b>12.19%</b>	<b>\$753</b>	<b>\$298,944</b>	<b>0.80%</b>	<b>\$16</b>	<b>\$2,246,522</b>	<b>6.04%</b>	<b>\$117</b>
\$4,154,850	21.35%	\$1,014	\$675,860	3.47%	\$165	\$0	0.00%	\$0	\$521,314	2.68%	\$127
\$7,257,965	21.86%	\$1,051	\$1,102,448	3.32%	\$160	\$793	0.00%	\$0	\$60,868	0.18%	\$9
\$6,955,141	20.71%	\$879	\$1,314,325	3.91%	\$166	\$5,814	0.02%	\$1	\$464,541	1.38%	\$59
\$13,100,041	34.89%	\$0	\$9,399,421	25.04%	\$0	\$108,833	0.29%	\$0	\$750,003	2.00%	\$0
<b>\$31,467,997</b>	<b>25.42%</b>	<b>\$1,664</b>	<b>\$12,492,054</b>	<b>10.09%</b>	<b>\$660</b>	<b>\$115,440</b>	<b>0.09%</b>	<b>\$6</b>	<b>\$1,796,726</b>	<b>1.45%</b>	<b>\$95</b>
\$4,706,459	20.25%	\$1,162	\$657,950	2.83%	\$162	\$0	0.00%	\$0	\$2,005,916	8.63%	\$495
\$7,678,387	33.03%	\$1,111	\$1,290,359	5.55%	\$187	\$46,119	0.20%	\$7	\$1,589,338	6.84%	\$230
\$7,637,096	20.39%	\$998	\$1,424,736	3.80%	\$186	\$20,840	0.06%	\$3	\$4,194,539	11.20%	\$548
\$16,537,763	41.42%	\$0	\$10,574,766	26.48%	\$0	\$522,855	1.31%	\$0	\$1,450,000	3.63%	\$0
<b>\$36,559,705</b>	<b>25.29%</b>	<b>\$1,965</b>	<b>\$13,947,811</b>	<b>31.77%</b>	<b>\$750</b>	<b>\$589,814</b>	<b>1.48%</b>	<b>\$32</b>	<b>\$9,239,793</b>	<b>23.14%</b>	<b>\$497</b>
\$5,628,716	21.54%	\$1,422	\$865,593	3.31%	\$219	\$0	0.00%	\$0	\$2,127,121	8.14%	\$537
\$8,772,775	33.58%	\$1,273	\$1,438,646	5.51%	\$209	\$43,138	0.17%	\$6	\$2,147,078	8.22%	\$312
\$9,225,926	22.62%	\$1,265	\$2,115,242	5.19%	\$290	\$5,069	0.01%	\$1	\$1,526,481	3.74%	\$209
\$16,894,560	39.56%	\$0	\$10,804,194	25.30%	\$0	\$199,027	0.47%	\$0	\$13,452,771	31.50%	\$0
<b>\$40,521,976</b>	<b>23.90%</b>	<b>\$2,233</b>	<b>\$15,223,675</b>	<b>25.40%</b>	<b>\$839</b>	<b>\$247,235</b>	<b>0.58%</b>	<b>\$14</b>	<b>\$19,253,451</b>	<b>45.08%</b>	<b>\$1,061</b>

Notes:

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