

# SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

## 2008-09 FINAL BUDGET REPORT

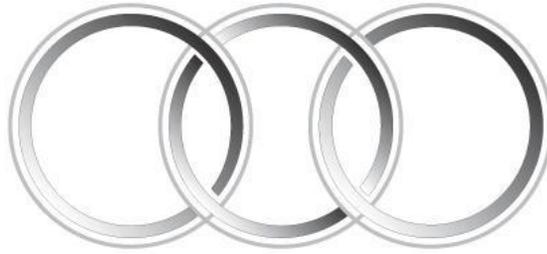


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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**2008-09**  
***Final Budget***  
***Report***

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## CHANCELLOR'S MESSAGE



Dear Colleagues,

In this message last year, I noted that the 2007-08 budget had been published and presented to the Board of Trustees for approval a month later than usual. This year, the 2008-09 budget has been published late as well. Why? As with the 2007-08 budget, the California Legislature could not muster enough member votes to pass a state budget until well past the legal deadline. While no budget relies on perfect information, college districts as well as other governmental agencies need to know the level of state support that they can count on before a revenue budget can be reasonably determined. For example, the largest component of our budget, employee salaries, is tied to the state wide COLA. This key information was not available due to the legislative delay causing the District's budget to also be delayed.

The District's Budget was developed over the course of this past fiscal year in accordance with the resource allocation model developed by the Budget and Finance Committee and approved through our shared governance processes. The Budget incorporates the community college financing mechanism and formulas adopted in 2006 through Senate Bill 361. Through Senate Bill 361, legislation simplified significantly the allocation formula and substantially equalized funding to community college districts.

The District's budget development process was assisted by the collective bargaining groups and the Board's representatives having reached agreement on multi-year contracts two years ago. While revenues from state apportionment are always unpredictable, the multi-year contracts add a level of certainty to the process and allow the District to develop future budgets with greater clarity on the economic impact of future salary improvements. As noted above, this year's degree of certainty is diminished by the tardiness of the adoption of a State budget. Additionally, there is a significant structural imbalance in the State budget that suggests a distinct possibility of mid-year reductions by the state should state revenues not reach budgeted levels.

Concerning our facilities, the visual outcomes of the District's capital improvement initiatives are evident on every College site. Last year, all three Colleges opened major new facilities. This year, our three college communities will all begin major projects. Cañada is completing the renovation of two of its instructional buildings and has started work on the surrounding landscape and roadways. In addition, the college has just completed the steel framework for its new facilities maintenance center. CSM demolished the old Student Center that did not meet modern earthquake standards and will soon start construction of a new Career Tech and Wellness Center. Next, the College will tear down building 10 to be replaced by a new building 10N that will house the new bookstore, cafeteria, integrated learning center, student services, administration offices, EOPS, and faculty offices. Early next year, Skyline will begin construction of a new facility to house its expanding cosmetology program and add additional classrooms.

Over the next five years, the District will continue to see many facility improvements including new and refurbished classrooms and labs. Many of these improvements simply would not have been possible without the support of our local community through the passage of \$675 million in General Obligation Bonds as well as the state bonds passed over the past few years. The state of the California economy has resulted in the legislature removing the projects that would have been funded by a new statewide

bond initiative. CSM, Skyline and Cañada will have over \$53 million in capital projects delayed or terminated due to the lack of this new state wide bond. Nevertheless, before this decade is over, local and state bonds will have contributed to nearly \$1 billion of new and refurbished facilities for San Mateo County Community College District.

All three colleges as well as the District administration have been collecting and assessing community and student data that is being used to develop and adjust their educational master plans and strategic plans. Data indicate student and community demographics are changing Districtwide. There is far more ethnic diversity throughout San Mateo County, and the population over the age of 55 is increasing seven times faster than populations who are 18 and younger. Data also shows that about fifteen thousand students choose to leave our county to attend community colleges in other counties while our colleges attract about seven thousand students from outside San Mateo County. Our goal is to attract and serve all those who might otherwise leave the county. The community of current as well as potential students expects the use of sophisticated technology to deliver instruction in the traditional classroom and through distance education. The growing older population wants “enrichment” instruction. Local surveys confirm that the Colleges must improve the connections with their high schools to improve preparation for higher learning and promote early access to the college experience.

We are a community based organization. Increasing the participation of the County of San Mateo in higher learning appropriate to the needs of the community advances the well being of all. The continuing efforts to improve the physical environment, the instructional programs, and introduce new offerings and methods of delivering education advance our institution’s educational mission. Ultimately, these initiatives assist our Colleges, our faculty and our community of learners to exert a powerful and positive impact on the economic and social well-being of our local neighborhoods.

All my best,

*Ron Galatolo*  
*Chancellor*

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# San Mateo County Community College District 2008-09 Final Budget Report

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## 2008-09 Final Budget Report

The budget impasse that has plagued California has now become a routine annual disruption. After a record setting 78 days (September 16), State lawmakers finally reached a deal for the current fiscal year. The next step in the process is for the Governor to sign the \$145 billion spending plan proposed by the legislature and it is not clear at this writing if the package has met his demands.

June 15 is the constitutional deadline for the legislature to submit its proposed budget to the Governor. This requires a two thirds majority vote to be adopted. June 30 is the target for the Governor to sign the budget. The Governor may veto line items and the legislature may approve “trailer bills” which further refine items proposed in the budget.



The proposed budget deal closes the \$15 billion gap with various “one-time” fixes and education has once again been spared deeper cuts. The State’s fiscal condition has worsened significantly in the past year. The increase in energy costs, the housing slump and the mortgage meltdown have greatly contributed to the current economic crisis. Additionally, the impact of the tax revenue shortfall has fueled the situation. The shortfall is a consequence of some counties having overestimated property tax revenue. Because the funding for California's community colleges consists of revenue from the State's general fund and expected local property taxes, this overestimation will negatively affect community colleges. Though this may hurt SMCCCD in the short term, the District issues Tax Revenue Anticipation Notes (TRANs) as high as \$20 million to provide the necessary cash flow to fund District operations prior to the receipt of property tax revenues.

Even though the economic outlook for California and its community colleges worsens, the cuts to education are hard to comprehend. The Governor's proposed cuts to education have resulted in uproar at California's schools and on its college campuses. Throughout the State, over the last several weeks, educators have focused on political organization and protection of funding for schools rather than on the education of their students.

As it did for fiscal year 2007-08, the District was able to project and prepare reasonably well for the current budget year with the participation and assistance of the District’s Committee on Budget and Finance.

While details of the State budget are currently under review, the Final SMCCCD Budget Report was developed to match the budget approved by the Legislative Conference Committee in July but will be adjusted as needed after a State budget is enacted. The actual revenue from the State may change during the year and the actual amount will not be finalized until February 2010. Below are highlights of the Legislative Conference Committee budget:

### CONFERENCE COMMITTEE COMMUNITY COLLEGE BUDGET HIGHLIGHTS:

- Maintain CCC student fees level at \$20 per unit.
- Approval of the Governor’s May Revision proposal to address the community college property tax shortfall (\$75 million to partially address the 2007-08 shortfall and downward adjustments to our 2008-09 property tax estimates).
- Provide \$113.5 million for CCC enrollment growth. This would fund 2 percent growth versus 1.67 percent in the May Revision.
- Provide \$52 million to restore the Administration’s proposed across-the-board cuts to categorical programs and instead fund all categorical programs at 2007-08 funding levels. Also rejected an Administration proposal to provide CCC districts with new flexibility related to categorical program implementation.
- Restore the Competitive Cal Grant program by rejecting the Administration’s proposed \$57 million cut to that program.
- Fund Proposition 98 at the minimum guarantee level. Due to higher revenue assumptions, the Conference Committee budget would provide about \$2.3 billion more in Proposition 98 funding for schools and colleges in 2008-09 compared to the May Revision.
- Adopt a COLA of 2.43%. This is considerably below the statutory COLA which would be 5.6%. This means if the final budget deal is based on lower revenue estimates then the COLA would be reduced accordingly.

- Adopt a “cash management” proposal that would delay \$3 billion in payments to K-12 schools and community colleges. Specifically, for the community colleges, the plan calls for a total of \$250 million in general apportionment funds to be delayed from the months of January, February, and March; and instead will be paid to districts in April, May, and June. This means districts will still receive payments in January, February, and March; they will just be reduced by the deferred amount.
- Funds for “Green” CTE. \$25 million that had been proposed for this purpose was reduced to \$12.5 million and shifted to the California Department of Education budget. The funds come from Special Funds set aside for renewable energy research and development (not General Fund). These funds will support high school CTE programs focused on alternative energy/green CTE fields.

For years, California Community Colleges have been chronically underfunded. The District’s fiscal scenarios for the next two years are showing continued increase in expenses, but little or no growth in funding per student (FTES). Given the overall negative fiscal outlook of the State of California, funding will continue to be severely limited, therefore making it challenging for districts to achieve optimal enrollment levels.

The Colleges’ 2008-09 budgeted FTES reflects a better than previously expected enrollment growth. All three Colleges have exceeded their 2007-08 FTES goals. In addition to actual growth, the District’s strategy has been to maximize revenue by shifting FTES from one year to another. Currently, the District is in enrollment restoration, which means that the District has not yet reached its funded enrollment cap. Depending on the funded growth in the 2008-09 budget, the District may reach cap in 2008-09.

Although the District experienced a substantial growth of 5.9% in Fall 2007 and 8.8% in Spring 2008, the District’s own research using prior trends suggests that the five-year projected growth in enrollment and FTES is moderate at best. The District’s share of the County’s population is declining in comparison to the number of adults in our county. There are more county residents taking classes outside of the county than there are residents

outside of the county attending our Colleges, thus producing a net outflow. The District will likely continue to grow if the Colleges maintain focus on enrollment management (i.e. recruitment and retention strategies) and improving services to better serve students. Schedules, facilities, and instructional modalities that accommodate current and potential student populations will have to be planned and provided.

The Accreditation visit in October 2007 served as a wakeup call for the District to take a closer look at present courses and program offerings. The new Accreditation standards adopted in 2002 force the Colleges to explore opportunities that create first rate institutions. The team recommendations have been seriously considered and the formulation of an integrated District Strategic Plan is underway. In Spring 2008, a District Strategic Planning Team was convened consisting District staff representing the Colleges and District Office, and co-chaired by Professor Patty Dilko and Executive Vice Chancellor Jing Luan.

Community colleges supply workforce training and basic skills education, prepare students for transfer to four-year schools and offer opportunities for personal enrichment and lifelong learning. The need for career technical degree options, skills certificates, job training programs and services, and other short-term programs will continue to increase. Although San Mateo County is, on average, affluent and well-educated, there are places within its borders where the opposite is true. The socio-economic divide within San Mateo and neighboring counties will continue to challenge the Colleges in planning the right mix of programs and services.

It is worth noting that during Chancellor Galatolo’s presentation on Opening Day, data collected from months of research revealed the changing population profile of the county over four decades. Between 1980 and 2020, the increasing diversity of county residents representing the major racial groups will have shifted significantly and will be an important factor in how our three Colleges—Cañada, College of San Mateo and Skyline will adopt curriculum offerings to meet their needs. Our service area has experienced changes mimicking those of our State as our students are becoming more diverse in their cultural backgrounds, age, educational preparedness, expectations and life goals.

## 2008-09 SMCCCD Budget

The 2008-09 Tentative Budget was based on the most current revenue assumptions available. The Final Budget assumptions have been adjusted to match the budget approved by the Conference Committee. Changes have occurred since June that forms the basis for revised revenue and expenditure budgets as follows:

### 2008-09 Tentative Budget Assumptions

1. Continuation of SB 361 funding as proposed at the State budget workshops. No fee increases.
2. 2007-08 FTES based on the District's P-2 (Second Principal Apportionment) report to the State as of April 30, 2008:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,449
College of San Mateo	9,058
Skyline College	<u>7,417</u>
<b>Total</b>	<b>20,924</b>

3. 2008-09 FTES estimates received from the Colleges:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,622
College of San Mateo	9,352
Skyline College	<u>7,928</u>
<b>Total</b>	<b>21,902</b>

4. 2008-09 FTES based on Colleges' stated increases over 2007-08 FTES P-2
5. Zero state revenue COLA.
6. No increase for FT faculty outside of what Colleges fund from their site allocations
7. Utilities and benefits are based on 2007-08 increase over 2006-07

#### **Summary**

Total Projected Revenue	\$114,356,216
Total Projected Expenses	<u>\$114,356,217</u>
Estimated Marginal Deficit	\$ (1)

### 2008-09 Final Budget Assumptions

1. Continuation of SB 361 as proposed at the State budget workshops. No fee increases.
2. 2007-08 FTES based on the District's P-A (Annual Principal Apportionment) report as of July 15, 2008:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,452
College of San Mateo	9,058
Skyline College	<u>7,329</u>
<b>Total</b>	<b>20,839</b>

3. 2008-09 FTES estimates received from the Colleges:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,624
College of San Mateo	9,278
Skyline College	<u>7,834</u>
<b>Total</b>	<b>21,736</b>

4. 2008-09 FTES based on 4.3% over 2007-08 PA
5. State revenue COLA of 2.43% and 1.03% growth; 1% deficit factor on projected State revenue. (NOTE: The current proposal before the Legislature is zero COLA).
6. No increase for FT faculty outside of what Colleges fund from their allocations
7. Utilities and benefits are based on 2007-08 increase over 2006-07

#### **Summary**

Total Projected Revenue	\$116,750,201
Total Projected Expenses	<u>\$118,780,202</u>
Marginal Deficit	\$ (2,030,001)

**NOTE:** The balanced Tentative Budget presented in June 2008 did not include one-time funds provided to the Colleges in this Final budget: \$1M each to CSM and Skyline and \$30,000 to Cañada College to fund a scholarship program.

## General Fund Revenues

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

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

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

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

## 2008-09 Unrestricted General Fund Revenue

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

- Local property taxes
- Resident student enrollment fees
- State general apportionment

General Fund allocations to community colleges are based on a formula established in 2006 by Senate Bill 361 which amended and added to California Education Code Sections 84750 - 84760.5. As described in the Community College League of California fiscal handbook, this funding formula replaced program-based funding which had been in place since 1990. SB 361 specifies the following:

- Designated a basic allocation for each district, determined by the size of the district and number of colleges and centers. This allocation recognized the fixed costs incurred by an institution.

<b>FTES</b>	<b>Allocation</b>
<b>Single College Districts</b>	
>20,000 FTES	\$5 million
10,000 – 19,999 FTES	\$4 million
<10,000	\$3 million
<b>Multi-College Districts</b>	
>20,000 FTES +	\$4 million
10,000 – 19,999 FTES	\$3.5 million
<10,000	\$3 million
CPEC approved centers (note, other amounts are provided for other centers)	\$1 million

- Equalized funding across community college districts, so that all colleges receive essentially the same funds for a full time equivalent student (FTES). Prior to SB361, colleges could receive widely varying amounts per full-time student.
- Stipulated a uniform funding rate for all non-credit FTES.

- Created the Career Development and College Preparation Program for educationally disadvantaged residents and established a specific non-credit funding rate for this purpose.
- Reformed the calculation of the system-wide budget request for enrollment growth to incorporate factors for state unemployment, age-specific population cohorts, and persistent instances of unfunded FTE.

**2007-2008 Rates per FTES**

Credit	\$4,565
Non-Credit (i.e. Career Development and College Preparation)	\$3,232
Non-Credit (Regular)	\$2,745
Apprenticeship	\$5.06 per hour

The rates per FTES are revised annually based on COLA. The State rates depend on enrollment varying year by year based on the economy, employment rates and other factors. A district’s apportionment is based on either current year or prior year FTES levels, whichever is greater. Decreases in FTES will result in revenue reduction at the district’s average level of apportionment funding per FTES and is made in the year following the initial year of decrease in FTES. Therefore, colleges would have time to prepare for revenue reduction. Marginal funding is based on a load of 525 hours of class instruction and a class size of 35 students.

A detailed historical chart of FTES can be found on Pages 90-91. The following chart was prepared for the first day of Fall 2008 classes:

**End of First Day of Classes Monday, August 18, 2008**

Overview	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	13,087	1.5%	25,276	-0.3%	21,846	7.7%	60,209	2.9%
College Headcounts	5,673	2.4%	9,814	0.4%	8,747	7.6%	24,234	3.1%
FTES*	1,836	3.6%	3,614	-0.9%	3,160	7.4%	8,610	2.9%
Load**	471	1.4%	478	3.2%	541	2.3%	498	2.7%

Sub-Populations	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	584	-6.3%	1,176	-7.0%	862	21.2%	2,622	0.9%
First-Time Transfer	370	-7.0%	814	0.2%	788	-9.3%	1,972	-5.1%
Returning	567	-6.7%	1,031	3.6%	848	16.0%	2,446	4.8%
Returning Transfer	253	-1.2%	598	-15.9%	590	-2.5%	1,441	-8.3%
Concurrent K-12	165	-0.6%	275	-26.5%	169	-5.1%	609	-15.2%
Continuing	3,734	7.1%	5,917	5.4%	5,489	9.1%	15,140	7.1%

Source: Hyperion Enrollment Static Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 200808 Census Day and then select either Census Enrollment or FTES & WSCH or Section & Load.

For Concurrent Enrollment, please use data in Student Type as identified in the DESR-Official Census Report, not data in Educational Level per ITS/DSSWAG. Note: Change refers to the difference in percentages from a comparable day a year ago.

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

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

<sup>†</sup>WSCH: Weekly Student Contact Hours

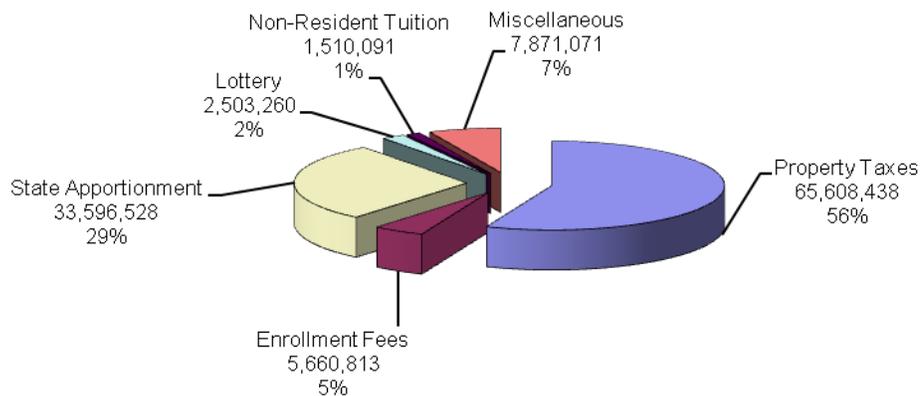
<sup>††</sup>FTE: The Full-Time Equivalent faculty count is determined by a set of rules provided to each college at the time the data are requested. Generally, the figures are the decimal fraction of the teaching hours or units (whichever is standard at a given college) ascribed to the faculty member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

### 2008-09 Unrestricted General Fund Revenue Assumptions

2008-09 Tentative	2008-09 Final	REVENUE
\$92,515,968	\$94,377,039	Base Revenue – Based on 2007-08 P-Annual report. Base revenue includes student enrollment fees, property taxes, and State general apportionment.
13,550,083	13,852,482	Restoration/Growth due to shifting in 2007-08.
2,277,591	2,503,260	Lottery – Projection is based on estimated receipts for 2007-08. Proposition 20 restricts a certain portion of lottery funding for the purchase of instructional materials which are part of the Restricted General Fund. This amount may significantly change due to the Lottery Initiative proposal.
1,339,145	1,609,670	State Part-Time Faculty Parity - Projected at the same level as 2007-08.
474,754	216,157	Apprenticeship – Projection is based on 2007-08 enrollments for continuing programs.
1,517,175	1,510,091	Non-Resident Tuition – Includes an increase in the non-resident rate from \$184 to \$191 per unit (calculated based on State cost-related parameters and approved by the Board on January 23, 2008) and a decrease in enrollment.
1,686,000	1,686,000	Interest – Increased short-term interest rates are expected to generate an increase in budgeted income.
-0-	-0-	Mandated Costs – Although the District is eligible to be reimbursed for most of the expenditure it incurs as a result of State mandated programs, revenue is not expected in 2008-09. The State is not currently funding mandated cost claims. The District is part of a lawsuit filed with other districts claiming that audited claims were wrongly denied.
995,500	995,500	Miscellaneous – Includes most current projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, phone commissions, satellite dish income and other miscellaneous student fees.
<b>\$114,356,216</b>	<b>\$116,750,201</b>	<b>TOTAL PROJECTED REVENUE</b>

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

**2008-09 Unrestricted General Fund Revenue Sources**



**2008-09 BEGINNING BALANCE**

The 2008-09 beginning balance is \$10,312,552. The beginning balance includes specific projects and activities of the 2007-08 year that have been carried over into the new fiscal year as committed to those purposes.

The beginning balance also includes the District’s 5% contingency reserve and the 2007-08 site ending balances. The table below details the components of the District’s 2008-09 beginning balance.

<b>Project/Activity</b>	<b>Balance</b>
Professional Development	\$144,072
Program Improvement	55,894
Staff Development	11,649
Miscellaneous Designated Funds:	
Enrollment Growth	265,917
Emergency Preparedness	199,470
Pacific Heights	15,969
Cañada SFSU Facility Contracts	181,543
Satellite Dish Contracts	233,094
Skyline Computer Projects	1,095
CSM High Tech Program	15,525
Marketing	10,577
Fleet Program	12,020
Equipment Surplus	34,318
One-Time Funding	133,995
CSM Science Sales	5,882
Student Emergency Loan	19,714
Miscellaneous Projects	1,104,166
Apprenticeship	26,306
Site Prior Year Commitments	45,022
College Events Funds	166,575
Other Carryover	443,840
Site Ending Balances:	
Cañada College	-0-
College of San Mateo	318,230
Skyline College	265,149
District Office	240,873
Facilities	23,100
Contingency Reserve (5%)	5,939,010
Unallocated Balance	399,547
<b>Total</b>	<b>\$10,312,552</b>

**Reserves**



The 2008-09 Budget includes a District reserve of \$5,939,010 in its fund balance. A 5% reserve is now strongly recommended by the State. The 5% contingency reserve was approved by the Board on June 25, 2008. The contingency reserve is not budgeted as a line item as there is no intention to expend these funds.

The 2007-08 ending balance also includes unallocated (non-committed) funds in the amount of \$399,547.

**2008-09 Unrestricted General Fund Expenditure Plan**

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

The expenditure budget for the unrestricted portion of the general fund amounts to \$118,780,202 which represents an increase of \$4,423,985 from the tentative budget estimate of \$114,356,217. Changes were in the areas of Site Allocations due in part to “one-time funds” of \$1 million for CSM and Skyline and \$30,000 to Cañada to develop a scholarship program as well as the allocation of funds for compensation increases previously negotiated. Other items including Benefits, Apprenticeship, Utilities, Salary Commitments, Consultant and Legal Fees, Insurance, and Miscellaneous also changed.

In 2006-07, multi-year contracts with all bargaining units were concluded and settled and will remain in effect through 2008-09.

### 2008-09 Unrestricted General Fund Expenditure Plan

2008-09 Tentative	2008-09 Final	EXPENDITURES
\$75,778,595	\$77,611,094	Site Allocations – Includes allocations adjusted for growth per the allocation model, for step and column changes and longevity. Collective bargaining salary agreement adjustments were added in the Final Budget. Employee benefits are budgeted separately in Central Services.
18,221,000	18,682,300	Benefits – Includes benefit increases known to date, but does not include health premium cap increases included in negotiated salary agreements.
6,646,300	6,646,300	Retiree Benefits – Includes benefit increases for health and dental premiums.
877,161	877,161	Formula Adjustments/Contracts – Cosmetology sales, facility use rental fees, and 8% of non-resident tuition. Expenditure budget corresponds with revenue assumption in Miscellaneous revenue.
474,754	216,157	Apprenticeship – Expenditure budget corresponds with revenue assumption. Programs include automotive technology at Skyline College and electrician and sprinkler fitters at CSM. Plumbers recently moved to Foothill College.
1,118,000	1,148,000	Miscellaneous – Includes banking and credit card fees, loan to own, IRS fees, AFT and Academic Senate release time, and other miscellaneous fees.
4,850,000	5,008,180	Utilities – Includes gas, electricity, water, garbage, and telephone charges. The Facilities Department analyzes projected costs for new campus buildings as well as rate increases and offsets from the cogeneration plants.
1,756,107	4,067,710	Salary commitments – Includes set-aside for negotiated labor agreements.
300,000	300,000	Managed Hiring – Includes resources necessary for the placement of staff into non-funded positions, thereby avoiding layoffs.
102,000	-0-	Resource Allocation Model – Represents unallocated growth funds from the resource allocation model which were allocated in the Final Budget.
1,000,000	991,000	Insurance – Includes \$291,000 transfer to Self-Insurance fund and property liability insurance coverage in the amount of \$700,000.
400,000	400,000	Consultant/Legal/Election – Includes \$200,000 in consultant and legal fees and \$200,000 each year for election costs.
378,000	378,000	Staff Development – Includes Trustees' Program Improvement fund, Professional Development, Management Development, and Classified Staff Development.
597,400	597,400	Software/Hardware/Telephone – Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges.
306,900	306,900	Technology Advancement – Includes costs of operating the Centers for Teaching and Learning.
1,500,000	1,500,000	Retirement Reserve Transfer – Annual transfer to the retirement liability account.
50,000	50,000	Museum of Tolerance – Includes Board allocation for MOT activities.
<b>\$114,356,217</b>	<b>\$118,780,202</b>	<b>TOTAL PROJECTED EXPENDITURES</b>

## 2008-09 BUDGETED EXPENDITURES

The Unrestricted General Fund budget includes the following major functional uses:

**Salaries** **\$77,858,459**  
 The expenditure budget for salaries includes increases for step placement and longevity. The salary budgets have also been increased for 3% cost of living adjustments for AFSCME employees as stated in the contract. Depending on the outcome of the final State budget, retroactive pay will be processed for funded COLA for other units.

**Benefits** **\$25,001,468**  
 Changes to benefit rates for 2008-09 are included. The budget includes the January 1, 2008 increases in non-capped premium rates for employees and retirees and increase in employee health premium caps negotiated as part of the negotiated settlements.

**Supplies** **\$ 3,283,113**  
 Projected expenditures in this category include all types of supplies, subscriptions, central duplicating, gas, oil and tires.

**Other Expenses & Services** **\$13,774,640**  
 The expenditure budget includes increases for utilities, including projections for new buildings. Also included are projected expenditures for insurance, telephone service, and computer hardware and software.

Historical usage and expense graphs for utilities can be found on Pages 92-94.

**Equipment** **\$ 137,860**  
 Expenditures in this category include equipment, library books, furniture, and site and building improvements. A large majority of the District's capital outlay expenses are included in the Capital Projects Fund.

**Transfers/Other** **\$ 3,098,202**  
 The Unrestricted General Fund includes transfers to other District funds. The projected transfers include \$1.5 million contribution to the Retiree Benefit Fund, Self-Insurance, benefit costs in the Child Development Fund, Parking Fund and balance for site transfers.

**Total Expenditure Budget** **\$123,153,742**

## Site Allocations

**Cañada College**  
 Site Allocation \$13,067,570  
 07-08 Ending Balance -0-  
 Honors Program 30,000  
 Total \$13,097,570

**College of San Mateo**  
 Site Allocation \$27,590,481  
 07-08 Ending Balance 318,230  
 One-time Funding 1,000,000  
 Total \$28,908,711

**Skyline College**  
 Site Allocation \$21,155,961  
 07-08 Ending Balance 265,149  
 One-time Funding 1,000,000  
 Total \$22,421,110

**District Office**  
 Site Allocation \$ 8,195,462  
 07-08 Ending Balance 240,873  
 Total \$ 8,436,335

**Facilities**  
 Site Allocation \$ 5,601,620  
 07-08 Ending Balance 23,100  
 Total \$ 5,624,720

**Total**  
 Site Allocations \$75,611,094  
 07-08 Ending Balance 847,352  
 One-Time Funding 2,000,000  
 Other 30,000  
 Total \$78,488,446

*Note: Additional allocations for scheduled maintenance, instructional equipment and materials, basic skills and career technical education are included in the Restricted General Fund.*

*The availability of "one-time funds" assists and allows the Colleges to balance their budgets without adversely affecting enrollment.*

### Budget Summary

**Revenue**

Beginning Balance	\$ 10,312,552
2008-09 Revenue	<u>116,750,201</u>
Total	\$127,062,753

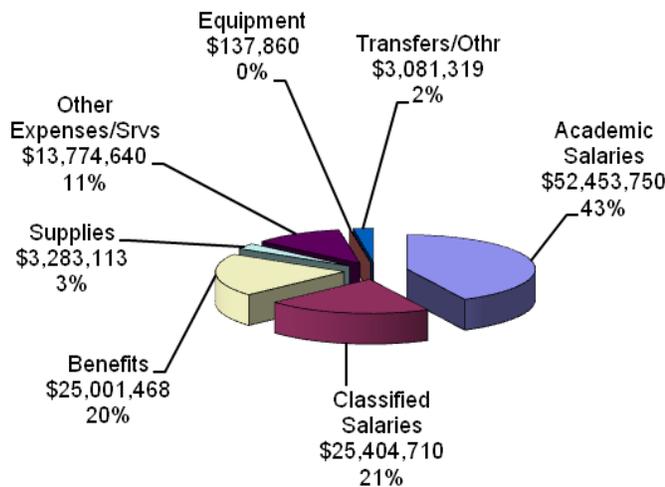
**Expense**

Site Allocations	\$75,611,094
Central Services	41,139,106
One-Time Funds	2,030,000
2007-08 Committed	<u>4,373,542</u>
Subtotal	\$123,153,742

Contingency	5,939,010
Total	\$129,092,753

Marginal Deficit	\$2,030,001
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#### 2008-09 Budgeted Expenditures By Account Type



#### District Committee on Budget and Finance

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

Members for 2008-09 include:

Kathy Blackwood, Chief Financial Officer, Committee Chair

Rick Ambrose, Academic Senate, CSM

Anyta Archer, Classified, Skyline

Eloisa Briones, Budget Office, Skyline

Jim Keller, Executive Vice Chancellor

Jacqueline Gamelin, AFT, CSM

Maggie Ko, Classified, CSM

Martin Partlan, Academic Senate, Cañada

Vickie Nunes, Budget Office, Cañada

Virgil Stanford, Budget Office, CSM

Terry Watson, Classified, Cañada

Linda Whitten, Academic Senate, Skyline

Jozsef Veres, AFSCME, Cañada

Student representatives from each campus

## RESOURCE ALLOCATION MODEL

For years, the District allocated its resources based on the previous year's site allocation plus salary adjustments. There were no adjustments for growth and no adjustments for special programs. In fiscal year 2006-07, a new Resource Allocation Model was implemented. The District Committee on Budget and Finance recommended that changes should be made only to current allocations with new revenues, thus ensuring that the Colleges would not lose funding in the initial allocation. If needed, budget reductions would be allocated across the board after all other allocations had been made. The full model can be found on Pages 84-85.

The model undergoes periodic review and will continue to be refined through the years. Funding is based on the following factors:

1. **Base Allocation** – Colleges are guaranteed 80% of current funding with the other 20% based on a three-year average FTES. Colleges are guaranteed not to receive an initial decrease in the base.
2. **Fixed Costs** – Increases in Central Services such as benefits, utilities, insurance, election, legal and consultative services, staff development, telephone software & hardware maintenance, technology advancement, and transfer to the post-retirement reserve fund are added.
3. **Facilities** – Allocation to Facilities is increased for new buildings at the rate of \$1.84 per square foot.
4. **Growth** – Allocations are increased or decreased annually based on changes in the three-year average FTES.
5. **District Office** – The District Office is allocated 12% and Facilities is allocated 4% of College growth allocations.
6. **Demonstrated Need** – Allocations are increased for identified needs that are necessary but that do not fit neatly into a resource allocation algorithm. Included in this component of the allocation model will be compensation settlements and incentives (i.e. growth, productivity, etc.) for additional funding. The incentives will be identified and continuously reviewed by the District Committee on Budget and Finance. For 08-09, the budget includes an increase to the Facilities budget to include costs of maintenance contracts for HVAC and other systems and an increase to the ITS budget to include costs of a Web Technician.
7. **Final Adjustment** – Allocate any surplus or deficit.

	Skyline	Cañada	CSM	District Office	Facilities	Central Services	Total
07/08 Site Allocations	\$19,177,122	\$12,113,309	\$26,002,483	\$7,217,830	\$4,898,811	\$38,917,556	\$108,327,111
1. Adjustment #1	149,426	23,052	-	-	-	-	172,478
2. Fixed Costs	-	-	-	-	-	1,604,383	1,604,383
3. Square Footage	-	-	-	-	(3,755)	-	(3,755)
4. Growth	1,188,966	539,765	762,191	-	-	-	2,490,922
5. DO & Facilities	-	-	-	313,809	106,493	-	420,302
6. Special Allocations	753,450	462,824	979,029	706,355	628,937	617,168	4,147,763
7. Adjustment #7	(113,003)	(71,379)	(153,223)	(42,532)	(28,867)	-	(409,004)
Total Increase	1,978,839	954,262	1,587,997	977,632	702,809	2,221,551	8,423,089
08/09 Site Allocations	\$21,155,961	\$13,067,570	\$27,590,481	\$8,195,462	\$5,601,620	\$41,139,107	\$116,750,201
Final 08-09 Allocations	\$21,155,961	\$13,067,570	\$27,590,481	\$8,195,462	\$5,601,620	\$41,139,107	\$116,750,201

## OTHER FUNDS



### SELF-INSURANCE FUND

The purpose of the Self-Insurance Fund is for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined in the Education Code.

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

Due to recent insured loss experience and current insurance market conditions, the District expects to reduce its insurance costs for 2008-09 by \$135,000. The savings would have been greater, but increases in facility values and student enrollment on which insurance costs are based caused costs to increase. For example, the District's capital improvement program resulted in facility values increasing by over \$22,000,000 or 4.6%. The insurance rate decreased by 10.4%. The combined insurance impact on property insurance is a reduction of 6.6% or \$17,000. The District is entering into a significant construction and facility refurbishment program resulting in nearly double the current facility values. Property insurance is expected to increase considerably as a result.

Liability insurance costs are based upon experience, rates, and enrollment. Enrollment has increased but the District's liability claim experience has been good, resulting in a reduction in the rate per student by 7.8%. The total liability premium is expected to be reduced by 2%. Due to market conditions, the District was able to negotiate a policy that picked up coverage previously insured with a separate policy and with greater limits. This will save the District an additional \$110,000.

Overall, liability insurance costs will be reduced by nearly 30%. Lastly, workers' compensation rates have been reduced by about 8% due to our current claims experience. Nevertheless, the cost for our workers' compensation coverage will remain about the same due to the overall increase in District salaries.

The 2008-09 budget, detailed on Page 42, totals \$1,109,617. Estimated income is \$2,001,000 which consists of a \$2,001,000 transfer from the Unrestricted General Fund. The net beginning balance of the Self-Insurance Fund is \$6,445,054.

### DEBT SERVICE FUND

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

The Debt Service Fund budget for 2008-09, shown on Page 44, totals \$32,129,136, which includes debt reduction principal and interest payments. Estimated income is projected at \$32,034,500. The net beginning balance is \$26,772,227. The schedule for long term debt can be found on Page 107.

## **RESTRICTED GENERAL FUND**

The Restricted General Fund accounts for specially-funded federal, state or local grants or agreements which have specific purposes and must be spent accordingly. The 2008-09 Final Budget includes the most current data available. A list of the specific programs and grants can be found on Pages 46-47.

Included in the Restricted General Fund are the Health Services and Parking Programs. Health fee income is estimated at \$893,179. Parking fee income is estimated at \$2,602,504. Semester parking fees were increased from \$30 to \$40 and daily permits from \$1 to \$2 by the Board at its August 22, 2007 meeting, effective Spring 2008. Those increases are reflected in the budget. The Restricted General Fund budget for 2008-09, as shown on Page 52, is \$24,641,507. The net beginning balance in the Restricted General Fund is \$2,976,966.

## **CAPITAL PROJECTS FUND**

The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. A project list can be found on Pages 54-56.

The 2008-09 budget detailed in Page 61 totals \$107,803,471. Budgeted income is projected at \$36,043,866.

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

### **Capital Improvement Program**

The focus of the Capital Improvement Program for fiscal year 2008-2009 continues to be the refinement of the design of the Skyline College Design-Build Project, the College of San Mateo Design-Build Project and the Gateway Project at Cañada College. These projects, which comprise approximately 70% of the value of the District's second phase of the Capital Improvement Program (CIP2), are proceeding according to schedule. In addition to these major projects, planning continues on renovation projects and construction is active at all three campuses. On a program level, District staff has been able to ink construction contracts with local and emerging contractors who prequalified in the January 2008 prequalification process.

Staff continues to revise and update the master schedule and the master budget of the Capital Improvement Program to coincide with the funding and programming requirements of CSM and Skyline College's Design-Build Projects, State and locally funded modernization projects. In the summer of 2008, this process was complicated by the decision at the State level to suspend the November 2008 bond election (\$53M), which has left the funding for six State Funded projects at the District in jeopardy. Staff is currently working with senior campus and District administration to reprioritize renovations based on this unprecedented decision.

According to the July 2008 report from School Services of California, "if there is no statewide facilities bond, the 2008-09 unfunded projects, which were deleted from the 2008-09 Budget by the Senate Budget and Fiscal Review Subcommittee #1 and Assembly Budget Subcommittee #2, will be put back into the project pool to compete for state funds. Although the 2008-09 projects were approved by the Board of Governors and Department of Finance prior to the inclusion in the proposed 2008-09 Budget, this will not create a line of projects that have priority over future projects. This is because the California Community Colleges (CCC) use a "zero based" budgeting program under which the system starts at zero each year, and projects that did not make it into the proposed State Capital Outlay Plan in a previous year can again compete for funding with the new year's projects. The rationale is to ensure that the state funds the highest priority projects every year. (The CCC system is unlike K-12, which has a line in which projects wait their turn to be funded.)"

Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed reflect currently planned schedules as of September 2008, but are subject to change.



--Conceptual Image of Canada College's Primary Gateway--

**Completed Projects** – The following projects were completed in the spring semester 2008:

- Utilities Chilled Water Line Infrastructure Extension (Air Conditioning!)
  - Construction completed March 2008

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

- Buildings 16 and 18 Science & Engineering Modernization
  - Construction Phase: January 2008 - August 2008
  - At the time of this printing, construction is being concluded with move-in planned for the start of the 2008 fall semester.
- New Building 7 Facilities Maintenance Center
  - Construction phase: February 2008 - February 2009
- Gateways, Circulation and Parking Project
  - Construction phase: May 2008 - May 2009
  - At the time of this printing, the first phase of this project, the main parking lots 1 and 2 and the first phase of the interior quad work is nearing completion in time for the 2008 fall semester.
- Building 8 Administration Phase 2 Modernization
  - Construction phase: July 2008 - December 2008

**Active Planning Projects** – The following project is in the planning and design stage:

- Buildings 5 and 6 Student Center/Classroom Modernization
  - Construction phase expected: March 2009 - March 2010

**Future State Capital Outlay Funded Projects** – The District received bad news from the State Chancellor's Office on two future State funded projects at Cañada College in the amount of over \$20 million dollars. Neither Building 13 nor Building 1 is currently funded because of the decision made at the State level to forego a November 2008 Facilities bond election.

- Building 13 Instructional Building Modernization
  - Approved Final Project Proposal (FPP), funding suspended
- Building 1 Gymnasium Modernization
  - Approved Final Project Proposal (FPP), funding suspended
- Electrical Infrastructure Upgrades
  - This project was approved and funded as a Priority A-4 Immediate Infrastructure Failure Project
  - Planning for this project will begin during the 2008 fall semester



*--Conceptual Rendering of CSM B5N (Allied Health and Wellness Building)--*

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

- Building 16 Classroom Modernization Phase 3
  - New Elevator, Modernization of Restrooms and Common Areas
  - Construction Period: Spring 2008 - December 2008
- Buildings 2 and 4 Fine Arts Complex Modernization
  - New Elevator, Modernization of Classrooms and Offices
  - Construction Period: Spring 2008 - December 2008
- Building 14 Classroom Modernization Phase 2
  - Modernization of Classrooms and Offices
  - Construction Period: Spring 2008 - December 2008
- CIP2 Design-Build Project
  - Demolition of Buildings 5 and 6
    - Completion 2008 fall semester
  - New Building 5N
    - Construction Period: Fall 2008 - Spring 2010

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

- Building 9 Modernization
  - Design and Pre-Construction: Fall 2008
- North Gateway (Demolition of Buildings 21-29) Project (State Funded Project)
  - Increment 1- Electrical Load Center 4 Replacement – Spring 2009
  - Increment 2- Demolition of Buildings 21-27 and 29; Construction of new North Gateway – Spring 2010
- CIP2 Design-Build Project
  - Demolition of Buildings 10, 11, 13, T1 and the Kiosk
  - New Building 10N
  - Design and Construction Period: Spring 2008 - Summer 2011
- Building 15 and 17 Faculty Office Modernization
  - Pre-Construction and Design: Fall 2008-Spring 2009
  - Construction Period: Spring 2009 - Fall 2010
- South East Infrastructure Project
  - Pre-Construction and Design: Fall 2008
  - Construction Period: Spring/Summer 2009

**Future State Capital Outlay Funded Projects** – With the suspension of the November 2008 Statewide Bond Election, the District received additional bad news on two future State-funded projects that had been previously approved by the State Chancellor's office in the amount of over \$18 million dollars:

- CSM Building 12 Renovation
  - Approved Final Project Proposal (FPP), funding suspended

- CSM Building 19 Emerging Technologies Center
  - Approved Final Project Proposal (FPP), funding suspended



*--Conceptual Rendering of Skyline College Building 4N--*

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

- Building 7 Allied Health/Vocational Technology and Training Center
  - Construction Phase: Fall 2007 - Fall 2008
- Replacement Facilities Maintenance Center
  - Construction Phase: February 2008 - January 2009
- Corporation Yard
  - Construction Phase: September 2008 - January 2009

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

- Building 1, Phase 2 Modernization
  - Pre Construction & Design: Fall 2008
- Building 5 Modernization
  - Pre Construction Phase & Design: Fall 2008
- Buildings & Sitework of CIP2 Skyline College Design-Build Project
  - Gateways & Quad Construction
  - New Building 11 Auto Transmission
  - New Building 4 Cosmetology, Administration and Wellness
  - Parking, Paving, Sidewalk, Roadway Upgrade work
  - Design and Construction period: Spring 2008 - Spring 2011

**Future State Capital Outlay Funded Projects** – The funding for two projects at Skyline College in the amount of over \$15 million dollars that were dependent upon the passage of the November 2008 Statewide Bond are now suspended. The State funded Electrical Infrastructure Upgrade Project has been approved and funded.

- B2 Modernization Phase 3
  - Approved Final Project Proposal (FPP), funding suspended
- B1 Modernization Phase 4: Theatre Renovation
  - Approved Final Project Proposal (FPP), funding suspended
- Electrical Infrastructure Upgrades
  - This project was approved and funded as a Priority A-4 Immediate Infrastructure Failure Project
  - Pre-Construction and Design: Fall 2008

## AUXILIARY or ENTERPRISE FUNDS

### Associated Students

The Student Bodies represent student interests at each of the Colleges. Associated Student Body financial statements and summaries of activities, as submitted by the Colleges, are included on Pages 95-105 of this report. Total income and expenditures for the Associated Student Body (ASB) for the fiscal years 2006-07 and 2007-08 are listed below:

<b>Associated Students Income</b>	<b>2006-07</b>	<b>2007-08</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$95,729	\$97,789	\$2,060	2.15%
College of San Mateo ASB	172,248	205,236	32,988	19.15%
Skyline College ASB	122,651	146,146	23,495	19.16%

<b>Associated Students Expenditures</b>	<b>2006-07</b>	<b>2007-08</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$58,026	\$79,609	\$21,583	37.19%
College of San Mateo ASB	125,997	167,978	41,982	33.32%
Skyline College ASB	99,864	96,344	-3,519	-3.52%

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

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

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

<b>Associated Students Net Income</b>	<b>2006-07</b>	<b>2007-08</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$37,703	\$18,180	\$(19,523)	-51.78%
College of San Mateo ASB	46,252	37,258	-8,994	-19.45%
Skyline College ASB	22,787	49,802	27,015	118.55%

### Bookstores



Fiscal year 2007-08 proved to be both a very rewarding and exciting year for the District bookstores. As the most visited place on any college campus, the bookstore is charged with both meeting the needs and exceeding the expectations of students, faculty and staff of the District. The bookstore team is committed to striving for further innovation and will continue to provide indispensable services with excellence to the District community.



The following pages highlight some of the successes and challenges this past year and provide detail about financial performance.

### New (Ad)Ventures

**CSM:** Last year, the Skyline College campus welcomed a brand new bookstore located in the new Student Center in Building 6 and the Cañada College campus received a much needed renovation to its bookstore located in Building 2. In March 2008, the College of San Mateo bookstore began preparations for its move to Building 34 where it will be housed for the next three years. At the end of three years, the bookstore will move into its home in the new Building 10N, currently in the design phase. While relocating any service is a challenge, relocating an entire bookstore took the united effort of the whole bookstore team led by store manager Judy Worster along with classified staff members Jo Pisa, Mary Leonard, James Peacock, Munendra Sharma and Yi Dai. The bookstore team was assisted by the District Construction Planning Department (CPD). Michele Rudovsky, a member of the CPD team, worked tirelessly with the bookstore staff to ensure that the move was a success and that the bookstore had everything it needed to reopen serving students, faculty and staff in a period of time such that there would be little to no service disruption. Thanks to the concerted efforts of all, the bookstore reopened after only five days and was ready to assist students and faculty with upcoming graduation needs as well as the end of term textbook buyback period. Everyone in the bookstore is looking forward to the opening of Building 10N and what will certainly be the best designed, highly functional, dynamically merchandised community college bookstore in California.



**CAÑADA:** The Cañada College campus community is thrilled to welcome the newest building on campus, the *Pony Espresso!* The Pony Espresso is a fully equipped coffee shop perfectly designed to match the beautiful Student Learning Center (Building 9) on the opposite side of the quad. The Pony Espresso, aptly named by popular vote of the Cañada College Classified Staff last spring, serves a full array of Starbucks coffee drinks including Espresso drinks, Mochas, Macchiato and Lattés as well as regular coffee, Tazo teas, water and soft drinks. Fresh pastries are delivered daily along with bagels and cream cheese. The Pony Espresso made its debut at District Opening Day, August 14,

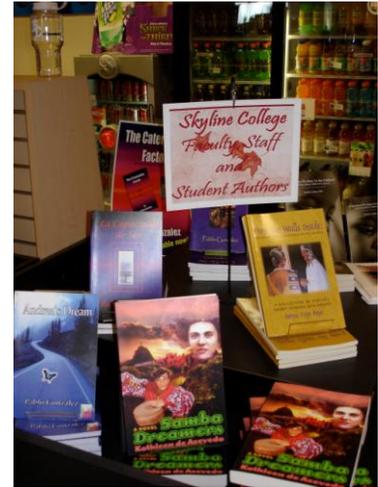
2008 to raves from the campus community. It is now one of the busiest places on campus. The Cañada bookstore staff will operate the Pony Espresso year round as a satellite of the bookstore. We are very excited about this new opportunity and look forward to many years of successful service to the Cañada College community.

**SKYLINE:** In fall 2007, the bookstores solicited information about books authored by our faculty, staff and students. After receiving the information, we ordered copies of all titles and had them prominently displayed in each store to highlight these noteworthy campus authors. We were happily surprised to learn that we have a successful student author, Sonya Faye Pope, a student at Skyline College, who wrote a book entitled "From the Walls inside: Recorded Conversations with Myself." In her book, Ms. Pope described her difficult childhood and her conscious decision to change the course of her life. She said that at Skyline, she found a "family" of faculty and staff who helped her through this journey. She thanked in particular Professor of English Bessie Vaughns who has been a mentor and who provided the discipline which allowed Ms. Pope to recognize obstacles and understand that she could overcome them. The Skyline bookstore was proud to feature Ms. Pope at a reading at Skyline College attended by students, faculty and staff. We will continue to honor and celebrate the scholarship of our campus community featuring their written works in all the bookstores as well as on our website.

## Textbook Rental Program

The textbook rental program continues to flourish and sets our District apart from all others in its unparalleled efforts to serve our students. Thanks to the joint efforts of Auxiliary Services Director Tom Bauer and the District Foundation team, in partnership with our District bookstore and auxiliary vendors and our Financial Aid offices, a sum of \$52,000 was raised to fund the purchase of additional textbooks for the rental program now active at all three of the Colleges. Cañada College continues its efforts to raise funds for the program as well as making Cañada bookstore the leader in textbook rentals in the District and possibly the State.

Skyline College President Victoria P. Morrow identified fund raising for this essential program a priority in her administration. In addition to fundraising, the bookstores are also renting textbooks from their own inventories. In doing so, we have significantly increased the number of titles available to rent bringing the number to over 400 titles this year. In 2007-08, the bookstores rented textbooks for \$155,000 that would have cost students \$620,000 at retail. Since 2005, the program has saved our students over \$1 million in textbook costs. The bookstore team is very proud of what it has done for our students and will continue to bring new innovations and textbook cost saving measures to the students in the District.



## Computer Sales



Computer and electronics sales continue to soar at \$1.242 million against a projected budget of \$950K. The bookstore team continues to strategically market computers for sale to students, staff and faculty as well as work with the District on our in-house Apple computer sales. IT Tech Support Manager Brad Witham continues to work closely with Skyline bookstore manager Kevin Chak and District General Services team member Nancy Witte to place all Apple computer orders through the bookstores. As a result, the bookstores continue to increase sales of Apple computers and share a portion of sales commission with ITS to help defray the costs of recycling old, out of date computers and e-waste materials. This type of innovative partnership helps the entire District and the bookstore team is proud to be a part of it.

The bookstores continue to market our innovative Loan-to-Own program which enables District staff to purchase a computer or computer products with a no interest loan payable in up to three years. This bookstore-funded program has been in place for several years now and continues to be a very popular program for all District staff.

## Financial Performance

The bookstores had a strong year financially, driven by the success of the Colleges in growing enrollment at all three campuses. All Auxiliary Services rise and fall based on the strength of campus enrollment. The past year was a prosperous year for the bookstores. The bookstores realized a \$712K increase in sales in 2007-08 over 2006-07 for a total of \$8.5 million dollars. None of this would have been possible without the collective, tireless efforts of the entire bookstore staff comprising: (CSM) Judy Worster (Manager), Jo Pisa, Mary Leonard, James Peacock, Munendra Sharma, Yi Dai, (Skyline); Kevin Chak (Manager), Jackie Collado, Sally Welch, Marta Cuellar, Matt Hernandez; (Canada) Jai Kumar (Manager), Brian Horwitz and Laura Brugioni. In addition to our

classified staff, our student assistants continue to offer exceptional support and are valued members of the bookstore team. We are very proud of the fact that recent additions to our permanent classified staff started out in the bookstores as student employees!

**Financial Information**

The Bookstore Fund budget for 2008-09 totals \$8,748,653 as indicated on Page 64. The net beginning balance for the Bookstore Fund is \$6,181,924. The budget includes provisions for increased annual cash flow requirements, inventory and full maintenance needs of the store facilities.

The following table reflects bookstore operations for the fiscal year beginning July 1, 2007 through June 30, 2008. It includes Fall 2007, Spring 2008 and Summer 2008 semesters.

<b>Bookstore Sales</b>	<b>2006-07</b>	<b>2007-08</b>	<b>\$ Change</b>	<b>% Change</b>
Regular Merchandise Sales	\$6,613,349	\$7,326,484	\$713,135	10.78%
Computer Products Sales	1,243,744	1,242,727	(1,017)	-0.08%
Total Merchandise Sales	7,857,093	8,569,211	712,118	9.06%

Regular merchandise sales have increased dramatically by \$713K this year compared to last year. As the enrollment grows so do sales. The bookstores’ increase was fueled in large part by increased textbook sales, including used textbook sales which increased over last year in both dollar and unit sales. The bookstores also realized increases in every other merchandise division this year over last year. The fact that we increased textbook sales despite mounting competition is a testament to the store staff having the right book at the right price on the shelf when the student needs it.

Computer sales continue to be a large part of the bookstores’ sales. Sales dipped slightly this year due to the fact that last year, the District brought several Mac labs on line with purchase additions that significantly increased our sales. Even with fewer labs this year, sales continue to remain strong. Computer and computer product sales offer a great service to the District students and staff but are very low margin items and bring 5-7% to the bottom line. Despite the low margin, the bookstores remain committed to these items because of the service provided to the District community.

The increase in cost of goods sold is a direct result of the increase in sales. The increase in operating expenses over last year reflects the salary increases received. Favorable interest and other income are due to better handling of Accounts Payable and asset management and increased commissions through the various programs.



Fiscal Year 2007-08 was a very good year for the bookstores. We returned \$350K to our reserve which will allow us to commit more resources to our textbook rental program, textbook scholarships for both financial need and academic excellence, professional development for our classified staff and keeping our new facilities properly maintained. We look forward to the new bookstore at College of San Mateo and continue our efforts to provide exceptional service to the District community.

Below is a summary of comparative figures:

<b>Bookstore Recap</b>	<b>2006-07</b>	<b>2007-08</b>	<b>\$ Change</b>	<b>% Change</b>
Total Merchandise Sales	\$7,857,093	\$8,569,211	\$712,118	9.06%
Cost of Goods Sold	5,775,826	6,222,221	446,395	7.73%
Gross Profit	2,081,267	2,346,990	265,723	12.77%
Total Operating Expenses	2,257,308	2,350,961	93,653	4.15%
Net Income from Operations	(176,041)	(3,971)	172,070	97.74%
Interest and Other Income	432,800	517,463	84,663	19.56%
Net Income Before Other Expenses	256,759	513,492	256,733	99.99%
Other Income: In-Kind Donation, POS System	60,140	-	(60,140)	-100.00%
Other Expense: Salary/Benefits, POS Contribution, Donations	183,104	162,775	(20,329)	-11.10%
Net change in Fund Balance	\$133,795	\$350,718	\$216,923	162.13%

### Cafeterias

The Cafeteria Fund budget for 2008-09 totals \$209,373 as indicated on Page 66. The net beginning balance in the Cafeteria Fund is \$408,068.

Food service income increased by 47.76% reflecting \$39K in increased commissions due to the fantastic job of our food service partner, Pacific Dining, and their team led by owners Rick McMahon and Darrin Cassidy. Pacific Dining provides exceptional quality and service to the entire District community. They have made significant improvements in the food service area at all three campuses and have dramatically increased the catering business at all three Colleges, keeping District money within the District. They are the main source of food services and catering at special events (i.e. Opening Day, graduation, scholarship ceremonies, celebrations, etc...). Their performance has been first rate and we are very proud to have them as our business partners.

Pacific Dining owner Rick McMahon has been instrumental in working with Director of Auxiliary Services Tom Bauer and the Construction Planning Department (CPD) team lead by Barry Chin in designing the new café at College of San Mateo to be housed in Building 10N. Rick brings highly valued technical expertise to the planning process for which we are very grateful. In addition, Rick worked closely with Tom in planning for and executing the food service alternative for the duration of the construction at College of San Mateo. The District has purchased a mobile kitchen to be located on campus that will allow Pacific Dining to provide the same superior level of service to the CSM community during the construction period where no physical café exists.

Following is a summary of cafeteria fund figures:

**Cafeteria Fund summary:**

<b>CAFETERIA FUND</b>	<b>2006-07</b>	<b>2007-08</b>	<b>\$ Change</b>	<b>% Change</b>
Food Service Income	\$81,680	\$120,691	\$39,012	47.76%
Vending Income	74,383	86,265	11,882	15.97%
Interest Income	17,094	21,834	4,740	27.73%
Other Income	0	917	917	100.00%
Total Income	173,156	229,707	56,551	32.66%
Expenditures	174,641	451,013	\$276,372	158.25%
Net Reduction to Capital, includes restricted vending income	(1,484)	(221,306)	(219,822)	***

\*\*\* Loss on disposal of Café’s equipment and furniture at Skyline College and College of San Mateo amounted to \$192,194.

Pepsi Bottling Group and Action Vending remain as the District’s vending services contractors. Vending income has turned around from an 11% decrease last year to an almost 16% increase this year although prices have remained the same for Pepsi products and increased only modestly for vending products. Interest income has increased by 27.7%. Overall, the net reduction to capital decreased dramatically this year due to a loss on disposal of the Café’s equipment and furniture at Skyline College (Building 2 location liquidated) and College of San Mateo (Building 5 location liquidated) which amounted to \$192,194.

It is important to note that the District’s cafeteria and vending partners contribute significantly to student scholarships as well as the textbook rental program and other student related activities at all three Colleges. The support received from Pacific Dining, Pepsi and Action Vending exceeded \$46K this year. The Auxiliary Services team is proud of our vendors’ support of the District’s students.

While income from contracts enables the District to provide services to students, faculty and staff, the program must be self-supporting. The income from food services and vending contracts, along with interest income, provides a stable Cafeteria fund that does not require support from the general fund.

The Cafeteria Fund provides for long-term maintenance and upgrade of aging facilities and equipment including expenses relating to ongoing operations.

**CHILD DEVELOPMENT FUND**



The Child Development Fund detailed on Pages 70-74 maintains the required financial accounting for the District’s child development centers. The Fund was established by the Board of Trustees on April 8, 1981, to account for the Child Development Center at College of San Mateo (Mary Meta Lazarus Child Care Center). During Spring 1996, the Skyline College Children’s Center was established. In Fall 1998, the Cañada College Child Development Center opened; however, the Center closed in 2002-03. Cañada College is currently subcontracting its portion of the State General Center contract to the City of Pacifica.

The 2008-09 budget for the Child Development Fund totals \$1,178,764. Estimated income is projected at \$809,012. The net beginning balance of the Child Development Fund is \$177,874. Income and expenditures are based on 2007-08 and have been increased for cost of living adjustments.

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

The Student Aid Fund detailed on Pages 76-80 includes the 2008-09 estimated allocations from the Federal government for Pell Grants (PELL), Supplemental Educational Opportunity Grants (SEOG), and Academic Competitiveness Grants (ACG), as well as estimated State funding for Cal Grants. The 2008-09 budget for the Student Aid Fund totals \$7,664,596. Estimated income in the Student Aid Fund is also \$7,664,596. The net beginning balance of the Fund is \$192,001.



Estimating Financial Aid is difficult because three funding sources (PELL, ACG and Cal Grants) fluctuate with the number of eligible students who apply for funding. On the other hand, each College receives a specific award for SEOG student grants.

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

The Fund does not include Federal Work Study payments, which are considered wages for work rather than financial assistance in the form of aid. Work Study funds are maintained in the Restricted General Fund.

Direct financial aid payments to students from College EOPS and CARE grants typically are paid from the Student Aid Fund. Income and expenditures will be recognized in this Fund during 2008-09 when these grants are finalized and amounts are determined for aid purposes.

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

The Reserve Fund for Post-Retirement Benefits was established by the Board in the 1991-92 fiscal year to address the unfunded liability related to long-term retiree health benefits. The Board approved a "modified-pay-as-you-go" funding approach on March 9, 1994. Annually, this fund includes prior years' transfers and accumulated interest, as well as the projected fund transfer and interest income for the year. The Governmental Accounting Standards Board (GASB) will require the District to recognize the full liability of post-retirement costs in 2008-09.

GASB 45 requires the District to amortize and record its liability for Other Post-Retirement Benefits (OPEB), primarily medical insurance for retirees. The District had an actuarial study completed in January, 2007, which estimated the liability at close to \$150 million. Starting with 2008-09, the District is required to recognize this liability over a 30 year period to the extent that the District does not fund the liability.

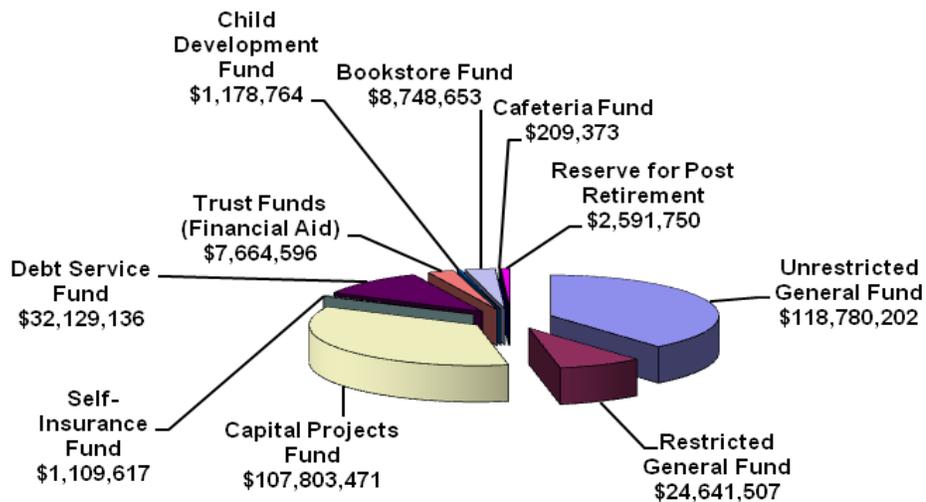
The Board of Trustees was proactive on this issue. Consequently, SMCCCD has been setting aside funds for this purpose for over 15 years and currently has almost \$33 million reserved. During the next year, the District will establish a retirement board in accordance with GASB 45 codifying the District's plan separately from the various collective bargaining agreements and issue a Request for Proposal (RFP) for the management of the investment of post-retirement funds. Establishing a trust fund for this purpose and transferring the District's annual payment for retiree premiums as well as a portion of the current reserve to the trust means the District will not be required to record a liability for OPEB.

The Reserve Fund for Post-Retirement Benefits budget for 2008-09 totals \$2,591,750 as shown on Page 82. The net beginning balance in the fund totals \$32,836,442. The Fund consists only of revenue that includes \$1,500,000 transfer from the Unrestricted General Fund and estimated interest income of \$1,094,000.

**2008-09 FINAL BUDGET SUMMARY**

The 2008-09 budgets for each fund include, for the most part, expenditure budgets. For fund balance information, please refer to Pages 28-29. The relationship of each fund to the total Final Budget is illustrated in the following table.

<b>Fund</b>	<b>2008-09 Budget</b>	<b>% of Total</b>
Unrestricted General Fund	\$118,780,202	38.91%
Self-Insurance Fund	1,109,617	0.26%
Debt Service Fund	32,129,136	9.88%
Restricted General Fund	24,641,507	8.47%
Capital Projects Fund	107,803,471	36.25%
Bookstore Fund	8,748,653	2.80%
Cafeteria Fund	209,373	0.06%
Child Development Fund	1,178,764	0.38%
Trust Funds (Financial Aid)	7,664,596	2.10%
Reserve for Post-Retirement Benefits	2,591,750	0.88%
<b>TOTAL</b>	<b>\$304,857,069</b>	<b>100.00%</b>





SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Budget Tables**

**Page 27 – SMCCCD Funds Chart**

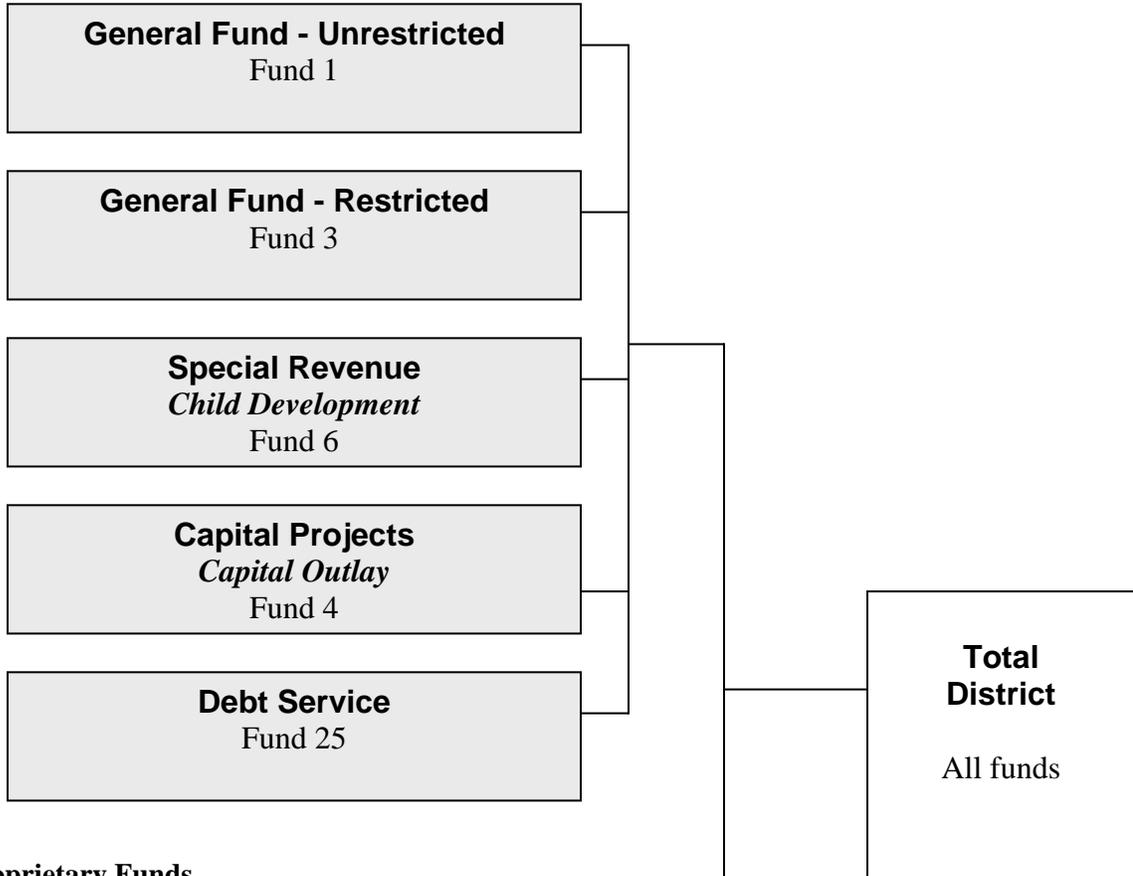
**Page 28 – 2008-09 Adoption Budget**

**Page 30 – 2007-08 Year-End Actuals**

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# San Mateo County Community College District Funds

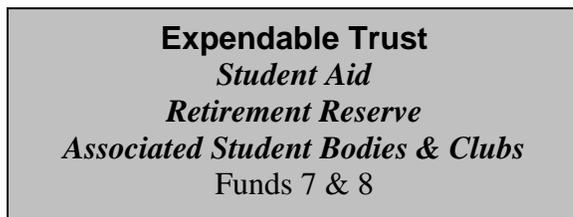
## Governmental Funds



## Proprietary Funds



## Fiduciary Funds



**San Mateo County Community College District  
2008-2009  
Final Budget - All Funds**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

**Revenue**

1	Federal Revenue	0	3,161,503	33,000	0	0
2	State Revenue	42,037,918	11,226,925	558,100	18,085,066	0
3	Local Revenue	74,712,283	10,290,279	217,912	17,958,800	32,034,500
4	<b>Total Revenue</b>	<b>116,750,201</b>	<b>24,678,707</b>	<b>809,012</b>	<b>36,043,866</b>	<b>32,034,500</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	52,453,750	4,489,892	180,827	331,200	0
7	Classified Salaries	25,404,710	7,966,601	527,734	2,620,394	0
8	Employee Benefits	25,001,468	3,387,906	297,753	931,948	0
9	Materials & Supplies	3,283,113	2,901,703	77,300	3,646,295	0
10	Operating Expenses	13,774,640	5,265,639	95,150	12,296,003	0
11	Capital Outlay	137,860	629,767	0	87,977,631	0
12	<b>Total Expenses</b>	<b>120,055,541</b>	<b>24,641,507</b>	<b>1,178,764</b>	<b>107,803,471</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	0	914,423	381,396	0	0
14	Other Sources	0	0	0	0	0
15	Transfers out	(2,910,559)	(114,739)	0	0	0
16	Contingency	2,030,001	0	0	0	0
17	Other Out Go	(187,645)	(836,884)	0	0	(32,129,136)
18	<b>Total Transfers/Other</b>	<b>(1,068,203)</b>	<b>(37,201)</b>	<b>381,396</b>	<b>0</b>	<b>(32,129,136)</b>

**Fund Balance**

19	Net Change in Fund Balance	(4,373,542)	(0)	11,644	(71,759,605)	(94,636)
20	Beginning Balance, 7/1/07	10,312,552	2,976,966	177,874	481,025,247	26,772,227
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/08</b>	<b>5,939,010</b>	<b>2,976,966</b>	<b>189,518</b>	<b>409,265,642</b>	<b>26,677,591</b>

**San Mateo County Community College District  
2008-09  
Final Budget - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	7,000,429	0	10,194,932	1	
0	0	0	485,928	0	72,393,938	2	
9,000,000	246,720	210,000	0	1,094,000	145,764,495	3	
<b>9,000,000</b>	<b>246,720</b>	<b>210,000</b>	<b>7,486,357</b>	<b>1,094,000</b>	<b>228,353,364</b>	4	
6,220,000	0	0	0	0	6,220,000	5	
0		0	0	0	57,455,668	6	
1,403,918	20,000	27,109	0	0	37,970,465	7	
382,035	4,500	9,508	0	0	30,015,118	8	
0	69,373	10,000	0	0	9,987,784	9	
742,700	115,500	1,063,000	0	2,250	33,354,882	10	
0	0	0	0	0	88,745,258	11	
<b>8,748,653</b>	<b>209,373</b>	<b>1,109,617</b>	<b>0</b>	<b>2,250</b>	<b>263,749,175</b>	12	
					0		
					0		
0	0	0	114,739	1,500,000	2,910,558	13	
0	0	0	0	0	0	14	
					0		
0	0	0	0	0	(3,025,298)	15	
0	0	0	0	0	2,030,001	16	
0	0	0	(7,664,596)	0	(40,818,261)	17	
<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,549,857)</b>	<b>1,500,000</b>	<b>(38,903,000)</b>	18	
					0		
					0		
251,347	37,348	(899,617)	(63,500)	2,591,750	(74,298,811)	19	
6,181,924	408,068	6,445,054	192,001	32,836,442	567,328,353	20	
0	0	0	0	0	0	21	
<b>6,433,271</b>	<b>445,415</b>	<b>5,545,437</b>	<b>128,501</b>	<b>35,428,192</b>	<b>493,029,542</b>	22	

**San Mateo County Community College District  
2007-2008**

**Year-End Actuals - All Funds**



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

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

**Revenue**

1	Federal Revenue	0	3,079,907	36,607	0	0
2	State Revenue	36,879,304	10,648,900	554,243	12,238,275	294
3	Local Revenue	77,184,117	7,936,579	215,816	349,768,992	38,601,900
4	<b>Total Revenue</b>	<b>114,063,421</b>	<b>21,665,386</b>	<b>806,666</b>	<b>362,007,266</b>	<b>38,602,194</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	47,927,031	4,701,937	178,762	94,944	0
7	Classified Salaries	23,716,635	8,061,589	527,837	1,561,417	0
8	Employee Benefits	23,421,571	3,095,282	272,218	462,217	0
9	Materials & Supplies	1,764,176	2,208,789	66,688	7,441,797	0
10	Operating Expenses	9,871,714	4,203,526	93,266	4,272,661	1,309,793
11	Capital Outlay	99,774	244,539	0	52,442,975	0
12	<b>Total Expenses</b>	<b>106,800,901</b>	<b>22,515,662</b>	<b>1,138,771</b>	<b>66,276,012</b>	<b>1,309,793</b>

**Transfers & Other**

13	Transfers In	\$0	2,481,089	353,722	10,995,581	0
14	Other Sources	0	0	0	0	0
15	Transfers out	(7,522,616)	(666,292)	0	(6,435,185)	0
16	Contingency	0	0	0	0	0
17	Other Out Go	1,000	(960,790)	0	(20,000)	(12,116,820)
18	<b>Total Transfers/Other</b>	<b>(7,521,616)</b>	<b>854,008</b>	<b>353,722</b>	<b>4,540,396</b>	<b>(12,116,820)</b>

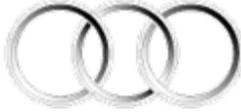
**Fund Balance**

19	Net Change in Fund Balance	(259,096)	3,731	21,618	300,271,650	25,175,581
20	Beginning Balance, 7/1/08	10,571,651	2,973,235	156,256	213,940,712	5,669,093
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/08</b>	<b>10,312,555</b>	<b>2,976,966</b>	<b>177,874</b>	<b>514,212,362</b>	<b>30,844,674</b>

**San Mateo County Community College District  
2007-08  
Year-End Actuals - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	6,410,411	0	9,526,925	1	
0	0	0	485,928	0	65,965,558	2	
8,289,893	179,718	0	80	1,396,350	481,101,610	3	
<b>8,289,893</b>	<b>179,718</b>	<b>0</b>	<b>6,896,419</b>	<b>1,396,350</b>	<b>556,594,093</b>	4	
					0		
					0		
5,775,826	0	0	0	0	5,775,826	5	
0	0	0	0	0	57,429,393	6	
1,372,350	11,163	72,694	0	0	37,011,759	7	
384,294	2,097	14,497	0	0	29,232,074	8	
45,709	69,807	0	0	0	13,115,903	9	
638,059	98,135	544,966	0	0	24,935,047	10	
0	0	0	0	0	52,825,375	11	
<b>8,216,238</b>	<b>181,202</b>	<b>632,157</b>	<b>0</b>	<b>0</b>	<b>220,325,376</b>	12	
0	0	2,335,309	202,501	4,500,000	20,868,202	13	
60,140	0	0	0	0	60,140	14	
					0		
0	0	0	(1,266)	0	(14,625,359)	15	
0	0	0	0	0	0	16	
0	0	0	(7,034,074)	0	(20,130,683)	17	
<b>60,140</b>	<b>0</b>	<b>2,335,309</b>	<b>(6,832,839)</b>	<b>4,500,000</b>	<b>(13,827,700)</b>	18	
133,795	(1,484)	1,703,152	63,580	5,896,350	333,008,874	19	
5,697,412	630,858	3,321,927	128,421	24,219,353	267,308,917	20	
0	0	0	0	0	0	21	
<b>5,831,207</b>	<b>629,374</b>	<b>5,025,079</b>	<b>192,001</b>	<b>30,115,703</b>	<b>600,317,790</b>	22	

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District**  
**2008-2009 Final Budget**  
**Unrestricted General Fund (Fund 1) - Cañada College**



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	1,766,545	1,647,777	1,529,445	1,568,824	1,647,086	100%	3
4 <b>Total Revenue</b>	<b>\$1,766,545</b>	<b>\$1,647,777</b>	<b>\$1,529,445</b>	<b>\$1,568,824</b>	<b>\$1,647,086</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$8,197,516	\$9,052,774	\$8,990,168	\$9,845,546	\$10,001,011	59%	5
6 Classified Salaries	2,966,037	2,997,603	3,248,075	3,199,693	3,368,686	20%	6
7 Employee Benefits	2,677,227	2,657,715	2,820,138	2,920,233	3,172,888	19%	7
8 Materials & Supplies	327,750	170,512	239,109	96,527	382,872	2%	8
9 Operating Expenses	641,024	632,775	337,967	624,959	141,446	1%	9
10 Capital Outlay	831	1,719	20,335	26,308	0	0%	10
11 <b>Total Expenses</b>	<b>\$14,810,385</b>	<b>\$15,513,098</b>	<b>\$15,655,792</b>	<b>\$16,713,266</b>	<b>\$17,066,903</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(910)	(51,186)	(10,564)	(17,652)	(10,721)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$910)</b>	<b>(\$51,186)</b>	<b>(\$10,564)</b>	<b>(\$17,652)</b>	<b>(\$10,721)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$13,044,750)	(\$13,916,507)	(\$14,136,911)	(\$15,162,094)	(\$15,430,539)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$13,044,750)</b>	<b>(\$13,916,507)</b>	<b>(\$14,136,911)</b>	<b>(\$15,162,094)</b>	<b>(\$15,430,539)</b>		21

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

**San Mateo County Community College District  
2008-2009 Final Budget**

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



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budet	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	4,109,208	3,890,924	3,429,833	4,269,741	3,095,584	100%	3
<b>4 Total Revenue</b>	<b>\$4,109,208</b>	<b>\$3,890,924</b>	<b>\$3,429,833</b>	<b>\$4,269,741</b>	<b>\$3,095,584</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$18,170,794	\$21,259,480	\$20,392,536	\$21,861,864	\$20,825,154	59%	5
6 Classified Salaries	6,008,084	5,942,897	6,163,473	6,084,482	6,376,032	18%	6
7 Employee Benefits	5,646,096	5,946,591	5,855,124	6,205,681	6,537,423	19%	7
8 Materials & Supplies	415,691	322,835	461,249	432,473	451,545	1%	8
9 Operating Expenses	1,664,842	1,333,824	940,928	1,506,681	1,128,016	3%	9
10 Capital Outlay	17,399	0	10,899	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$31,922,906</b>	<b>\$34,805,627</b>	<b>\$33,824,209</b>	<b>\$36,091,181</b>	<b>\$35,318,170</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(218,503)	(288,699)	(330,171)	(366,185)	(250,143)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(1,000)	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$218,503)</b>	<b>(\$288,699)</b>	<b>(\$331,171)</b>	<b>(\$366,185)</b>	<b>(\$250,143)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$28,032,201)	(\$31,203,402)	(\$30,725,547)	(\$32,187,625)	(\$32,472,728)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$28,032,201)</b>	<b>(\$31,203,402)</b>	<b>(\$30,725,547)</b>	<b>(\$32,187,625)</b>	<b>(\$32,472,728)</b>		<b>21</b>

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



**San Mateo County Community College District**  
**2008-2009 Final Budget**  
**Unrestricted General Fund (Fund 1) - Skyline College**

	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,946,980	2,663,817	2,467,364	2,575,194	3,113,228	100%	3
<b>4 Total Revenue</b>	<b>\$2,946,980</b>	<b>\$2,663,817</b>	<b>\$2,467,364</b>	<b>\$2,575,194</b>	<b>\$3,113,228</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$12,472,670	\$14,577,180	\$14,905,200	\$15,623,167	\$16,146,899	60%	5
6 Classified Salaries	4,585,108	4,425,099	4,680,039	4,552,722	4,812,160	18%	6
7 Employee Benefits	3,906,888	4,162,778	4,251,619	4,359,983	4,650,649	17%	7
8 Materials & Supplies	365,445	185,081	396,333	325,738	449,521	2%	8
9 Operating Expenses	1,132,659	968,035	591,556	897,496	799,982	3%	9
10 Capital Outlay	92,808	26,299	84,058	31,661	81,648	0%	10
<b>11 Total Expenses</b>	<b>\$22,555,578</b>	<b>\$24,344,471</b>	<b>\$24,908,805</b>	<b>\$25,790,767</b>	<b>\$26,940,859</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(121,880)	(149,225)	(166,237)	(586,618)	(135,504)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	192	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$121,880)</b>	<b>(\$149,033)</b>	<b>(\$166,237)</b>	<b>(\$586,618)</b>	<b>(\$135,504)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$19,730,478)	(\$21,829,687)	(\$22,607,678)	(\$23,802,191)	(\$23,963,135)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$19,730,478)</b>	<b>(\$21,829,687)</b>	<b>(\$22,607,678)</b>	<b>(\$23,802,191)</b>	<b>(\$23,963,135)</b>		21

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

**San Mateo County Community College District  
2008-2009 Final Budget  
Unrestricted General Fund (Fund 1) - District Office**

	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	42,897	0	18,008	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$42,897</b>	<b>\$0</b>	<b>\$18,008</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$366,776	\$295,243	\$272,912	\$347,049	\$634,400	4%	5
6 Classified Salaries	8,805,367	8,480,439	9,815,247	9,502,823	10,282,448	58%	6
7 Employee Benefits	3,198,577	2,970,650	3,474,794	3,478,348	3,864,348	22%	7
8 Materials & Supplies	550,762	786,824	568,622	820,247	623,170	4%	8
9 Operating Expenses	1,052,338	1,018,054	1,188,045	1,129,170	2,219,184	13%	9
10 Capital Outlay	119,043	132,454	75,343	10,016	37,880	0%	10
11 <b>Total Expenses</b>	<b>\$14,092,862</b>	<b>\$13,683,664</b>	<b>\$15,394,963</b>	<b>\$15,287,653</b>	<b>\$17,661,430</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	40	0	0	0	0%	13
14 Transfers out	(196,472)	(256,145)	(196,472)	(578,735)	(221,846)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$196,472)</b>	<b>(\$256,105)</b>	<b>(\$196,472)</b>	<b>(\$578,735)</b>	<b>(\$221,846)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$14,289,334)	(\$13,896,872)	(\$15,591,435)	(\$15,848,380)	(\$17,883,276)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$14,289,334)</b>	<b>(\$13,896,872)</b>	<b>(\$15,591,435)</b>	<b>(\$15,848,380)</b>	<b>(\$17,883,276)</b>		21

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

**San Mateo County Community College District**  
**2008-2009 Final Budget**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	38,395,173	42,125,423	36,823,645	36,879,304	42,037,918	39%	2
3 Local Revenue	56,499,834	63,690,244	68,302,320	68,752,350	66,856,385	61%	3
4 <b>Total Revenue</b>	<b>\$94,895,008</b>	<b>\$105,815,667</b>	<b>\$105,125,965</b>	<b>\$105,631,654</b>	<b>\$108,894,303</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$4,833,179	\$247,816	\$4,749,713	\$249,405	\$4,846,286	21%	5
6 Classified Salaries	653,235	527,463	614,657	376,915	565,382	2%	6
7 Employee Benefits	7,141,875	6,155,905	7,225,752	6,457,326	6,776,159	29%	7
8 Materials & Supplies	1,875,028	58,239	1,824,159	89,191	1,376,006	6%	8
9 Operating Expenses	8,632,218	5,054,165	8,261,599	5,713,408	9,486,013	41%	9
10 Capital Outlay	89,964	62,009	118,180	31,789	18,332	0%	10
11 <b>Total Expenses</b>	<b>\$23,225,499</b>	<b>\$12,105,598</b>	<b>\$22,794,059</b>	<b>\$12,918,034</b>	<b>\$23,068,178</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	72,893	0	232,268	0	0%	13
14 Transfers out	(2,388,351)	(12,244,548)	(2,488,862)	(5,973,426)	(2,292,345)	509%	14
15 Contingency	23,277		(1,725,495)		2,030,001	-451%	15
16 Other Out Go	0	0	0	0	(187,645)	42%	16
17 <b>Total Transfers/Other</b>	<b>(\$2,365,074)</b>	<b>(\$12,171,654)</b>	<b>(\$4,214,357)</b>	<b>(\$5,741,158)</b>	<b>(\$449,989)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
Net Change in Fund							
18 Balance	\$69,304,435	\$81,538,414	\$78,117,549	\$86,972,461	\$85,376,136		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$69,304,435</b>	<b>\$81,538,414</b>	<b>\$78,117,549</b>	<b>\$86,972,461</b>	<b>\$85,376,136</b>		21

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

**San Mateo County Community College District**  
**2008-2009 Final Budget**  
***Unrestricted General Fund (Fund 1) - Total District***



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	38,395,173	42,125,423	36,823,645	36,879,304	42,037,918	36%	2
3 Local Revenue	65,322,567	71,935,658	75,728,962	77,184,117	74,712,283	64%	3
4 <b>Total Revenue</b>	<b>\$103,717,741</b>	<b>\$114,061,081</b>	<b>\$112,552,607</b>	<b>\$114,063,421</b>	<b>\$116,750,201</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$44,040,935	\$45,432,494	\$49,310,529	\$47,927,031	\$52,453,750	44%	5
6 Classified Salaries	23,017,830	22,373,500	24,521,491	\$23,716,635	25,404,710	21%	6
7 Employee Benefits	22,570,663	21,893,640	23,627,427	\$23,421,571	25,001,468	21%	7
8 Materials & Supplies	3,534,676	1,523,491	3,489,472	\$1,764,176	3,283,113	3%	8
9 Operating Expenses	13,123,081	9,006,853	11,320,095	\$9,871,714	13,774,640	11%	9
10 Capital Outlay	320,045	222,481	308,815	\$99,774	137,860	0%	10
11 <b>Total Expenses</b>	<b>\$106,607,230</b>	<b>\$100,452,458</b>	<b>\$112,577,829</b>	<b>\$106,800,903</b>	<b>\$120,055,541</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	72,933	0	0	0	0%	13
14 Transfers out	(2,926,115)	(12,989,803)	(3,192,306)	(7,522,616)	(2,910,559)	272%	14
15 Contingency	23,277	0	(1,725,495)	0	2,030,001	-190%	15
16 Other Out Go	0	192	(1,000)	1,000	(187,645)	18%	16
17 <b>Total Transfers/Other</b>	<b>(\$2,902,838)</b>	<b>(\$12,916,677)</b>	<b>(\$4,918,801)</b>	<b>(\$7,521,616)</b>	<b>(\$1,068,203)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$5,792,328)	\$691,946	(\$4,944,022)	(\$259,099)	(\$4,373,542)		18
19 Beginning Balance, July 1	9,879,705	9,879,705	10,571,651	10,571,651	10,312,552		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$4,087,377</b>	<b>\$10,571,651</b>	<b>\$5,627,629</b>	<b>\$10,312,552</b>	<b>\$5,939,010</b>		21

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District  
2008-2009 Final Budget**

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	422,129	210,000	100%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$422,129</b>	<b>\$210,000</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$28,040	\$0	0%	5
6 Classified Salaries	38,968	72,694	26,875	122,455	27,109	2%	6
7 Employee Benefits	12,662	14,497	8,772	41,051	9,508	1%	7
8 Materials & Supplies	10,000	0	10,000	2,139	10,000	1%	8
9 Operating Expenses	2,805,000	544,966	700,000	789,608	1,063,000	96%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$2,866,629</b>	<b>\$632,157</b>	<b>\$745,647</b>	<b>\$983,293</b>	<b>\$1,109,617</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$332,000	\$2,335,309	\$0	\$0	\$0	0%	12
13 Other Sources	1,380,000	0	2,005,000	1,981,139	2,001,000	100%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$1,712,000</b>	<b>\$2,335,309</b>	<b>\$2,005,000</b>	<b>\$1,981,139</b>	<b>\$2,001,000</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$1,154,629)	\$1,703,152	\$1,259,353	\$1,419,975	\$1,101,383		18
19 Beginning Balance, July 1	3,321,927	3,321,927	5,025,079	5,025,079	6,445,054		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$2,167,298</b>	<b>\$5,025,079</b>	<b>\$6,284,432</b>	<b>\$6,445,054</b>	<b>\$7,546,437</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District  
2008-2009 Final Budget  
Debt Service Fund (Fund 25) - Central Services**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	65,000	294	0	165,053	0	0%	2
3 Local Revenue	10,294,144	38,601,900	21,450,000	24,614,967	32,034,500	100%	3
<b>4 Total Revenue</b>	<b>\$10,359,144</b>	<b>\$38,602,194</b>	<b>\$21,450,000</b>	<b>\$24,780,020</b>	<b>\$32,034,500</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	1,309,793	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$1,309,793</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(9,933,018)	(12,116,820)	(28,149,707)	(28,852,468)	(32,129,136)	100%	16
<b>17 Total Transfers/Other</b>	<b>(\$9,933,018)</b>	<b>(\$12,116,820)</b>	<b>(\$28,149,707)</b>	<b>(\$28,852,468)</b>	<b>(\$32,129,136)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$426,126	\$25,175,581	(\$6,699,707)	(\$4,072,447)	(\$94,636)		18
19 Beginning Balance, July 1	5,669,093	5,669,093	30,844,674	30,844,674	26,772,227		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$6,095,219</b>	<b>\$30,844,674</b>	<b>\$24,144,967</b>	<b>\$26,772,227</b>	<b>\$26,677,591</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

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

**2008-09 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS**  
**Carry-over from Prior Years**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO Student Support Services	Federal			86,665		86,665
30004	TRIO Upward Bound	Federal		17,169			17,169
30005	Work Study	Federal	(2,431)	618			(1,814)
30028	TRIO Student Support Services	Federal		46,676			46,676
30075	UISFL Asian Studies	Federal			53,756		53,756
30076	National Science Foundation - Biology	Federal	8,313				8,313
30077	National Science Foundation - Chemistry	Federal		119,001			119,001
30078	BARTPC Peralta CCD	Federal				5,000	5,000
31016	Board Fin Asst Prog Adm Allow	State			18,832		18,832
31028	Inst Equip & Sch Maint Block Grant	State	123,757	145,949	96,992		366,699
31029	Inst Equip Block Grant	State				1,006,126	1,006,126
31030	Tele-Com & Technology	State	30,789	9,950	9,039	174,054	223,833
31035	Center for Int'l Trade Development	State			192,792		192,792
31046	Faculty and Staff Development	State	30,651	14,412	26,346		71,409
31045	Staff Diversity	State				6,755	6,755
31047	AB1725 Faculty and Staff Development	State			2,340		2,340
31054	Statewide Leadership Multimedia	State	8,499				8,499
31069	Lottery-Prop 20-Instruct Materials	State	132,078	104,815	85,811	191,020	513,724
31077	MESA/CCCC	State		19,128	12,007		31,135
31078	Enrollment Growth AD Nursing	State	106,586				106,586
31079	TTIP Video over Internet	State				11,619	11,619
31087	CCC Live Caption	State	15,233				15,233
31088	Econ Dev Quick Start Biotechnology	State			56,781		56,781
31090	Basic Skills Reappropriation	State	194,289	96,581	34,570		325,440
31093	IDRC Judicial Career Training	State	38,454				38,454
31094	IDRC International Logistics Training	State			240,130		240,130
31095	JDIT Calibration Technician Training	State	100,415				100,415
31098	Econ Dev Health Careers Pathways	State		79,870			79,870
31099	Basic Skills 07-08	State	98,223	168,441	245,385		512,049
31101	Ec Dev Incumbent Worker - Solar Energy	State			329,084		329,084
31102	CTE Equipment Allied Health	State	36,688	27,691	33,611	3,988	101,978
32006	Silicon Valley Community Fndtn Grant	Local		10,000			10,000
32011	Pen Com Fdt C/S Grant	Local		2,000	269		2,269
32015	SM Co JPA/Genentech Science	Local		792			792
32045	SMCCC Fdtn-New Gateway Proj	Local		2,474			2,474
32055	Peninsula Health Care District	Local	120,853				120,853
32059	SMCCC Fdtn-SBC Pacific Bell	Local			4,862		4,862
32062	Carnegie Foundation Grant	Local	777				777
32066	Kaiser Foundation - CSM Nursing Lab	Local	7				7
32068	Calif Dental Assoc Foundation Grant	Local	987				987
32069	PG&E Power Pathway Program C&CE	Local	24,500				24,500
32071	SMCDS Dental Health Foundation	Local	4,200				4,200
35001	Miscellaneous Donations	Local	76,322	28,607	41,731	547,620	694,279
35003	Physical Education	Local		7,595			7,595
35004	General Instruction	Local		350	250		600
35005	Toyota T-Ten	Local			5,456		5,456
35014	Expanding Your Horizons	Local			2,316		2,316
35020	Athletics - Women's Soccer	Local		2,268			2,268
35021	Bookstore	Local			1,460		1,460
35029	Career Development	Local	3,448	1,073	2,111		6,632
35036	Bookstore PLS Support	Local				21,510	21,510
35037	Instrument Tech Consortium	Local	779				779
35041	Ctr for Int'l Trade Match	Local			30,630		30,630
35045	Financial Aid Admin Allowance	Local	9,277	6,624	105,379	22,109	143,388
35046	Peninsula Library Systems	Local				259,141	259,141
35048	SMCCC Fdtn Donations	Local	2,724	2,995			5,718
35054	Vanguard Charitable Endowment Prog	Local		10,000			10,000
36010	San Mateo County WIB Rapid Response	Federal			9,468		9,468
38001	Corp/Continuing Ed (C&CE) Indirect	Local	474,639		8,621	110,440	593,700
38035	ROP Cont Cls Manicure	Local			10,486		10,486
38115	Genentech Contract Ed	Local			14,543		14,543
38169	Prudential Realty Contract Ed	Local			5,614		5,614
39017	Community Education	Local	3,432	9,263	104		12,799
39024	Summer Camp Volleyball	Local			957		957
39030	Health Service Fees	Local	17,597	1,141	47,678		66,415
Total 2008-2009 Carry-over Funds			<b>1,661,084</b>	<b>935,482</b>	<b>1,816,075</b>	<b>2,359,383</b>	<b>6,772,024</b>
Total 2008-2009 Specially Funded Programs			<b>12,643,327</b>	<b>5,292,194</b>	<b>7,400,892</b>	<b>3,443,256</b>	<b>28,779,670</b>

**2008-09 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS****New Funds for the Current Fiscal Year**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO - Student Support Services	Federal			472,893		472,893
30004	TRIO - Upward Bound	Federal		250,000			250,000
30028	TRIO - Student Support Services	Federal		220,000			220,000
30005	Work Study	Federal	106,385	83,799	262,102		452,286
30007	Career and Tech Ed Act (CTEA) Title IC	Federal	313,011	146,183	236,033		695,227
30034	CTEA Tech Prep	Federal	78,274	78,274	78,274	9,393	244,215
30057	Workability III	Federal			149,214		149,214
30077	National Science Foundation - Chemistry	Federal		269,948			269,948
31002	Disabled Students Prog & Services	State	724,150	386,643	547,982		1,658,775
31003	Extended Opportunity Prog & Services	State	654,182	531,309	572,992		1,758,483
31004	Cooperative Agencies Resources for Educ	State	30,742	35,382	53,884		120,008
31009	Matriculation	State	576,119	394,837	442,696		1,413,652
31012	Foster Care Education	State		93,181			93,181
31016	Board Fin Asst Prog Adm Allow	State	256,886	195,402	231,076		683,364
31030	Tele-Com & Technology	State				97,204	97,204
31031	CalWORKs	State	92,525	92,525	92,525		277,575
31032	Middle College High School	State	121,846	121,846			243,692
31033	TANF	Federal	21,162	21,162	21,162		63,486
31035	Center for Int'l Trade Development	State			205,000		205,000
31043	Transfer and Articulation	State	4,456	4,456	4,456		13,368
31045	Staff Diversity	State				19,556	19,556
31054	Statewide Leadership Multimedia	State	162,500				162,500
31055	MESA/CCCP	State		73,033	73,033		146,066
31055	MESA/CCCP	Local		11,726			11,726
31069	Lottery-Prop 20-Instruct Materials	State				410,723	410,723
31078	Enrollment Growth AD Nursing	State	118,400				118,400
31086	Inst Equip Block Grant-on-going	State				206,442	206,442
31098	Econ Dev Health Careers Pathways	State		125,000			125,000
31103	Econ Dev IDRC Surgical Technology	State			314,967		314,967
31104	CTE Community Collaborative Project	State			369,655		369,655
31105	Basic Skills 08-09	State	100,000	163,676	259,853		523,529
32003	Public Bdcst-CSG-TV	Local	630,838				630,838
32004	Public Bdcst-CSG-FM	Local	173,430				173,430
32005	Public Bdcst-Interconnect	Local	13,329				13,329
32015	SM Co JPA/Genentech Science	Local		4,000			4,000
32017	Menlo Park Redevelopment	Local		189,000			189,000
32049	SMCCC Fdtn-Jump Start	Local			5,928		5,928
32055	Peninsula Health Care District	Local	307,184				307,184
32063	Preschool for All - SMCOE	Local		242,196			242,196
35014	Expanding Your Horizons	Local			40,400		40,400
35022	KCSM TV	Local	2,800,000				2,800,000
35023	KCSM FM	Local	1,500,000				1,500,000
35046	Peninsula Library Systems	Local				140,000	140,000
38001	Corp/Community Educ Indirect	Local			1,200	4,896	6,096
38171	SEIU-United Healthcare Workers West	Local			32,894		32,894
38173	SMC Probation Dept Ind Living Skills	Local	56,304				56,304
39001	Parking Fees	Local	1,183,673	425,463	797,708	195,659	2,602,504
39017	Community Education	Local	580,229				580,229
39030	Health Service Fees	Local	376,618	197,671	318,890		893,179
Total 2008-2009 New Funds			<b>10,982,243</b>	<b>4,356,712</b>	<b>5,584,817</b>	<b>1,083,873</b>	<b>22,007,646</b>

**San Mateo County Community College District**  
**2008-09 Final Budget**  
**Restricted General Fund (Fund 3) - Cañada College**



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$818,903	\$796,365	\$1,014,314	\$930,017	\$1,252,830	25%	1
2 State Revenue	2,428,658	2,560,563	2,539,743	2,557,376	2,720,451	54%	2
3 Local Revenue	1,062,213	884,292	933,090	935,021	1,029,493	21%	3
4 <b>Total Revenue</b>	<b>\$4,309,773</b>	<b>\$4,241,220</b>	<b>\$4,487,147</b>	<b>\$4,422,415</b>	<b>\$5,002,773</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$993,872	\$1,151,284	\$1,177,467	\$1,307,619	\$1,345,708	29%	5
6 Classified Salaries	1,262,107	1,238,427	1,311,137	1,418,384	1,498,080	33%	6
7 Employee Benefits	462,189	477,709	479,364	541,239	600,991	13%	7
8 Materials & Supplies	642,053	586,344	442,682	397,774	507,478	11%	8
9 Operating Expenses	380,978	330,515	459,330	338,828	511,827	11%	9
10 Capital Outlay	108,869	21,118	248,910	74,903	140,689	3%	10
11 <b>Total Expenses</b>	<b>\$3,850,069</b>	<b>\$3,805,398</b>	<b>\$4,118,891</b>	<b>\$4,078,747</b>	<b>\$4,604,772</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$103,066	\$153,454	\$110,254	\$126,041	\$125,745	-51%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(108,379)	0	(72,975)	(10,500)	4%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(424,890)	(358,461)	(347,299)	(403,611)	(362,864)	147%	16
17 <b>Total Transfers/Other</b>	<b>(\$321,823)</b>	<b>(\$313,386)</b>	<b>(\$237,044)</b>	<b>(\$350,545)</b>	<b>(\$247,619)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$137,881	\$122,436	\$131,212	(\$6,877)	\$150,382		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$137,881</b>	<b>\$122,436</b>	<b>\$131,212</b>	<b>(\$6,877)</b>	<b>\$150,382</b>		21

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

**San Mateo County Community College District**  
**2008-09 Final Budget**  
***Restricted General Fund (Fund 3) - College of San Mateo***



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$722,041	\$741,861	\$872,836	\$895,288	\$524,713	4%	1
2 State Revenue	3,104,198	4,352,466	4,232,247	3,935,122	3,657,468	31%	2
3 Local Revenue	8,105,012	5,621,088	6,481,781	5,649,873	7,714,611	65%	3
4 <b>Total Revenue</b>	<b>\$11,931,250</b>	<b>\$10,715,415</b>	<b>\$11,586,864</b>	<b>\$10,480,283</b>	<b>\$11,896,792</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$1,212,899	\$1,510,185	\$1,624,791	\$1,592,024	\$1,663,780	14%	5
6 Classified Salaries	3,976,980	3,774,034	4,113,020	4,034,397	3,871,000	33%	6
7 Employee Benefits	1,402,363	1,348,379	1,388,757	1,475,151	1,626,656	14%	7
8 Materials & Supplies	1,770,667	1,711,029	1,503,139	1,196,601	1,465,642	12%	8
9 Operating Expenses	3,051,146	2,918,565	3,698,312	3,089,209	3,033,793	26%	9
10 Capital Outlay	411,214	397,401	102,494	110,722	98,847	1%	10
11 <b>Total Expenses</b>	<b>\$11,825,271</b>	<b>\$11,659,593</b>	<b>\$12,430,512</b>	<b>\$11,498,104</b>	<b>\$11,759,718</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$409,745	\$3,033,239	\$419,785	\$1,820,452	\$446,535	282%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(291,085)	(45,497)	(376,912)	(62,071)	-39%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(249,723)	(174,875)	(265,036)	(260,388)	(225,885)	-142%	16
17 <b>Total Transfers/Other</b>	<b>\$160,022</b>	<b>\$2,567,279</b>	<b>\$109,252</b>	<b>\$1,183,152</b>	<b>\$158,579</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$266,001	\$1,623,100	(\$734,395)	\$165,330	\$295,653		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$266,001</b>	<b>\$1,623,100</b>	<b>(\$734,395)</b>	<b>\$165,330</b>	<b>\$295,653</b>		21

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

**San Mateo County Community College District**  
**2008-09 Final Budget**  
**Restricted General Fund (Fund 3) - Skyline College**



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$1,249,471	\$1,351,656	\$1,285,066	\$1,245,759	\$1,369,567	20%	1
2 State Revenue	2,515,861	3,305,970	4,373,924	3,745,962	4,299,987	63%	2
3 Local Revenue	907,172	718,902	956,896	1,120,129	1,129,343	17%	3
<b>4 Total Revenue</b>	<b>\$4,672,504</b>	<b>\$5,376,528</b>	<b>\$6,615,886</b>	<b>\$6,111,850</b>	<b>\$6,798,897</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$1,247,148	\$1,407,128	\$1,403,680	\$1,776,301	\$1,476,505	22%	5
6 Classified Salaries	1,664,610	1,843,591	2,208,389	2,004,642	2,075,081	31%	6
7 Employee Benefits	731,149	731,434	985,582	861,605	962,532	14%	7
8 Materials & Supplies	540,048	637,522	634,421	502,107	577,400	9%	8
9 Operating Expenses	358,825	404,537	1,021,166	594,232	1,420,957	21%	9
10 Capital Outlay	6,126	120,094	156,751	58,914	148,526	2%	10
<b>11 Total Expenses</b>	<b>\$4,547,907</b>	<b>\$5,144,306</b>	<b>\$6,409,989</b>	<b>\$5,797,802</b>	<b>\$6,661,002</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$286,930	\$326,967	\$338,984	\$346,772	\$342,142	660%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(96,686)	(92,872)	(200,510)	(42,168)	-81%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(247,564)	(273,086)	(266,786)	(296,791)	(248,135)	-479%	16
<b>17 Total Transfers/Other</b>	<b>\$39,366</b>	<b>(\$42,804)</b>	<b>(\$20,673)</b>	<b>(\$150,529)</b>	<b>\$51,839</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$163,963	\$189,418	\$185,224	\$163,520	\$189,734		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$163,963</b>	<b>\$189,418</b>	<b>\$185,224</b>	<b>\$163,520</b>	<b>\$189,734</b>		<b>21</b>

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

**San Mateo County Community College District  
2008-09 Final Budget  
Restricted General Fund (Fund 3) - District Office**

	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$7,747	\$7,747	\$8,844	\$8,844	\$14,393	1%	1
2 State Revenue	3,393,129	742,747	198,574	410,440	549,020	56%	2
3 Local Revenue	1,383,295	163,497	371,673	231,555	416,832	43%	3
4 <b>Total Revenue</b>	<b>\$4,784,171</b>	<b>\$913,991</b>	<b>\$579,092</b>	<b>\$650,838</b>	<b>\$980,245</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$473,184	\$25,110	\$25,866	\$25,993	\$3,899	0%	5
6 Classified Salaries	494,378	476,602	562,654	604,166	522,440	32%	6
7 Employee Benefits	217,907	165,382	189,304	217,287	197,726	12%	7
8 Materials & Supplies	1,500,630	149,672	186,071	112,307	351,182	22%	8
9 Operating Expenses	848,344	212,490	193,658	181,257	299,062	19%	9
10 Capital Outlay	1,817,573	0	3,580	0	241,705	15%	10
11 <b>Total Expenses</b>	<b>\$5,352,016</b>	<b>\$1,029,256</b>	<b>\$1,161,133</b>	<b>\$1,141,009</b>	<b>\$1,616,014</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$145,161	\$0	\$187,825	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(8,387)	0	(15,895)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$136,774</b>	<b>\$0</b>	<b>\$171,930</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$567,845)	\$21,509	(\$582,041)	(\$318,242)	(\$635,770)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$567,845)</b>	<b>\$21,509</b>	<b>(\$582,041)</b>	<b>(\$318,242)</b>	<b>(\$635,770)</b>		21

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

**San Mateo County Community College District**  
**2008-09 Final Budget**  
***Restricted General Fund (Fund 3) - Total District***



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$2,798,162	\$2,897,630	\$3,181,060	\$3,079,907	\$3,161,503	13%	1
2 State Revenue	11,441,845	10,961,745	11,344,489	10,648,900	11,226,925	45%	2
3 Local Revenue	11,457,691	7,387,779	8,743,441	7,936,579	10,290,279	42%	3
4 <b>Total Revenue</b>	<b>\$25,697,698</b>	<b>\$21,247,154</b>	<b>\$23,268,989</b>	<b>\$21,665,386</b>	<b>\$24,678,707</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$3,927,104	\$4,093,708	\$4,231,803	\$4,701,937	\$4,489,892	18%	5
6 Classified Salaries	7,398,076	7,332,654	8,195,200	8,061,589	7,966,601	32%	6
7 Employee Benefits	2,813,609	2,722,904	3,043,007	3,095,282	3,387,906	14%	7
8 Materials & Supplies	4,453,398	3,084,567	2,766,312	2,208,789	2,901,703	12%	8
9 Operating Expenses	4,639,293	3,866,107	5,372,466	4,203,526	5,265,639	21%	9
10 Capital Outlay	2,343,783	538,614	511,735	244,539	629,767	3%	10
11 <b>Total Expenses</b>	<b>\$25,575,262</b>	<b>\$21,638,554</b>	<b>\$24,120,524</b>	<b>\$22,515,662</b>	<b>\$24,641,507</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$799,741	\$3,658,821	\$869,023	\$2,481,089	\$914,423	-2458%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(504,537)	(138,368)	(666,292)	(114,739)	308%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(922,177)	(806,421)	(879,120)	(960,790)	(836,884)	2250%	16
17 <b>Total Transfers/Other</b>	<b>(\$122,435)</b>	<b>\$2,347,863</b>	<b>(\$148,465)</b>	<b>\$854,008</b>	<b>(\$37,201)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$1,956,463	(\$1,000,000)	\$3,731	(\$0)		18
19 Beginning Balance, July 1	2,016,772	2,016,772	3,973,235	2,973,235	2,976,966		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$2,016,772</b>	<b>\$3,973,235</b>	<b>\$2,973,235</b>	<b>\$2,976,966</b>	<b>\$2,976,966</b>		21

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## 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.*

**2007-08 Capital Projects Financial Summary  
Budget Expenditures as of June 30, 2008**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2007-08 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CAÑADA	Library & Student Resource Ctr (Bldg 9)	41315	700,255.28	700,255.28	644,830.90	35,072.30	20,352.08
CAÑADA	CAN Facilities Maintenance Center	41316	0.00	6,509,000.00	2,211,075.30	4,297,923.46	1.24
CAÑADA	CAN Bldgs 5/6 Academic Facilities Reconstruction	41317	0.00	149,000.00	104,585.89	44,414.11	0.00
CAÑADA	CAN Heating Hot Water	43332	0.00	50,000.00	25,000.00	0.00	25,000.00
CAÑADA	CAN Water Valve Replacement	43333	0.00	43,170.00	0.00	0.00	43,170.00
CAÑADA	Science Lab Upgrade	44329	15,737.20	15,737.20	0.00	0.00	15,737.20
CAÑADA	Arts Project	44343	8,500.00	8,500.00	0.00	0.00	8,500.00
CAÑADA	CAN Bldg 13 Modernization	47301	2,968,471.78	3,951,471.78	0.00	0.00	3,951,471.78
CAÑADA	CAN Bldgs 16/18 Modernization	47302	5,378,000.48	3,677,702.48	1,347,377.85	797,294.76	1,533,029.87
CAÑADA	CAN Bldg 7 FMC	47303	1,556,793.44	2,190,432.77	244,160.30	1,455,888.17	490,384.30
CAÑADA	CAN Bldgs 5 /6 Modernization	47304	6,197,689.06	6,197,689.06	204,987.07	482,462.70	5,510,239.29
CAÑADA	CAN Bldg 1 Modernization	47305	1,962,188.07	2,326,188.07	0.00	0.00	2,326,188.07
CAÑADA	CAN Bldg 8 Admin Renovation	47306	1,420,847.17	2,920,847.17	151,991.46	200,901.07	2,567,954.64
CAÑADA	CAN Valve Replacement Project	47307	0.00	45,491.00	0.00	0.00	45,491.00
CAÑADA	CAN Concession Stand	47308	0.00	482,390.00	249,730.40	145,520.77	87,138.83
CAÑADA	CAN Bldg 3 Modernization	47309	816,459.31	1,048,175.31	243,279.43	0.00	804,895.88
CAÑADA	CAN Gateways, Circulation & Parking	47312	9,437,426.16	9,257,426.16	2,076,997.09	6,875,969.70	304,459.37
CAÑADA	CAN Quad Water Feature	47313	66,259.69	136,259.69	89,916.20	0.00	46,343.49
CAÑADA	CAN Exterior Bldg Signage	47314	0.00	45,000.00	0.00	0.00	45,000.00
CAÑADA	CAN Bldg 9 Heating Water Pump	47315	0.00	55,000.00	0.00	0.00	55,000.00
CAÑADA	CAN Bldgs 20/21 Modernization	47316	0.00	75,000.00	3,000.00	0.00	72,000.00
CAÑADA	CAN Athletic Facilities Upgrade, Phase 2	47322	100,643.00	2,975.00	2,975.00	0.00	0.00
CAÑADA	Bookstore Project	48300	101,124.43	101,124.43	101,124.43	0.00	0.00
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	0.00	3,575,000.00	699,849.52	0.00	2,875,150.48
CAÑADA	CAN Bldg 3 Modernization	49301	0.00	14,174.22	10,174.22	4,000.00	0.00
CAÑADA	CAN Bldg 6	49302	6,180.81	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldg 9	49303	1,518,850.74	582,701.06	499,689.74	39,651.83	43,359.49
CAÑADA	CAN Space Programming	49304	50,743.51	25,318.64	309.80	4,924.89	20,083.95
CAÑADA	CAN Exterior Improvements	49305	9,972.16	0.00	0.00	0.00	0.00
CAÑADA	CAN Swing Space	49306	153,297.40	0.00	0.00	0.00	0.00
CAÑADA	CAN Utility Infrastructure Upgrade	49308	3,935.76	111,888.77	107,153.77	0.00	4,735.00
CAÑADA	CAN Bldg 13	49309	0.00	4,243.86	4,243.86	0.00	0.00
CAÑADA	CAN Fire/Life Safety	49311	1,542.35	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldg 2	49312	423,457.06	41,548.35	39,633.15	0.00	1,915.20
CAÑADA	CAN Bldg 22	49313	148,182.06	19,828.75	19,828.75	0.00	0.00
CAÑADA	CAN Wayfinding Signage	49315	7,991.94	5,770.00	5,770.00	0.00	0.00
CAÑADA	CAN Landscape Upgrades	49317	316,898.19	25,983.21	25,983.21	0.00	0.00
CAÑADA	CAN Bldgs 16/17/18	49320	654,373.76	4,814,623.50	2,164,874.54	40,032.49	2,609,716.47
CAÑADA	CAN Bldg 8	49321	0.00	2,722.01	2,722.01	0.00	0.00
CAÑADA	CAN Emerg. Bldg Repairs Allow.	49324	59,753.67	52,000.11	0.00	0.00	52,000.11
CAÑADA	CAN Access Controls	49326	133,942.64	1,093.00	1,093.00	0.00	0.00
CAÑADA	CAN Classroom Smart	49327	5,188.15	6,544.78	6,544.78	0.00	0.00
CAÑADA	CAN Construction Management	49328	101,821.60	58,316.00	58,316.00	0.00	0.00
CAÑADA	CAN Bldgs 20 and 21	49330	990.00	990.00	990.00	0.00	0.00
CAÑADA	CAN Bldsg 16/17 Modernization	49901	0.00	10,000,000.00	10,000,000.00	0.00	0.00
CSM	COP Investment	40001	250,000.00	444,000.00	0.00	0.00	444,000.00
CSM	CSM Bldg 10 Hazardous Materials	41413	3,328.20	0.00	0.00	0.00	0.00
CSM	CSM Bldg 10 Haz Subs	41414	30,767.81	5,930.00	5,930.00	0.00	0.00
CSM	CSM Bldgs 21-27 Demolition	41415	0.00	345,000.00	195,534.00	149,466.00	0.00
CSM	CSM Dental Hygiene Program	42402	25,000.00	25,000.00	0.00	0.00	25,000.00
CSM	Reroof Admin Bldg	43413	0.00	0.00	0.00	0.00	0.00
CSM	CSM Bldg 9 Exterior Waterproofing	43479	25,487.01	25,487.01	0.00	0.00	25,487.01
CSM	Reading for Success	44427	13,480.44	13,480.44	13,480.44	0.00	0.00
CSM	CSM Regional Public Safety Center	44433	60,332.36	60,332.36	(1,727.89)	0.00	62,060.25
CSM	Ergonomic office furniture (completion)	44435	78,504.57	18,504.57	3,613.71	0.00	14,890.86
CSM	Haz. Mat. clean-up/disposal	44438	1,300.94	14,733.98	4,612.55	0.00	10,121.43
CSM	Window blinds for Bldg. 1 & other depts.	44448	13,433.13	0.09	0.00	0.00	0.09
CSM	Facilities Projects Contingency Fund	44449	377,545.75	0.00	0.00	0.00	0.00
CSM	Technology Improvements	44452	43,925.08	27,186.65	0.00	0.00	27,186.65
CSM	Emergency Preparedness	44453	21,724.04	0.00	0.00	0.00	0.00
CSM	CSM CIP2 Design Build Project	47401	97,409,961.87	194,274,292.87	22,645,744.23	120,650,509.75	50,978,038.89
CSM	CSM Bldg 14 Facelift	47402	13,031,625.95	6,632,849.95	753,666.56	1,935,726.89	3,943,456.50
CSM	CSM Bldg 16 Modernization	47403	4,267,753.85	4,385,108.85	2,010,966.95	1,256,016.30	1,118,125.60
CSM	CSM Bldgs 2/3/4 Fine Arts Complex Modernization	47404	9,905,363.71	8,637,232.71	1,662,946.79	2,870,402.29	4,103,883.63
CSM	CSM Bldg 12 Modernization	47405	1,743,000.00	1,743,000.00	0.00	0.00	1,743,000.00
CSM	CSM CIP2 Programming/Space Planning	47406	200,000.00	200,000.00	0.00	0.00	200,000.00
CSM	CSM Coastside Shoreline Station TI	47407	1,000,000.00	800,000.00	215,867.09	0.00	584,132.91
CSM	CSM North Gateway	47408	14,584,639.33	14,584,639.33	27,477.92	786,764.00	13,770,397.41
CSM	CSM Bldg 8 Modernization	47409	16,662,138.40	3,372,238.40	69,240.70	11,619.72	3,291,377.98
CSM	CSM Bldg 19 Modernization	47410	15,763,388.47	5,966,388.47	0.00	0.00	5,966,388.47
CSM	CSM Bldg 9 Modernization	47411	45,000.00	1,500,000.00	5,000.00	0.00	1,495,000.00
CSM	KCSM Lift	47412	0.00	30,000.00	30,000.00	0.00	0.00
CSM	KCSM Sutro Tower	47413	0.00	1,000,000.00	1,000,000.00	0.00	0.00
CSM	CSM Parking Lights	47414	0.00	60,000.00	49,017.46	0.00	10,982.54

**2007-08 Capital Projects Financial Summary  
Budget Expenditures as of June 30, 2008**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2007-08 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CSM	CSM SE Infrastructure and Yard	47415	0.00	2,600,000.00	58,813.15	178,589.35	2,362,597.50
CSM	CSM Lot Stairs	47416	0.00	50,000.00	5,000.00	29,110.00	15,890.00
CSM	CSM Weather Station Project	47418	0.00	20,000.00	0.00	6,900.00	13,100.00
CSM	CSM Bldg 1 Renovation	47419	0.00	500,000.00	0.00	0.00	500,000.00
CSM	CSM Athletic Facilities Upgrade, Phase 2	47422	2,350,334.95	2,978,833.27	2,756,207.10	13,147.98	209,478.19
CSM	Bookstore Project	48400	1,159,729.20	1,159,729.20	13,295.74	0.00	1,146,433.46
CSM	CSM Bldg 18	49401	17,593.23	4,943.93	4,943.93	0.00	0.00
CSM	CSM Bldg 33	49402	5,608.28	2,041.35	2,041.35	0.00	0.00
CSM	CSM Integrated Science Center	49403	767,937.86	162,094.61	161,974.45	0.00	120.16
CSM	CSM Regional Public Safety Ctr	49404	45,891.04	4,463.00	4,463.00	0.00	0.00
CSM	CSM Swing Space	49405	31,849.96	0.00	0.00	0.00	0.00
CSM	CSM Space Programming	49406	49,085.68	33,370.53	0.00	8,763.10	24,607.43
CSM	CSM Exterior Walkway Lighting	49407	1,252.94	0.00	0.00	0.00	0.00
CSM	CSM Bldgs 25-29	49408	398.00	7,832.00	7,832.00	0.00	0.00
CSM	KCSM Digital Project	49409	1,034,992.68	1,294,992.68	942,216.13	38,784.90	313,991.65
CSM	CSM Bldg 1/5/6	49410	4,238.89	20,502.40	12,180.40	0.00	8,322.00
CSM	CSM Bldg 34	49411	69,889.87	13,252.00	13,252.00	0.00	0.00
CSM	CSM Utility Infrastructure Upgrade	49413	82,605.59	107,319.87	101,594.50	0.00	5,725.37
CSM	CSM Bldg 8	49414	44,130.53	14,000.00	14,000.00	0.00	0.00
CSM	CSM Bldg 14	49415	13,399.13	13,563.51	13,563.51	0.00	0.00
CSM	CSM Bldg 19	49417	375,548.26	310,797.78	310,797.78	0.00	0.00
CSM	CSM Fire/Life Safety	49418	0.00	150.00	150.00	0.00	0.00
CSM	CSM Bldg 10/11/12	49420	0.00	8,434.00	8,434.00	0.00	0.00
CSM	CSM Bldg 9	49421	474,577.87	62,568.53	61,838.53	0.00	730.00
CSM	CSM Landscape Upgrades	49423	13,300.00	12,675.00	7,975.00	0.00	4,700.00
CSM	CSM Bldg 4	49425	0.00	4,887.00	4,887.00	0.00	0.00
CSM	CSM Bldg 3	49426	7,080.02	8,328.55	8,328.55	0.00	0.00
CSM	CSM Bldg 16	49427	224,866.61	0.00	0.00	0.00	0.00
CSM	CSM Emergency Building Repairs	49429	107,714.36	118,991.74	13,362.36	0.00	105,629.38
CSM	CSM Bldgs 21-24	49433	4,837.00	4,837.00	4,837.00	0.00	0.00
CSM	CSM Classroom Technology	49438	568,458.91	166,789.23	131,976.73	20,312.50	14,500.00
CSM	CSM Access Controls	49440	1,148.44	0.00	0.00	0.00	0.00
CSM	CSM Construction Management	49441	154,625.80	88,557.00	88,557.00	0.00	0.00
DISTRICTWIDE	General Capital Projects	40000	11,789,026.24	11,098,811.87	737.00	0.00	11,098,074.87
DISTRICTWIDE	College Housing Project	40003	1,128,500.00	1,158,500.00	0.00	0.00	1,158,500.00
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009	56,293.86	56,293.86	48,998.92	0.00	7,294.94
DISTRICTWIDE	College Art	42003	11,205.00	11,205.00	2,239.00	0.00	8,966.00
DISTRICTWIDE	Redevelopment Program	43001	5,498,238.75	5,951,426.27	1,915.00	0.00	5,949,511.27
DISTRICTWIDE	Property Management Study	44001	2,188,051.19	1,813,051.19	500.00	0.00	1,812,551.19
DISTRICTWIDE	District Facilities Projects	44102	1,210,573.98	1,234,375.39	245,714.25	2,250.00	986,411.14
DISTRICTWIDE	District Funded FCI Contingency	44103	0.00	845,721.52	0.00	0.00	845,721.52
DISTRICTWIDE	District Office Improvements	44106	54,240.71	111,640.71	99,914.43	0.00	11,726.28
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2,586,044.36	2,610,971.36	35,222.11	0.00	2,575,749.25
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	11,488.20	11,488.20	0.00	0.00	11,488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	4,268.72	4,268.72	0.00	0.00
DISTRICTWIDE	Chem Hygiene Hazmat/Comm Plan	46213	17,518.89	20,133.89	19,105.89	1,028.00	0.00
DISTRICTWIDE	Bond Construction General	47000	124,412,243.77	43,873,398.68	6,000.00	0.00	43,867,398.68
DISTRICTWIDE	DW CIP2 Planning	47001	6,581,294.54	6,582,294.54	128,420.34	340,240.63	6,113,633.57
DISTRICTWIDE	DW Legal Services	47002	300,000.00	300,000.00	0.00	0.00	300,000.00
DISTRICTWIDE	DW Energy Efficiency Projects	47004	729,356.00	100,000.00	0.00	0.00	100,000.00
DISTRICTWIDE	DW FF&E Showroom	47005	146,566.30	155.00	155.00	0.00	0.00
DISTRICTWIDE	DW Safety and Security Cameras	47006	0.00	1,050,000.00	113,543.73	50,189.58	886,266.69
DISTRICTWIDE	DW Contingency	47007	0.00	264,912.69	0.00	0.00	264,912.69
DISTRICTWIDE	DW Small Projects	47008	169,030.49	380,564.33	286,321.45	6,579.69	87,663.19
DISTRICTWIDE	DW Infrastructure Projects	47009	6,476,322.07	6,384,246.07	746,408.99	5,764.31	5,632,072.77
DISTRICTWIDE	DW Halon Fire Suppression	47010	20,000.00	70,000.00	69,409.93	590.07	0.00
DISTRICTWIDE	C. O. P. Projects	48001	792,277.03	887,075.22	4,150.00	0.00	882,925.22
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	609,983.95	9,983.95	7,482.38	0.00	2,501.57
DISTRICTWIDE	DW Athletic Facilities	48101	160,045.87	160,045.87	138.00	0.00	159,907.87
DISTRICTWIDE	Bond Construction General	49000	10,486,381.57	871,001.28	10,400.00	0.00	860,601.28
DISTRICTWIDE	DW Energy Efficiency Projects	49001	783,139.61	198,084.67	198,057.67	0.00	27.00
DISTRICTWIDE	DW Signage	49003	0.39	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Program and Project Management	49004	943,442.10	1,184,287.99	817,519.68	354,910.60	11,857.71
DISTRICTWIDE	DW Existing Blueprint Conversion	49008	37,967.42	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Legal Services	49009	131,328.87	131,328.87	21,902.65	0.00	109,426.22
DISTRICTWIDE	DW Teledata Upgrade	49015	796,624.36	895,801.64	162,509.09	0.00	733,292.55
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	220,270.67	220,270.67	180.00	0.00	220,090.67
DISTRICTWIDE	DW CIP Contingency	49017	1,369,247.22	0.00	0.00	0.00	0.00
SKYLINE	Allied Health (Bldg 7)	41221	9,476,000.00	10,355,000.00	7,837,910.15	1,633,953.54	883,136.31
SKYLINE	SKY Facilities Maintenance Center	41222	0.00	4,547,000.00	1,660,800.78	2,886,199.22	0.00
SKYLINE	SKY Bldg 7 Haz Subs	41223	80,885.00	109,051.01	109,051.01	0.00	0.00
SKYLINE	Pacific Heights Project	42202	27,124,670.95	26,924,670.95	21,075.00	0.00	26,903,595.95
SKYLINE	SKY B3, Phase 2	42204	0.00	498,946.92	347,809.89	25,794.03	125,343.00

**2007-08 Capital Projects Financial Summary  
Budget Expenditures as of June 30, 2008**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2007-08 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
SKYLINE	SKY Bldg 3 Replace Air Handler	43236	0.00	75,000.00	6,614.00	0.00	68,386.00
SKYLINE	SKY Bldg 3 Elevator Replacement	43237	0.00	195,768.00	0.00	0.00	195,768.00
SKYLINE	SKY Campuswide Exterior Waterproofing	43238	0.00	100,000.00	0.00	0.00	100,000.00
SKYLINE	Avon Damages Repair	44241	65,100.04	65,100.04	0.00	0.00	65,100.04
SKYLINE	SKY Bldg 5 CIRD Office Repairs	46214	6,815.55	6,815.56	6,815.56	0.00	0.00
SKYLINE	SKY Bldg 3 Modernization	47201	277,530.66	285,004.73	8,233.81	0.00	276,770.92
SKYLINE	SKY Bldg 7 Allied Health	47202	2,151,354.06	377,185.06	(86,592.92)	0.00	463,777.98
SKYLINE	SKY Bldg 8 Modernization	47203	445,180.60	11,541.50	11,541.50	0.00	0.00
SKYLINE	SKY Bldg 12 FMC	47204	2,084,310.56	2,884,310.56	475,065.21	2,037,964.64	371,280.71
SKYLINE	SKY Portable Restroom	47205	0.05	0.00	0.00	0.00	0.00
SKYLINE	SKY CIP2 Programming/Space Planning	47206	157,366.22	157,366.22	(250.00)	0.00	157,616.22
SKYLINE	SKY Utility Infrastructure	47207	2,149.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Wayfinding	47208	500,000.00	0.00	0.00	0.00	0.00
SKYLINE	SKY CIP2 Design Build Project	47209	58,222,647.64	84,795,647.64	3,982,166.22	57,696,142.82	23,117,338.60
SKYLINE	SKY Bldg 1 Modernization	47210	8,125,792.16	8,075,792.16	25,045.17	9,068.13	8,041,678.86
SKYLINE	SKY Bldg 2 Modernization, Phase 3	47211	9,194,460.88	2,443,840.88	533,273.41	4,900.00	1,905,667.47
SKYLINE	SKY Bldg 16 Modernization	47212	2,500,000.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 5 Partial Renovation	47213	600,000.00	600,000.00	38,350.85	391.71	561,257.44
SKYLINE	SKY Loma Chica Project	47215	66,548.66	171,638.66	145,453.62	0.00	26,185.04
SKYLINE	SKY Bldg 9 Auto Shop Project	47216	24,252.70	24,252.70	8,374.70	0.00	15,878.00
SKYLINE	SKY Pacific Heights Facelift	47217	0.00	36,537.75	36,537.75	0.00	0.00
SKYLINE	SKY Corp Yard Project	47218	0.00	60,000.00	21,184.79	5,500.00	33,315.21
SKYLINE	SKY Dance Room Lighting	47219	0.00	40,000.00	1,500.00	2,200.00	36,300.00
SKYLINE	SKY Bldg 5 NW Stairs	47220	0.00	50,000.00	2,625.00	0.00	47,375.00
SKYLINE	SKY Interior Bldg Signage	47221	0.00	25,000.00	0.00	0.00	25,000.00
SKYLINE	SKY Athletic Facilities Upgrade, Phase 2	47222	153,355.32	0.00	0.00	0.00	0.00
SKYLINE	Sky Bldg 3	49202	65,009.53	374,421.99	106,661.78	4,940.00	262,820.21
SKYLINE	Sky Bldg 6/7A	49203	467,696.01	292,346.14	288,276.14	0.00	4,070.00
SKYLINE	Sky Bldgs 7/8	49204	46,406.83	51,110.87	42,158.03	0.00	8,952.84
SKYLINE	Sky Bldg 5	49205	2,959.20	35,571.00	16,071.00	0.00	19,500.00
SKYLINE	SKY Space Programming	49206	15,898.93	23,915.17	0.00	6,417.01	17,498.16
SKYLINE	SKY Swing Space	49207	42,701.57	13,955.39	13,955.39	0.00	0.00
SKYLINE	SKY Bldg 1	49209	474.94	2,555.78	2,555.78	0.00	0.00
SKYLINE	SKY Bldg 2	49210	0.00	10,684.72	7,484.72	3,200.00	0.00
SKYLINE	SKY Utility Infrastructure Upgrade	49211	1,531.71	32,963.75	28,554.75	4,259.00	150.00
SKYLINE	SKY Fire/Life Safety	49212	0.00	2,406.00	2,406.00	0.00	0.00
SKYLINE	SKY Landscape Upgrade	49214	0.05	0.00	0.00	0.00	0.00
SKYLINE	SKY Exterior Painting	49215	9,526.17	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 6 Portable CDC	49217	0.00	9,319.13	9,319.13	0.00	0.00
SKYLINE	SKY Roofing/Waterproofing	49218	23,052.42	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldgs 9/10	49219	2.21	0.00	0.00	0.00	0.00
SKYLINE	SKY Access Controls	49223	17,467.01	13,440.39	1,802.38	0.00	11,638.01
SKYLINE	SKY Emerg. Bldg. Repair Allow.	49224	54,564.71	96,843.22	0.00	0.00	96,843.22
SKYLINE	SKY Bldg 7 Allied Health	49225	103,310.94	1,346,339.33	74,546.06	10,393.50	1,261,399.77
SKYLINE	SKY Construction Management	49226	120,685.60	69,116.00	69,116.00	0.00	0.00
<b>TOTAL</b>			<b>519,442,724.37</b>	<b>547,052,740.19</b>	<b>73,678,806.28</b>	<b>207,473,045.51</b>	<b>265,900,888.40</b>



**San Mateo County Community College District  
2008-09 Final Budget  
Capital Projects Fund (Fund 4) - Cañada College**

	2006-2007 Adoption Budget	2006-2007 Actual	2007-2008 Adoption Budget	2007-2008 Actual	2008-2009 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	10,197,694	0	794,318	2,985,676	7,157,349	100%	2
3 Local Revenue	13,793,870	6,205	6,000	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$23,991,564</b>	<b>\$6,205</b>	<b>\$800,318</b>	<b>\$2,985,676</b>	<b>\$7,157,349</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	2,143,054	0	2,202,982	637,596	597,929	3%	8
9 Operating Expenses	1,929,564	1,814	1,667,092	1,559,386	1,564,612	7%	9
10 Capital Outlay	20,168,946	0	24,744,545	18,789,014	19,815,015	90%	10
<b>11 Total Expenses</b>	<b>\$24,241,564</b>	<b>\$1,814</b>	<b>\$28,614,619</b>	<b>\$20,985,996</b>	<b>\$21,977,556</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$2,300,000	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,300,000</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$250,000)	\$4,391	(\$27,814,301)	(\$15,700,320)	(\$14,820,207)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$250,000)</b>	<b>\$4,391</b>	<b>(\$27,814,301)</b>	<b>(\$15,700,320)</b>	<b>(\$14,820,207)</b>		<b>21</b>

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



**San Mateo County Community College District**  
**2008-09 Final Budget**  
***Capital Projects Fund (Fund 4) - College of San Mateo***

	2006-2007 Adoption Budget	2006-2007 Actual	2007-2008 Adoption Budget	2007-2008 Actual	2008-2009 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	192,000	0	32,216	227,750	6,200,000	100%	2
3 Local Revenue	25,017,865	23,976	54,472	13,472	0	0%	3
<b>4 Total Revenue</b>	<b>\$25,209,865</b>	<b>\$23,976</b>	<b>\$86,688</b>	<b>\$241,222</b>	<b>\$6,200,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$1,450	\$0	0%	5
6 Classified Salaries	0	0	0	7,737	0	0%	6
7 Employee Benefits	0	0	0	466	0	0%	7
8 Materials & Supplies	5,461,310	2,622	1,346,321	1,118,716	1,662,233	4%	8
9 Operating Expenses	6,310,961	2,298	3,474,066	2,979,318	4,616,529	10%	9
10 Capital Outlay	14,320,042	0	27,034,406	26,316,519	39,269,685	86%	10
<b>11 Total Expenses</b>	<b>\$26,092,313</b>	<b>\$4,920</b>	<b>\$31,854,793</b>	<b>\$30,424,207</b>	<b>\$45,548,447</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(476,008)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$476,008)</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$882,448)	\$19,056	(\$31,768,105)	(\$30,658,993)	(\$39,348,447)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$882,448)</b>	<b>\$19,056</b>	<b>(\$31,768,105)</b>	<b>(\$30,658,993)</b>	<b>(\$39,348,447)</b>		21

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



**San Mateo County Community College District**  
**2008-09 Final Budget**  
**Capital Projects Fund (Fund 4) - Skyline College**

	2006-2007 Adoption Budget	2006-2007 Actual	2007-2008 Adoption Budget	2007-2008 Actual	2008-2009 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	334,997	0	9,556,885	9,560,165	4,727,717	100%	2
3 Local Revenue	22,849,640	8,981	8,000	634,331	0	0%	3
<b>4 Total Revenue</b>	<b>\$23,184,637</b>	<b>\$8,981</b>	<b>\$9,564,885</b>	<b>\$10,194,496</b>	<b>\$4,727,717</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	281	0	0%	6
7 Employee Benefits	0	0	0	33	0	0%	7
8 Materials & Supplies	4,871,250	0	1,982,574	228,132	641,775	2%	8
9 Operating Expenses	3,347,847	285	2,254,916	1,391,519	2,388,465	8%	9
10 Capital Outlay	15,182,540	0	26,711,268	13,822,665	26,465,700	90%	10
<b>11 Total Expenses</b>	<b>\$23,401,637</b>	<b>\$285</b>	<b>\$30,948,758</b>	<b>\$15,442,630</b>	<b>\$29,495,940</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$2,600	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(135,384)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$132,784)</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$217,000)	\$8,696	(\$21,383,873)	(\$5,380,918)	(\$24,768,223)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$217,000)</b>	<b>\$8,696</b>	<b>(\$21,383,873)</b>	<b>(\$5,380,918)</b>	<b>(\$24,768,223)</b>		<b>21</b>

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

**San Mateo County Community College District  
2008-09 Final Budget  
Capital Projects Fund (Fund 4) - District Office**

	2006-2007 Adoption Budget	2006-2007 Actual	2007-2008 Adoption Budget	2007-2008 Actual	2008-2009 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	850,614	12,238,275	19,802	(11,123)	0	0%	2
3 Local Revenue	9,201,228	349,729,830	18,826,000	24,053,014	17,958,800	100%	3
<b>4 Total Revenue</b>	<b>\$10,051,842</b>	<b>\$361,968,105</b>	<b>\$18,845,802</b>	<b>\$24,041,891</b>	<b>\$17,958,800</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$94,944	\$100,000	\$142,283	\$331,200	3%	5
6 Classified Salaries	1,274,291	1,561,417	3,400,000	2,624,864	2,620,394	24%	6
7 Employee Benefits	319,354	462,217	884,000	773,785	931,948	9%	7
8 Materials & Supplies	766,000	7,439,176	410,000	248,520	744,358	7%	8
9 Operating Expenses	2,764,636	4,268,264	440,875	1,907,468	3,726,397	35%	9
10 Capital Outlay	5,825,963	52,442,975	6,717,832	1,129,054	2,427,231	23%	10
<b>11 Total Expenses</b>	<b>\$10,950,244</b>	<b>\$66,268,993</b>	<b>\$11,952,707</b>	<b>\$6,825,974</b>	<b>\$10,781,528</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$10,995,581	\$0	\$1,332,122	\$0	0%	12
13 Other Sources	0	0	0	470,000	0	0%	13
14 Transfers out	0	(6,435,185)	0	(464,924)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(20,000)	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$4,540,396</b>	<b>\$0</b>	<b>\$1,337,198</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$898,402)	\$300,239,508	\$6,893,095	\$18,553,115	\$7,177,272		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$898,402)</b>	<b>\$300,239,508</b>	<b>\$6,893,095</b>	<b>\$18,553,115</b>	<b>\$7,177,272</b>		21

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**San Mateo County Community College District  
2008-09 Final Budget  
Capital Projects Fund (Fund 4) - Total District**

	<b>2006-2007 Adoption Budget</b>	<b>2006-2007 Actual</b>	<b>2007-2008 Adoption Budget</b>	<b>2007-2008 Actual</b>	<b>2008-2009 Adoption Budget</b>	<b>Percent of Total Budget</b>	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	11,575,305	12,238,275	10,403,221	12,762,469	18,085,066	50%	2
3 Local Revenue	70,862,603	349,768,992	18,894,472	24,700,817	17,958,800	50%	3
<b>4 Total Revenue</b>	<b>\$82,437,908</b>	<b>\$362,007,267</b>	<b>\$29,297,693</b>	<b>\$37,463,285</b>	<b>\$36,043,866</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	0	94,944	100,000	143,733	331,200	0%	5
6 Classified Salaries	1,274,291	1,561,417	3,400,000	2,632,882	2,620,394	2%	6
7 Employee Benefits	319,354	462,217	884,000	774,284	931,948	1%	7
8 Materials & Supplies	13,241,614	7,441,798	5,941,877	2,232,965	3,646,295	3%	8
9 Operating Expenses	14,353,008	4,272,661	7,836,949	7,837,691	12,296,003	11%	9
10 Capital Outlay	55,497,491	52,442,975	85,208,051	60,057,252	87,977,631	82%	10
<b>11 Total Expenses</b>	<b>\$84,685,758</b>	<b>\$66,276,012</b>	<b>\$103,370,877</b>	<b>\$73,678,806</b>	<b>\$107,803,471</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	0	10,995,581	0	3,634,722	0	0%	12
13 Other Sources	0	0	0	470,000	0	0%	13
14 Transfers out	0	(6,435,185)	0	(940,932)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(20,000)	0	(135,384)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$4,540,396</b>	<b>\$0</b>	<b>\$3,028,405</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$2,247,850)	\$300,271,651	(\$74,073,184)	(\$33,187,116)	(\$71,759,605)		18
19 Beginning Balance, July 1	213,940,712	213,940,712	514,212,363	514,212,363	481,025,247		19
20 Adjustments to Beginning Balance							20
<b>21 Net Fund Balance, June 30</b>	<b>\$211,692,862</b>	<b>\$514,212,363</b>	<b>\$440,139,179</b>	<b>\$481,025,247</b>	<b>\$409,265,642</b>		<b>21</b>

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Enterprise Fund Auxiliary Fund (Fund 5)**

*The District maintains two enterprise funds. These funds account for operations that the Board requires to be self-supporting via user charges.*

*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 the contracted food service and vending operations of the District. Both of these funds are maintained independently of other District funds to facilitate the entrepreneurial nature of the activities involved. This also provides the necessary flexibility to report the retail and operational requirements of these self-supporting services.*

**San Mateo County Community College District**  
**2008-2009 Final Budget**  
**Enterprise Fund - Bookstore (Fund 5)**



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Income</b>							
1 Federal Income	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0%	2
3 Local Income	8,018,655	8,289,893	8,179,563	9,086,674	9,000,000	100%	3
4 <b>Total Income</b>	<b>\$8,018,655</b>	<b>\$8,289,893</b>	<b>\$8,179,563</b>	<b>\$9,086,674</b>	<b>\$9,000,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Cost of Sales	\$5,306,957	\$5,775,826	\$5,433,777	\$6,222,221	\$6,220,000	71%	5
6 Certificated Salaries	0	0	0	0	0	0%	6
7 Classified Salaries	1,343,221	1,372,350	1,420,450	1,361,412	1,403,918	16%	7
8 Employee Benefits	351,723	384,294	339,638	378,901	382,035	4%	8
9 Materials & Supplies	25,880	45,709	0	43,010	0	0%	9
10 Operating Expenses	690,935	638,059	787,385	730,414	742,700	8%	10
11 Capital Outlay	0	0	0	0	0	0%	11
12 <b>Total Expenses</b>	<b>\$7,718,716</b>	<b>\$8,216,238</b>	<b>\$7,981,250</b>	<b>\$8,735,958</b>	<b>\$8,748,653</b>	<b>100%</b>	12
<b>Transfers &amp; Other</b>							
13 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	60,140	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0%	17
18 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$60,140</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	18
<b>Fund Balance</b>							
19 Net Change in Fund Balance	\$299,939	\$133,795	\$198,313	\$350,716	\$251,347		19
20 Beginning Balance, July 1	5,697,412	5,697,412	5,831,207	5,831,207	6,181,923		20
21 Adjustments to Beginning Balance	0	0	0	0	0		21
22 <b>Net Fund Balance, June 30</b>	<b>\$5,997,351</b>	<b>\$5,831,207</b>	<b>\$6,029,520</b>	<b>\$6,181,923</b>	<b>\$6,433,270</b>		22

Note: Beginning 2005-06 Bookstore fiscal year ends 6/30. In prior years, the fiscal year ended 5/31.



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**DISTRICT BOOKSTORES**  
**Balance Sheet**  
**June 30, 2008**

	<u>June 30, 2008</u>	<u>June 30, 2007</u>
<b>ASSETS</b>		
Cash for Operations and Investments	\$4,464,559	<b>\$4,444,175</b>
Accounts Receivable	285,163	431,480
Inventory	1,807,787	1,747,363
Furniture, Fixtures & Equipment (Net)	380,327	472,106
<b>TOTAL ASSETS</b>	<b><u>\$6,937,836</u></b>	<b><u>\$7,095,124</u></b>
<b>LIABILITIES AND CAPITAL</b>		
Liabilities	755,912	1,263,917
Capital-Reserved	6,181,924	5,831,207
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$6,937,836</u></b>	<b><u>\$7,095,124</u></b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**DISTRICT BOOKSTORES**  
**Income Statement**  
**For the Year Ending June 30, 2008**

	<u>Year to Date Actual</u>	<u>2007-2008 Budget</u>
<b>INCOME</b>		
Merchandise Sales	\$8,569,211	\$7,811,385
Commission	88,858	\$132,300
Interest	188,925	179,000
Other Income	239,680	117,520
In-kind Donation	-	-
<b>TOTAL INCOME</b>	<b><u>\$9,086,674</u></b>	<b><u>\$8,240,205</u></b>
<b>EXPENSES</b>		
Salaries	\$1,299,704	\$1,336,976
Benefits	361,380	339,636
Merchandise Purchases	6,222,221	5,433,777
Store and Office	43,010	25,880
Travel, Conference, Membership	20,952	34,110
Utilities	39,340	40,314
Contracted Services	79,009	94,691
Depreciation Expense	91,779	94,344
Outgoing Freight	261,056	210,500
Other	238,278	224,767
Administrative Salary and Benefits	79,229	91,464
<b>TOTAL EXPENSES</b>	<b><u>\$8,735,958</u></b>	<b><u>\$7,926,459</u></b>
<b>NET INCOME FROM OPERATIONS</b>	<b><u>\$350,716</u></b>	<b><u>\$313,746</u></b>
Capital, July 1, 2007	5,831,207	
<b>Capital, June 30, 2008</b>	<b><u>\$6,181,923</u></b>	

**San Mateo County Community College District**  
**2008-2009 Final Budget**  
**Enterprise Fund - Cafeteria (Fund 5)**



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	150,000	179,718	173,063	229,707	246,720	100%	3
<b>4 Total Revenue</b>	<b>\$150,000</b>	<b>\$179,718</b>	<b>\$173,063</b>	<b>\$229,707</b>	<b>\$246,720</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	11,163	17,226	19,758	20,000	10%	6
7 Employee Benefits	0	2,097	4,337	4,476	4,500	2%	7
8 Materials & Supplies	0	69,807	59,383	86,175	69,373	33%	8
9 Operating Expenses	183,000	98,135	94,500	340,604	115,500	55%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$183,000</b>	<b>\$181,202</b>	<b>\$175,446</b>	<b>\$451,013</b>	<b>\$209,373</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$17,000	(\$1,484)	(\$2,383)	(\$221,306)	\$37,348		18
19 Beginning Balance, July 1	630,858	630,858	629,374	629,374	408,068		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$647,858</b>	<b>\$629,374</b>	<b>\$626,991</b>	<b>\$408,068</b>	<b>\$445,415</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**DISTRICT CAFETERIAS**  
**Balance Sheet**  
**June 30, 2008**

	<u>June 30, 2008</u>	<u>June 30, 2007</u>
<b>ASSETS</b>		
Cash for Operations and Investments	\$20,319	\$116,758
Cash Reserve for Equipment	330,000	330,000
Accounts Receivable & Prepayment	171,242	9,250
Furniture, Fixtures & Equipment (Net)	51,793	311,621
<b>TOTAL ASSETS</b>	<b><u>\$573,354</u></b>	<b><u>\$767,629</u></b>
<b>LIABILITIES AND CAPITAL</b>		
Liabilities	\$165,286	\$138,255
Capital, July 1, 2007	\$629,374	\$630,858
Adjustment to Capital	(221,306)	(1,484)
Capital, June 30, 2008	<u>\$408,068</u>	<u>\$629,374</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$573,354</u></b>	<b><u>\$767,629</u></b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**DISTRICT CAFETERIAS**  
**Income Statement**  
**For the Year Ending June 30, 2008**

	<u>Year to Date Actual</u>	<u>2007-2008 Budget</u>
<b>INCOME</b>		
Special Service Income	\$31,844	\$20,000
Vending Income	54,421	59,383
Food Service Income	120,691	81,680
Interest	21,834	11,000
Other Income	917	1,000
<b>TOTAL INCOME</b>	<b><u>\$229,707</u></b>	<b><u>\$173,063</u></b>
<b>EXPENSES</b>		
Salary and Benefits	\$24,233	21,563
Depreciation Expense	64,120	50,000
Service Contracts & Repairs	83,429	44,500
College Support	86,175	59,383
Other	140	-
<b>TOTAL EXPENSES</b>	<b><u>\$258,097</u></b>	<b><u>\$175,446</u></b>
<b>NET INCOME FROM OPERATIONS</b>	<b><u>(\$28,390)</u></b>	<b><u>(\$2,383)</u></b>
Loss on Disposal of Fixed Assets	(\$192,916)	\$0
<b>NET INCOME</b>	<b><u>(\$221,306)</u></b>	<b><u>(\$2,383)</u></b>
Capital, July 1, 2007	\$629,374	
<b>Capital, June 30, 2008</b>	<b><u>\$408,068</u></b>	

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Special Revenue Fund (Fund 6)

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

*Special Revenue Funds encompass activities not directly related to the educational program of the College but that provide a service to students—and which may provide non-classroom instructional or laboratory experience for students 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**  
**2008-2009 Final Budget**  
**Child Development Fund (Fund 6) - Cañada College**



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	120,107	37,302	100,000	97,409	100,000	100%	2
3 Local Revenue	0	11	0	17	0	0%	3
4 <b>Total Revenue</b>	<b>\$120,107</b>	<b>\$37,313</b>	<b>\$100,000</b>	<b>\$97,426</b>	<b>\$100,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	110,498	35,465	92,000	90,028	92,000	100%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$110,498</b>	<b>\$35,465</b>	<b>\$92,000</b>	<b>\$90,028</b>	<b>\$92,000</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$9,609	\$1,848	\$8,000	\$7,398	\$8,000		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$9,609</b>	<b>\$1,848</b>	<b>\$8,000</b>	<b>\$7,398</b>	<b>\$8,000</b>		21

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

**San Mateo County Community College District**  
**2008-2009 Final Budget**  
***Child Development Fund (Fund 6) - College of San Mateo***



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$17,182	\$15,586	\$14,000	\$14,196	\$13,000	4%	1
2 State Revenue	135,221	140,328	148,202	126,755	126,800	39%	2
3 Local Revenue	138,937	147,848	170,000	184,717	186,912	57%	3
4 <b>Total Revenue</b>	<b>\$291,340</b>	<b>\$303,761</b>	<b>\$332,202</b>	<b>\$325,668</b>	<b>\$326,712</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$95,574	\$92,901	\$96,069	\$98,209	\$98,895	18%	5
6 Classified Salaries	196,920	237,324	244,891	265,628	268,680	50%	6
7 Employee Benefits	89,546	97,215	120,589	115,210	132,396	24%	7
8 Materials & Supplies	35,000	35,317	40,500	39,373	41,900	8%	8
9 Operating Expenses	1,000	647	1,000	627	650	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$418,041</b>	<b>\$463,405</b>	<b>\$503,048</b>	<b>\$519,047</b>	<b>\$542,521</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$154,917	\$166,486	\$203,028	\$196,714	\$216,038	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$154,917</b>	<b>\$166,486</b>	<b>\$203,028</b>	<b>\$196,714</b>	<b>\$216,038</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$28,217	\$6,843	\$32,182	\$3,336	\$230		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$28,217</b>	<b>\$6,843</b>	<b>\$32,182</b>	<b>\$3,336</b>	<b>\$230</b>		21

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

**San Mateo County Community College District**  
**2008-2009 Final Budget**  
**Child Development Fund (Fund 6) - Skyline College**



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$25,063	\$20,309	\$17,000	\$22,411	\$20,000	5%	1
2 State Revenue	276,843	276,589	292,068	330,079	331,300	87%	2
3 Local Revenue	21,336	28,830	30,000	31,082	31,000	8%	3
<b>4 Total Revenue</b>	<b>\$323,242</b>	<b>\$325,727</b>	<b>\$339,068</b>	<b>\$383,572</b>	<b>\$382,300</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$75,134	\$76,472	\$80,139	\$80,553	\$81,932	15%	5
6 Classified Salaries	223,108	254,081	232,550	262,209	259,054	48%	6
7 Employee Benefits	139,456	137,881	143,645	157,008	165,357	30%	7
8 Materials & Supplies	25,000	27,534	25,000	27,315	35,400	7%	8
9 Operating Expenses	0	2,505	1,379	2,611	2,500	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$462,698</b>	<b>\$498,474</b>	<b>\$482,713</b>	<b>\$529,696</b>	<b>\$544,243</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$139,456	\$172,747	\$143,645	\$157,008	\$165,357	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$139,456</b>	<b>\$172,747</b>	<b>\$143,645</b>	<b>\$157,008</b>	<b>\$165,357</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$10,884	\$3,414		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,884</b>	<b>\$3,414</b>		21

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

**San Mateo County Community College District  
2008-2009 Final Budget  
Child Development Fund (Fund 6) - District Office**

	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	(\$125,000)	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>(\$125,000)</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	(\$125,000)	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>(\$125,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		21

*Note: 2004-05 activity relates to an accounting adjustment relating to Unrealized Loss in Fund 6.  
Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2008-2009 Final Budget**  
***Child Development Fund (Fund 6) - Total District***



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$42,245	\$35,894	\$31,000	\$36,607	\$33,000	4%	1
2 State Revenue	\$532,171	454,218	\$540,270	554,243	\$558,100	69%	2
3 Local Revenue	\$160,272	176,689	\$200,000	215,816	\$217,912	27%	3
4 <b>Total Revenue</b>	<b>\$734,689</b>	<b>\$666,801</b>	<b>\$771,270</b>	<b>\$806,666</b>	<b>\$809,012</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$170,709	\$169,373	\$176,208	\$178,762	\$180,827	15%	5
6 Classified Salaries	420,028	491,405	477,441	527,837	527,734	45%	6
7 Employee Benefits	229,003	235,097	264,233	272,218	297,753	25%	7
8 Materials & Supplies	60,000	62,851	65,500	66,688	77,300	7%	8
9 Operating Expenses	111,498	38,617	94,379	93,266	95,150	8%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$991,237</b>	<b>\$997,343</b>	<b>\$1,077,761</b>	<b>\$1,138,771</b>	<b>\$1,178,764</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$294,374	\$214,233	\$346,673	\$353,722	\$381,396	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$294,374</b>	<b>\$214,233</b>	<b>\$346,673</b>	<b>\$353,722</b>	<b>\$381,396</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$37,826	(\$116,309)	\$40,182	\$21,618	\$11,644		18
19 Beginning Balance, July 1	272,565	272,565	156,256	156,256	177,874		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$310,391</b>	<b>\$156,256</b>	<b>\$196,438</b>	<b>\$177,874</b>	<b>\$189,518</b>		21

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# **Expendable Trust Fund**

## **Financial Aid**

### **(Fund 7)**

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



**San Mateo County Community College District  
2008-2009 Final Budget  
Student Aid Fund (Fund 7) - Cañada College**

	<b>2006-07 Adoption Budget</b>	<b>2006-07 Actual</b>	<b>2007-08 Adoption Budget</b>	<b>2007-08 Actual</b>	<b>2008-09 Adoption Budget</b>	<b>Percent of Total Budget</b>	
<b>Revenue</b>							
1 Federal Revenue	\$1,181,799	\$1,149,725	\$1,148,162	\$1,374,925	\$1,499,427	94%	1
2 State Revenue	94,196	88,880	88,880	97,028	97,028	6%	2
3 Local Revenue	0	26	0	12	0	0%	3
<b>4 Total Revenue</b>	<b>\$1,275,995</b>	<b>\$1,238,631</b>	<b>\$1,237,042</b>	<b>\$1,471,965</b>	<b>\$1,596,455</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$56,483	\$0	\$29,397	\$10,500	-1%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(178)	0	(1,203)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(1,275,995)	(1,293,347)	(1,237,042)	(1,500,147)	(1,606,955)	101%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,275,995)</b>	<b>(\$1,237,042)</b>	<b>(\$1,237,042)</b>	<b>(\$1,471,953)</b>	<b>(\$1,596,455)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$1,589	\$0	\$12	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$1,589</b>	<b>\$0</b>	<b>\$12</b>	<b>\$0</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2008-2009 Final Budget**  
***Student Aid Fund (Fund 7) - College of San Mateo***



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$2,194,248	\$2,017,720	\$1,999,628	\$2,325,113	\$2,535,342	93%	1
2 State Revenue	198,809	185,074	185,074	194,323	194,323	7%	2
3 Local Revenue	0	131	0	68	0	0%	3
4 <b>Total Revenue</b>	<b>\$2,393,057</b>	<b>\$2,202,925</b>	<b>\$2,184,702</b>	<b>\$2,519,504</b>	<b>\$2,729,665</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$63,725	\$0	\$67,127	\$62,071	-2%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(2,393,057)	(2,266,519)	(2,184,702)	(2,586,563)	(2,791,736)	102%	16
17 <b>Total Transfers/Other</b>	<b>(\$2,393,057)</b>	<b>(\$2,202,794)</b>	<b>(\$2,184,702)</b>	<b>(\$2,519,436)</b>	<b>(\$2,729,665)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$131	\$0	\$68	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$131</b>	<b>\$0</b>	<b>\$68</b>	<b>\$0</b>		21

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

**San Mateo County Community College District**  
**2008-2009 Final Budget**  
**Student Aid Fund (Fund 7) - Skyline College**



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$2,575,551	\$2,322,781	\$2,322,881	\$2,710,373	\$2,965,660	94%	1
2 State Revenue	252,016	238,885	238,885	194,577	194,577	6%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$2,827,567</b>	<b>\$2,561,666</b>	<b>\$2,561,766</b>	<b>\$2,904,950</b>	<b>\$3,160,237</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$33,850	\$0	\$105,977	\$42,168	-1%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(63)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(2,827,567)	(2,595,516)	(2,561,766)	(2,947,364)	(3,265,905)	101%	16
17 <b>Total Transfers/Other</b>	<b>(\$2,827,567)</b>	<b>(\$2,561,666)</b>	<b>(\$2,561,766)</b>	<b>(\$2,841,450)</b>	<b>(\$3,223,737)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$63,500	(\$63,500)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,500</b>	<b>(\$63,500)</b>		21

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

**San Mateo County Community College District**  
**2008-2009 Final Budget**  
**Student Aid Fund (Fund 7) - District Office**

	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		21

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

**San Mateo County Community College District**  
**2008-2009 Final Budget**  
**Student Aid Fund (Fund 7) - Total District**



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$5,951,598	\$5,490,226	\$5,470,671	\$6,410,411	\$7,000,429	94%	1
2 State Revenue	545,021	512,839	512,839	485,928	485,928	6%	2
3 Local Revenue	0	157	0	80	0	0%	3
<b>4 Total Revenue</b>	<b>\$6,496,619</b>	<b>\$6,003,222</b>	<b>\$5,983,510</b>	<b>\$6,896,419</b>	<b>\$7,486,357</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$154,058	\$0	\$202,501	\$114,739	-2%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(178)	0	(1,266)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(6,496,619)	(6,155,382)	(5,983,510)	(7,034,074)	(7,664,596)	102%	16
<b>17 Total Transfers/Other</b>	<b>(\$6,496,619)</b>	<b>(\$6,001,502)</b>	<b>(\$5,983,510)</b>	<b>(\$6,832,839)</b>	<b>(\$7,549,857)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$1,720	\$0	\$63,580	(\$63,500)		18
19 Beginning Balance, July 1	126,701	126,701	128,421	128,421	192,001		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$126,701</b>	<b>\$128,421</b>	<b>\$128,421</b>	<b>\$192,001</b>	<b>\$128,501</b>		<b>21</b>

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

*This Fund will increase with transfers made from the Unrestricted General Fund and other sources and decrease when benefits are paid out. Because this reserve is relatively new and is small compared to the total liability already incurred, current retiree benefits continue to be paid from the General Fund on a “pay as you go” basis. Eventually, however, an increasing portion of retiree benefits will be paid directly from the Reserve Fund.*

**San Mateo County Community College District  
2008-2009 Final Budget**

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



	2006-07 Adoption Budget	2006-07 Actual	2007-08 Adoption Budget	2007-08 Actual	2008-09 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	1,020,000	1,396,350	1,020,000	1,224,571	1,094,000	100%	3
<b>4 Total Revenue</b>	<b>\$1,020,000</b>	<b>\$1,396,350</b>	<b>\$1,020,000</b>	<b>\$1,224,571</b>	<b>\$1,094,000</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	3,833	2,250	59%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,833</b>	<b>\$2,250</b>	<b>59%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$1,500,000	\$4,500,000	\$1,500,000	\$1,500,000	\$1,500,000	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$1,500,000</b>	<b>\$4,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$2,520,000	\$5,896,350	\$2,520,000	\$2,720,739	\$2,591,750		18
19 Beginning Balance, July 1	24,219,353	24,219,353	30,115,703	30,115,703	32,836,442		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$26,739,353</b>	<b>\$30,115,703</b>	<b>\$32,635,703</b>	<b>\$32,836,442</b>	<b>\$35,428,192</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# Supplemental Information

- Page 84 - **Resource Allocation Model**
- Page 86 - **2008-09 Board Goals**
- Page 89 - **Enrollment Fee History**
- Page 90 - **Historical FTES Analysis**
- Page 92 - **Utility Usage Graphs**
- Page 95 - **Associated Student Body Reports**
- Page 107 - **Debt Services Payment Schedule**
- Page 108 - **Cash Flow Summary (6/30/08)**
- Page 109 - **County Investment Pool Rates**
- Page 110 - **CCFS-311Q Report (6/30/08)**
- Page 112 - **Glossary**

Resource Allocation: 08/09 Budget Scenario

Worksheet A

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

Current Allocations are:

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
07/08 Site Allocations	\$ 19,177,122	\$ 12,113,309	\$ 26,002,483	\$ 7,217,830	\$ 4,898,811	\$ 38,917,556	\$ 108,327,111	(A), (B)
07/08 FTES	7,329	4,452	9,058				20,839	
06/07 FTES	6,801	4,254	8,791				19,846	
05/06 FTES	6,887	4,193	8,670				19,750	
3 yr average	7,006	4,300	8,840				20,145	(C)
Percent of total	35%	21%	44%					

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

Base Allocation	\$ 15,341,698	\$ 9,690,647	\$ 20,801,987				\$ 45,834,331
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Allocate 20% of the existing funding to each college based on the 3 yr average of FTES

FTES Allocation	\$ 3,984,851	\$ 2,445,713	\$ 5,028,019				\$ 11,458,583
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Add the two amounts together and compare to 07/08 Site Allocations

Total	\$ 19,326,548	\$ 12,136,360	\$ 25,830,005				\$ 57,292,914
Change from Site Alloc	\$ 149,426	\$ 23,052	\$ (172,478)				\$ 0

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

Adjustment #1	\$ 149,426	\$ 23,052	\$ -				\$ 172,478
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2. Allocate any increase in Central Services costs.

Based on 08/09 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
Increased Costs						\$ 1,604,383	\$ 1,604,383	(B)

3. Allocate \$1.78 per square foot increase (decrease) over previous year.

Change from Fall 07 to Fall 08 Space Inventory Report

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
					\$ (3,755)		\$ (3,755)	

Based on Feb 08 estimates less what was budgeted for 07/08

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

Based on FTES Goals for 07/08

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
08/09 FTES	7,834	4,624	9,278			-	21,736	
New 3 yr average	7,322	4,443	9,042			0	20,807	
Change in 3 yr average	316	143	203			0	662	

Add 4.53% COLA to 07/08 per FTES allocation of \$3600 to get \$3763 per FTES.

Growth allocation	\$ 1,188,966	\$ 539,765	\$ 762,191			\$ -	\$ 2,490,922	
							\$ 3,763	(D)

5. District Office & Facilities gets 12% and 4% respectively of college growth allocations.

Calculate 12% and 4% of allocations in #4.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
Growth allocation				\$ 313,809	\$ 106,493		\$ 420,302	(E)

6. Allocate any special amounts agreed upon.

Allocate 08/09 projected step and column increases. Allocate compensation where settled and reserve where not settled.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
Step & Column Compensation	230,748	160,118	295,782	156,102	48,336	\$ 1,235	\$ 892,321	(A)
Special Need	522,702	302,706	683,247	470,417	197,359	\$ 286,764	\$ 2,463,195	
				79,836	\$ 383,242	\$ 329,169	\$ 792,247	
	753,450	462,824	979,029	706,355	628,937	617,168	4,147,763	

Needs 08/09 compensation increases distributed.

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

**Assume the district receives 0% growth and loses budget stability. Hold aside unallocated resources. Calculate new base revenue and what is left after allocations 1 through 6.**

Prior Year Alloc	\$ 108,327,111	07/08 FTES	20,839	(Funded, includes NR & Appren)
COLA	\$ 2,264,891	08/09 FTES	21,736	(Estimated actual)
Growth/Restoration	\$ 13,852,482	Funded Growth	897	
Other Revenue	\$ (7,694,283)	Deficit budget	-	
08/09 Revenue	\$ 116,750,201	Reserve for futu	0	
Increase	\$ 8,423,090			
Plus deficit less reserve	\$ 8,423,089			
Less allocations:				
1. Adjustment #1	\$ 172,478			
2. Central Svcs	\$ 1,604,383			
3. Square Footage	\$ (3,755)			
4. Growth	\$ 2,490,922			
5. DO & Facilities	\$ 420,302			
6. Special Allocations	\$ 4,147,763			
	\$ 8,832,093			
Available for allocation	\$ (409,004)			

(B)

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
07/08 Site Allocations	\$ 19,177,122	\$ 12,113,309	\$ 26,002,483	\$ 7,217,830	\$ 4,898,811	N/A	\$ 69,409,555
% of Total	28%	17%	37%	10%	7%		
Adjustment #7	\$ (113,003)	\$ (71,379)	\$ (153,223)	\$ (42,532)	\$ (28,867)	\$ -	\$ (409,004)

8. Final allocations

**Sum the 07/08 Site Allocations with all of the adjustments.**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
07/08 Site Allocations	\$ 19,177,122	\$ 12,113,309	\$ 26,002,483	\$ 7,217,830	\$ 4,898,811	\$ 38,917,556	\$ 108,327,111
1. Adjustment #1	\$ 149,426	\$ 23,052	\$ -	\$ -	\$ -	\$ -	\$ 172,478
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,604,383	\$ 1,604,383
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ (3,755)	\$ -	\$ (3,755)
4. Growth	\$ 1,188,966	\$ 539,765	\$ 762,191	\$ -	\$ -	\$ -	\$ 2,490,922
5. DO & Facilities	\$ -	\$ -	\$ -	\$ 313,809	\$ 106,493	\$ -	\$ 420,302
6. Special Allocations	\$ 753,450	\$ 462,824	\$ 979,029	\$ 706,355	\$ 628,937	\$ 617,168	\$ 4,147,763
7. Adjustment #7	\$ (113,003)	\$ (71,379)	\$ (153,223)	\$ (42,532)	\$ (28,867)	\$ -	\$ (409,004)
Total Increase	\$ 1,978,839	\$ 954,262	\$ 1,587,997	\$ 977,632	\$ 702,809	\$ 2,221,551	\$ 8,423,089

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
08/09 Site Allocations	\$ 21,155,961	\$ 13,067,570	\$ 27,590,481	\$ 8,195,462	\$ 5,601,620	\$ 41,139,106	\$ 116,750,200

Tentative Budget	\$ 21,400,949	\$ 13,172,175	\$ 27,772,909	\$ 8,030,822	\$ 5,643,982	\$ 38,335,377	\$ 114,356,216
Change	\$ (244,988)	\$ (104,605)	\$ (182,428)	\$ 164,640	\$ (42,362)	\$ 2,803,729	\$ 2,393,985

Facilities Square Footage	1,373,660
50% of funds per sq. foot	\$ 1.84
50% of funds for growth	4.3%
District Office percentage	12.6%

(C), (D)

List of References:

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

# SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

## 2008 GOALS

**Integration of Planning, Budget and Resource Allocation:** In order to develop a shared vision of the future that faculty, staff, students and community understand and support, the District, through its shared governance processes, has been working to develop an integrated strategic planning model. This model incorporates and builds upon five elements: the College Educational Master Plans; the Facilities Master Plan; a coordinated institutional research component; a comprehensive program review process; and an annual budget that is based upon the other four elements.

Many elements required for the integrated strategic planning system are already in place; however, they are not completely standardized within the District nor appropriately linked. The Vice Chancellor for Educational Services and Planning has taken responsibility for developing an organizational infrastructure that will produce the integrated strategic planning system for the District.

Specific goals for 2008 include:

### *Education and Planning Goals*

1. Immediately address recommendations of the Accreditation Commission for Cañada College and College of San Mateo; present a progress report to the Board in May, 2008; and prepare final response for submittal in late August/early September, 2008.
2. The Strategic Planning process was discussed by the Board in April, 2007. The 2008 goal is to complete the District's Strategic Plan in the spring and begin implementation in the fall, with careful attention to integration of this plan with current College planning efforts, in order to assure concurrence with a Districtwide vision.
3. Analyze the results of the community needs assessment and the survey of high school students. Using these results, the Colleges will undertake an analysis of current course and program offerings and modify these offerings and delivery methods as deemed appropriate.
4. Continue efforts to improve high school to college transition and success (e.g., CalPASS, Summer Bridge Academy, Jump Start, Hermanos, concurrent enrollment, etc.) and expand the number of concurrent enrollment classes on high school campuses. The District and the Colleges will develop a comprehensive plan for concurrent enrollment with clearly defined targets and measurable performance outcomes.
5. Upon completion and adoption of the District's distance education plan (scheduled for the spring), the District will begin implementation of the plan with annual review of goals and targets established by the Colleges in response to the plan.
6. Expand the Skilled Trades Prep program by offering the program at Peninsula High School as a concurrent enrollment opportunity no later than fall 2008. Develop an articulation agreement with the San Mateo Adult School to foster the movement of students from the San Mateo Adult School program to the CSM program no later than May 2008. Develop and execute a marketing plan and related recruiting strategies for San Mateo County high schools immediately, with the goal of developing a thirty student cohort for fall 2008 semester. Expand course offerings to include the CSM campus in the fall 2008 semester.
7. Complete the implementation of the automated degree audit system to improve student access to information and provide tools, in addition to counseling services, that will allow students to be informed of progress made on their chosen program and able to plan the next steps towards their final goal.

8. Complete the agreed-upon research agenda and further refine the structure of research support in order to assure that both District and College research goals are coordinated and adequately address the needs of the Board, administration and faculty.
9. Implement the action plan which responds to Board directives received at 2007 study sessions concerning counseling. The goal is to identify and implement strategies to ensure efficiency, consistency and relevance in student counseling.
10. Work with the District Academic Senate to effect the remaining standardization of graduation requirements across the District.
11. Develop an equivalence matrix of all courses offered at all three Colleges to be effective in spring 2009 and included in the 2009-10 catalogs.
12. Continue work to ensure the ongoing viability of the University Center at Cañada College, including pursuing opportunities for alternative funding sources and adding at least one new bachelor's degree program that can be offered through the University Center.
13. Open and begin offering classes at the Half Moon Bay satellite center; ensure that all facilities and support services are fully functional ( e.g., computer lab, testing center, counseling and general lecture classrooms).
14. Reexamine District and College marketing strategies and practices and develop an integrated and targeted marketing program that utilizes multiple media to reach prospective students, current students and opinion leaders in the County.
15. Examine the potential for a Districtwide compressed calendar, including review of prior research and investigation of both opportunities and logistical requirements as identified by colleges which currently utilize the compressed calendar.

#### ***Human Resources/Recruitment/Retention Goals***

16. Implement two-year employment contracts for administrators.
17. Conduct train-the-trainer sessions in spring 2008 and beyond. The goal is to have all permanent employees experience diversity training as a supplement to our twice yearly Museum of Tolerance trainings.
18. Implement the human resources recommendations from the Accreditation Team that call for the District to 1) incorporate effectiveness in producing student outcomes into the evaluation of faculty and others responsible for student progress; and 2) develop rules and regulations regarding the evaluation of College presidents.
19. Begin construction of Cañada Vista to provide safe, affordable upscale housing close to work for District faculty and staff.

#### ***Facilities Goals***

20. Complete negotiations with the successful Design/Build teams for the Skyline and CSM projects; begin construction on those projects. Regarding Cañada College, complete the RFP process and initiate construction on the gateways/landscaping project at the College.
21. Focus the Capital Improvement effort to ensure that all existing buildings that have not been addressed as part of the first phase of construction, and not slated for demolition, are modernized to meet the needs of the instructional and support missions of the Colleges.
22. The District has been successful in securing more than \$87.5 million dollars through the CCCC State Capital outlay to date. Work to ensure that the \$60 million dollars (currently approved for projects in FY 2007/08 and 2008/09 by the Board of Governors and slated for the November 2008 General Election) is secured through a vigorous awareness campaign with the local community and business partners.
23. The current campus security operation is autonomous; has different operating procedures, policies, staffing models, levels of trainings, hours of operations; different equipment; and is not coordinated cohesively. The District will revise and re-organize the current campus security,

parking and public safety operations and procedures as well as incorporate electronic access controls and video monitoring technology in order to provide a cohesive, secure and safe campus environment.

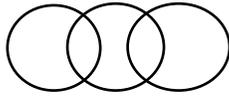
24. Revamp the Districtwide emergency preparedness readiness plan by ensuring that all administrators, supervisors and key staff are compliant with Office of Emergency Service (OES), National Incident Management System (NIMS) and Standard Emergency Management (SEMS) standards. Work with the Colleges to ensure that Emergency Preparedness training and emergency drills are conducted with local Law Enforcement, Fire and Emergency Medical Teams at the Colleges.
25. Revise the District's Hazardous and Chemical Action plans and procedures as well as conduct training in order to ensure that all staff, faculty and students who come in contact with chemicals are OSHA compliant.
26. Develop a comprehensive plan to provide the increased maintenance staff needed as new buildings are brought on line.
27. Evaluate and refine the Capital Improvement Program's revenue "sources and uses" document to assure that there is adequate funding available from all sources (bond,, State, private donations and other local revenues) to complete all projects.

### ***Finance Goals***

28. Maintain fiscal stability; develop strategies and actions to manage the effects of the State's budget deficit on our District.
29. Improve and expand on efforts to sustain and increase student enrollment.
30. In order to enhance the value of bond funds and post retirement benefit funds on deposit, the District will direct investments to earn the maximum amount permitted under federal arbitrage limits while maintaining appropriate levels of safety and liquidity.

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

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



**San Mateo County Community College District**

**FTES Analysis**

	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>
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***College of San Mateo***

Resident										
Fall & Spring	7,756	7,611	7,263	7,336	8,041	8,059	7,561	7,311	7,423	7,686
Summer	<u>822</u>	<u>925</u>	<u>883</u>	<u>911</u>	<u>1,026</u>	<u>1,122</u>	<u>989</u>	<u>945</u>	<u>956</u>	<u>992</u>
Total, Resident	8,578	8,536	8,146	8,247	9,067	9,181	8,550	8,256	8,379	8,678
Total, Apprenticeship	209	171	173	171	165	131	140	146	156	164
Flex-time	14	15	14	10	9	14	9	12	10	11
Non-Resident										
Fall & Spring	335	360	315	327	288	245	223	234	226	217
Summer	<u>25</u>	<u>31</u>	<u>32</u>	<u>28</u>	<u>33</u>	<u>26</u>	<u>19</u>	<u>21</u>	<u>20</u>	<u>15</u>
Total, Non-Resident	360	391	347	355	321	271	242	255	246	232

**College of San Mateo Total                    9,161       9,113       8,680       8,783       9,562       9,597       8,941       8,669       8,791       9,085**

***Canada College***

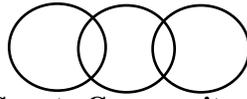
Resident										
Fall & Spring	2,773	2,816	2,988	3,358	3,489	3,606	3,631	3,707	3,770	3,938
Fall & Spring (N/C)	5	6	6	25	8	43	50	43	27	35
Summer (N/C)	-	-	-	-	1	-	2	4	4	5
Summer	<u>347</u>	<u>359</u>	<u>381</u>	<u>392</u>	<u>466</u>	<u>18</u>	<u>298</u>	<u>359</u>	<u>380</u>	<u>402</u>
Total, Resident	3,125	3,181	3,375	3,775	3,964	3,667	3,981	4,113	4,181	4,380
Flex-time	11	11	7	4	3	6	3	3	3	4
Non-Resident										
Fall & Spring	157	152	155	152	116	76	73	71	62	60
Fall & Spring (N/C)	1	1	1	4	2	3	2	1	1	1
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<u>13</u>	<u>11</u>	<u>8</u>	<u>12</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>7</u>	<u>8</u>	<u>7</u>
Total, Non-Resident	171	164	164	169	128	80	77	79	71	68

**Canada College Total                    3,307       3,356       3,546       3,948       4,095       3,753       4,061       4,195       4,255       4,452**

***Skyline College***

Resident										
Fall & Spring	5,541	5,470	5,222	5,780	6,375	6,107	6,014	5,912	5,840	6,345
Fall & Spring (N/C)	14	-	-	-	-	-	-	-	-	-
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<u>749</u>	<u>828</u>	<u>1,021</u>	<u>897</u>	<u>1,010</u>	<u>865</u>	<u>826</u>	<u>853</u>	<u>844</u>	<u>868</u>
Total, Resident	6,304	6,298	6,243	6,677	7,385	6,972	6,840	6,765	6,684	7,213
Total, Apprenticeship	45	43	43	42	31	9	4	4	3	3
Flex-time	10	16	10	4	4	5	4	9	3	5
Non-Resident										
Fall & Spring	121	166	203	159	154	124	109	97	101	97
Summer	<u>16</u>	<u>18</u>	<u>23</u>	<u>26</u>	<u>22</u>	<u>18</u>	<u>13</u>	<u>12</u>	<u>10</u>	<u>12</u>
Total, Non-Resident	137	184	226	185	176	142	122	109	111	109

**Skyline College Total                    6,496       6,541       6,522       6,908       7,596       7,128       6,970       6,887       6,801       7,330**



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

	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>
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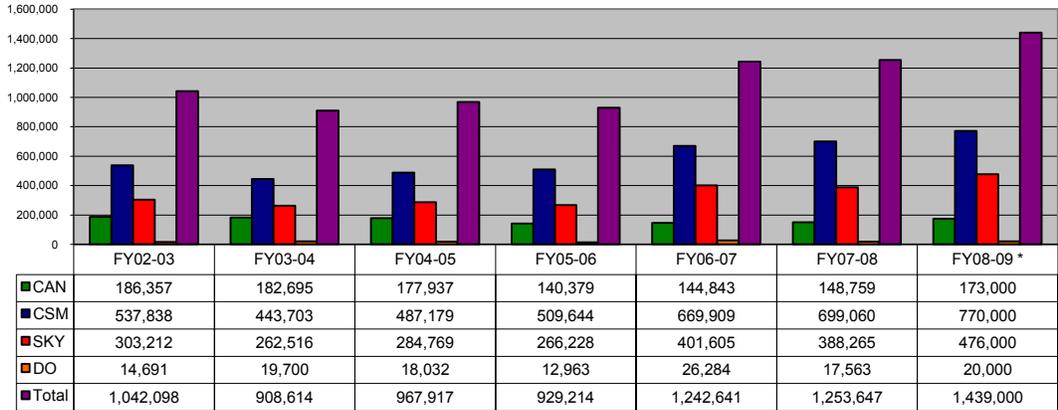
***District***

Resident										
Fall & Spring	16,070	15,897	15,473	16,474	17,905	17,772	17,206	16,930	17,033	17,969
Fall & Spring (N/C)	19	6	6	25	8	43	50	43	27	35
Summer (N/C)	0	0	0	0	1	0	2	4	4	5
Summer	<u>1,918</u>	<u>2,112</u>	<u>2,285</u>	<u>2,200</u>	<u>2,502</u>	<u>2,005</u>	<u>2,113</u>	<u>2,157</u>	<u>2,180</u>	<u>2,262</u>
Total, Resident	18,007	18,015	17,764	18,699	20,416	19,820	19,371	19,134	19,244	20,271
Total, Apprenticeship	254	214	216	213	196	140	144	150	159	167
Flex-time	35	42	31	18	16	25	16	24	16	20
Non-Resident										
Fall & Spring	613	678	673	638	558	445	405	402	389	374
Fall & Spring (N/C)	1	1	1	4	2	3	2	1	1	1
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>54</u>	<u>60</u>	<u>63</u>	<u>66</u>	<u>65</u>	<u>45</u>	<u>34</u>	<u>40</u>	<u>38</u>	<u>34</u>
Total, Non-Resident	668	739	737	709	625	493	441	443	428	409
<b>District Total</b>	<b>18,964</b>	<b>19,010</b>	<b>18,748</b>	<b>19,639</b>	<b>21,253</b>	<b>20,478</b>	<b>19,972</b>	<b>19,751</b>	<b>19,847</b>	<b>20,867</b>

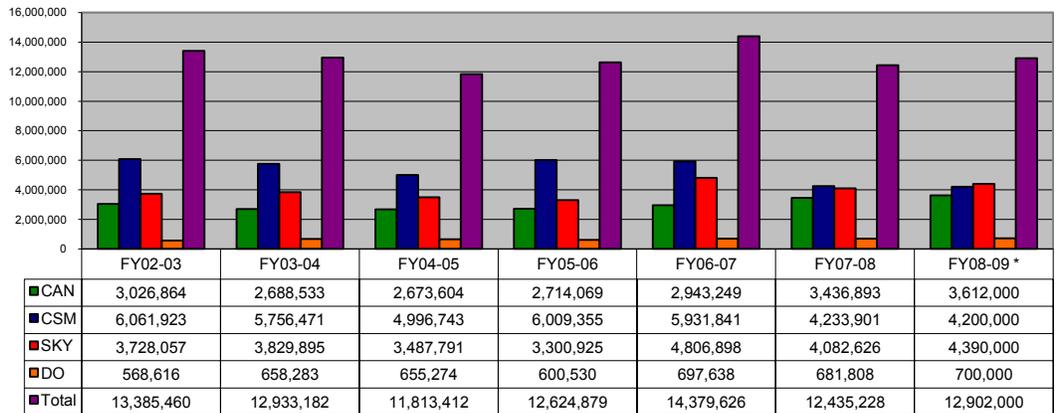


San Mateo County Community College District

Natural Gas Usage by Site (in therms)

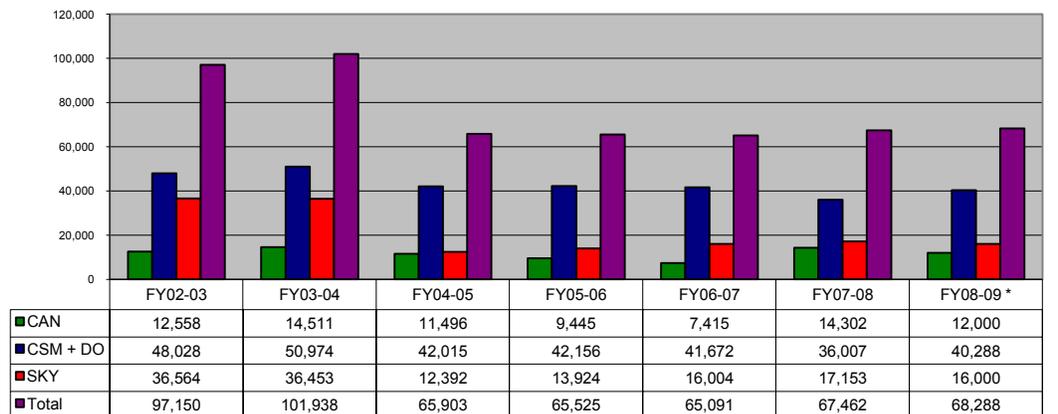


Electricity Usage by Site (in kWh)



Note: Electricity usage does not include KCSM transmission usage at Sutro Tower.

Water Usage by Site (in ccf)

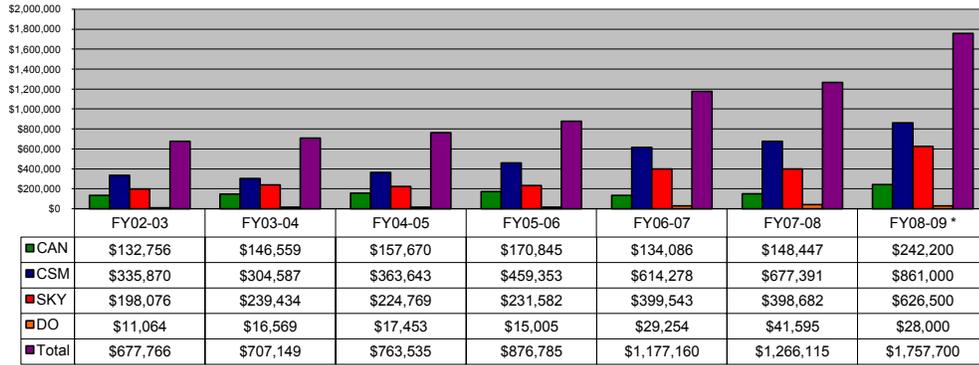


\* figures provided for FY08-09 are projections.

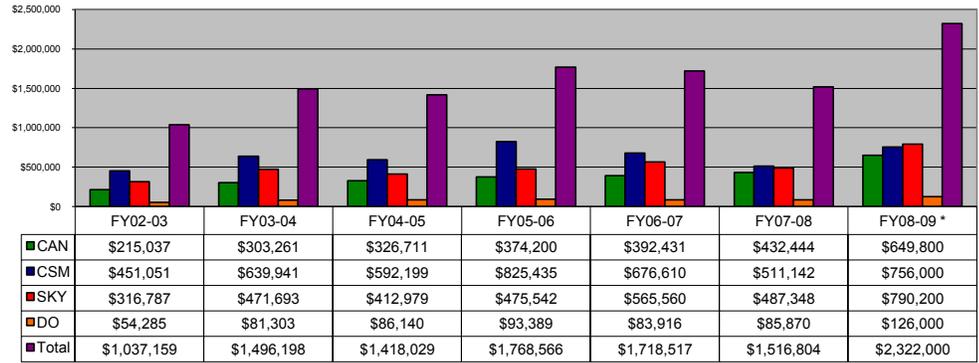


San Mateo County Community College District

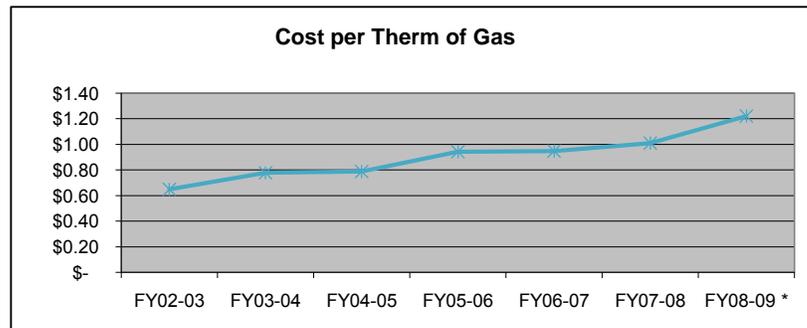
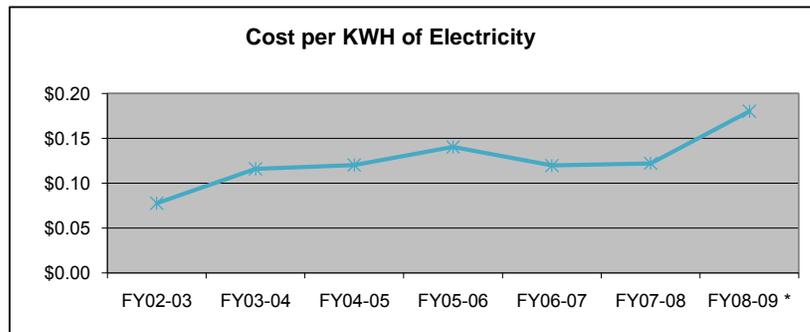
Natural Gas Expense by Site



Electricity Expense by Site



Note: Electricity expense does not include KCSM Sutro Tower usage.

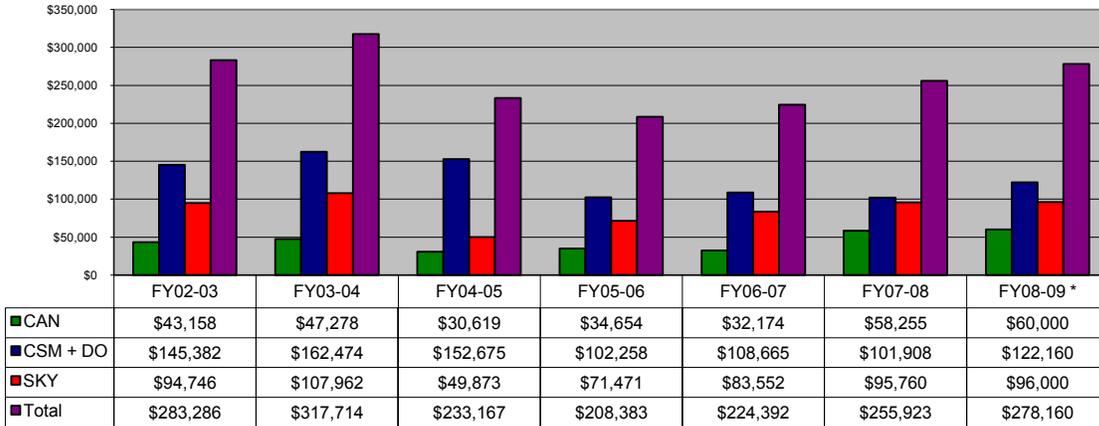


\* figures provided for FY08-09 are projections.

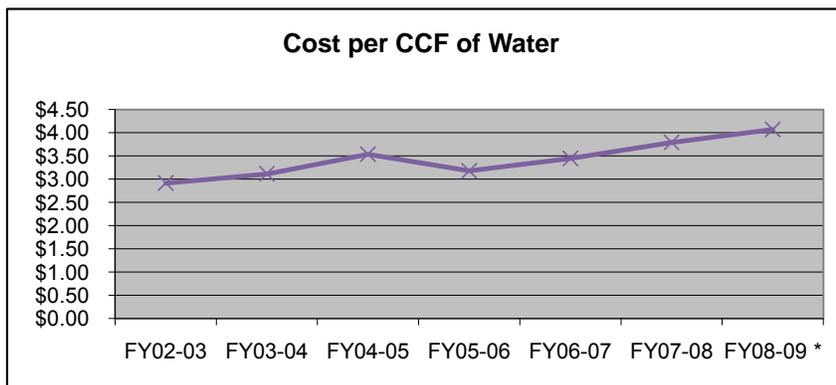
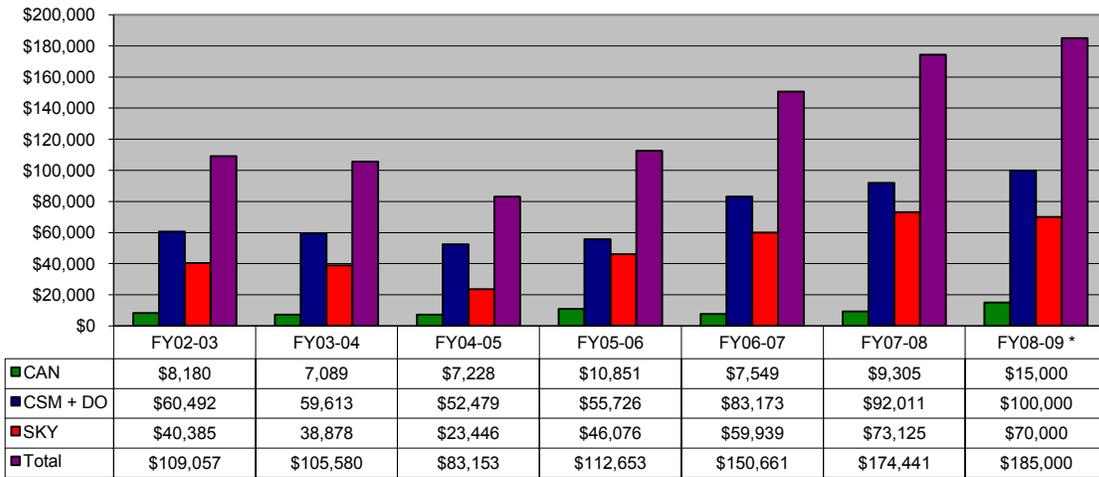


San Mateo County Community College District

Water Expense by Site



Garbage Expense by Site



\* figures provided for FY08-09 are projections.

**Associated Students of Cañada College  
4<sup>th</sup> Quarter Report (April-June) 2008**

*Prepared by: Aja Butler  
Coordinator of Student Activities  
Cañada College*

In **April** the students also hosted their annual Spring Fling event. The event was attended by more than 200 students, staff, and faculty. The students provided free BBQ, games, music and prizes.

For the month of **May** members of the ASCC attended the Spring General Assembly in Los Angeles, CA. The students participated in various workshops on writing resolutions, financial aid, diversity, etc. And participated in the elections and voting on resolutions.



**CANADA COLLEGE ASSOCIATED STUDENTS**  
**Balance Sheet**  
**June 30, 2008**

<b>ASSETS</b>	<u><b>June 30, 2008</b></u>	<u><b>June 30, 2007</b></u>
<b>Cash</b>		
Bank Commercial	225,051	205,771
Bank Time Deposits	30,000	30,000
<b>Total Cash</b>	<b>\$255,051</b>	<b>\$235,771</b>
<b>Receivables</b>		
Miscellaneous Receivable	\$49,571	\$48,172
Loans Receivable	11,052	8,767
<b>Total Receivables</b>	<b>\$60,623</b>	<b>\$56,938</b>
<b>Furniture, Fixtures &amp; Equipment</b>		
Less Accumulated Depreciation	\$40,052	\$40,052
<b>Total Furniture, Fixt., &amp; Eqpt.</b>	<b>(37,437)</b>	<b>(35,926)</b>
	\$2,614	\$4,126
<b>TOTAL ASSETS</b>	<b>\$318,288</b>	<b>\$296,835</b>
 <b>LIABILITIES AND CAPITAL</b>  		
<b>Liabilities</b>		
Student Representation Fee	\$14,651	\$3,865
Accounts Payable	72	72
Club Funds	21,898	27,321
Trust Funds	121,868	124,258
Loan Funds	18,045	17,745
<b>Total Liabilities</b>	<b>\$176,534</b>	<b>\$173,261</b>
<b>Capital</b>		
Capital, July 1	\$123,574	\$90,119
Net Income (Loss)	19,306	34,682
Vending Capital	(1,126)	(1,227)
<b>Total Capital, June 30</b>	<b>\$141,754</b>	<b>\$123,574</b>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$318,288</b>	<b>\$296,835</b>



**CANADA COLLEGE ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Year Ending June 30, 2008**

	<u>YTD</u> <u>June 30, 2008</u>	<u>YTD</u> <u>June 30, 2007</u>
<b>INCOME</b>		
Activity Card Sales	\$84,921	\$80,377
ATM Income	837	1,312
Interest	1,345	1,157
Space Rental	0	435
Student General	400	726
Miscellaneous Income	20	40
<b>TOTAL INCOME</b>	<b>\$87,523</b>	<b>\$84,047</b>
<b>EXPENSES</b>		
Activity Card Expense	2,622	3,795
Administrative Expense	4,820	751
Awards and Scholarships	\$2,678	\$0
Conference	12,120	4,894
Office Supplies	4,494	3,606
Program Expense	33,478	29,330
Publicity	3,054	1,238
Other Expenditures	4,666	3,830
<b>TOTAL EXPENSES</b>	<b>\$67,933</b>	<b>\$47,445</b>
<b>NET INCOME FROM ASB GOVERNMENT</b>	<b>\$19,590</b>	<b>\$36,602</b>
Less Depreciation Expense	(1,511)	(1,920)
<b>NET INCOME (LOSS)</b>	<b>\$18,079</b>	<b>\$34,682</b>
<b><u>VENDING</u></b>		
Vending Income (Loss)	\$10,266	\$11,682
Less Expense and Transfer	(10,165)	(11,682)
Net Vending Income (Loss)	\$101	\$0
Vending Capital, July 1	(\$1,227)	(\$1,227)
<b>Vending Capital, June 30</b>	<b>(\$1,126)</b>	<b>(\$1,227)</b>

## **Associated Students of College of San Mateo 4th Quarter Report, April 2008 – June 2008**

The Associated Students of College of San Mateo (ASCSM) had a productive first half of the spring 2008 semester. Although this is a time of transition in Student Activities and at CSM, the ASCSM has been able to successfully continue to participate in college governance and has been able to create a lively and entertaining campus atmosphere for CSM students, faculty, staff, and administrators. Some of the highlights for the second half of the spring 2008 semester are:

### **Ongoing Activities**

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

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

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

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

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

## **Events and Activities:**

*April 2008:* During this month the ASCSM held two major events. On April 17<sup>th</sup> they sponsored a showing of *Invisible Children* a full-length documentary on child soldiers in Uganda. After the showing the director of the Invisible Children Foundation was on hand to answer student, faculty, and staff questions about the movie and the Invisible Children movement. This event was very well attended; several faculty members brought their classes. On April 22, the students held an Earth Day event in which they handed out 400 small plants to promote environmental awareness.

*May 2008:* To begin the month, several Student Senate members attended the California Community College Student Senate General Assembly meeting in Los Angeles, CA. During this two-day event, the students had the opportunity to network with other community college student leaders, attend workshops on pressing state and federal issues facing community college students, and attend the Student Senate General Assembly meeting to vote on important statewide resolutions. During the week of May 5<sup>th</sup> through May 8<sup>th</sup>, ASCSM held their annual "Spring Fling" event. During this week, the students had a variety of activities including different inflatable activities and games. They also had music and magician performances. Lastly, they had different free food items for students each day including: hot dogs, sodas, nachos, Its-Its ice cream, pizza, and snow cones. Also during that week, ASCSM held their annual elections for new officers. Lastly, the students capped off a successful semester with a very well attended "Talent Show Night" that highlighted the diversity of student talent at CSM.

*June 2008:* As always this is a slower month for ASCSM. During this month the students concentrated on moving into their new temporary home in Building T-1 (due to the demolition of Building 5). The new 2008/2009 ASCSM Senate also held its first two meetings for the year. Lastly, the Unity Among Brothers club held their annual Basketball Tournament June 14<sup>th</sup> and 15<sup>th</sup> to benefit the "Twilight Foundation".

**COLLEGE OF SAN MATEO ASSOCIATED STUDENTS**

**Balance Sheet**

**June 30, 2008**



<b>ASSETS</b>	<b><u>June 30, 2008</u></b>	<b><u>June 30, 2007</u></b>
Cash		
Petty Cash	\$25	\$25
Bank Commercial	8,367	196,345
District Investment Pool	598,190	365,289
Total Cash	<u>\$606,582</u>	<u>\$561,659</u>
Receivables		
Miscellaneous Receivable	\$93,392	\$89,126
Loans Receivable	2,380	2,180
Total Receivables	<u>\$95,772</u>	<u>\$91,306</u>
Furniture, Fixtures & Equipment	\$ 72,485	\$144,055
Less Accumulated Depreciation	<u>(63,692)</u>	<u>(144,011)</u>
Total Furniture, Fixt., & Eqpt.	\$8,793	\$44
<b>TOTAL ASSETS</b>	<b><u><u>\$711,146</u></u></b>	<b><u><u>\$653,008</u></u></b>
 <b>LIABILITIES AND CAPITAL</b> 		
Liabilities		
Student Representation Fee	\$57,951	\$52,607
Accounts Payable	15,990	34,996
Club Funds	111,245	100,291
Trust Funds	193,072	179,057
Loan Funds	20,602	20,125
Total Liabilities	<u>\$398,860</u>	<u>\$387,076</u>
Capital		
Capital, July 1	\$265,932	\$221,258
Adjustment to Capital	(7,471)	(3,057)
Net Income (Loss)	52,346	46,252
Vending Capital	1,479	1,479
Total Capital, June 30	<u>\$312,286</u>	<u>\$265,932</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u><u>\$711,146</u></u></b>	<b><u><u>\$653,008</u></u></b>



**COLLEGE OF SAN MATEO ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Year Ending June 30, 2008**

	<u>YTD</u> <u>June 30, 2008</u>	<u>YTD</u> <u>June 30, 2007</u>
<b>INCOME</b>		
Activity Card Sales	\$143,593	\$118,065
ATM Income	2,475	3,993
Programs Income	992	0
Interest	16,410	11,846
Rec/Game Room	3,663	1,335
Miscellaneous Income	890	2,156
<b>TOTAL INCOME</b>	<u>\$168,022</u>	<u>\$137,395</u>
<b>EXPENSES</b>		
Awards and Scholarships	\$5,088	\$1,104
Activity Card Expense	2,073	2,689
Office Supplies	6,167	1,974
Operating Expense	690	1,400
Programs	39,588	10,809
Student Assistants	62,973	63,284
Other Expenditures		11,047
Unrealized Loss on Investments	(1,250)	(3,021)
<b>TOTAL EXPENSES</b>	<u>\$115,329</u>	<u>\$89,286</u>
<b>NET INCOME FROM ASB GOVERNMENT</b>	\$52,693	\$48,109
Less Depreciation Expense	(347)	(1,857)
<b>NET INCOME (LOSS)</b>	<u><u>\$52,346</u></u>	<u><u>\$46,252</u></u>
 <b><u>VENDING</u></b>		
Vending Income (Loss)	\$37,214	\$34,854
Less Expense and Transfer	(37,214)	(34,854)
Net Vending Income (Loss)	<u>\$0</u>	<u>\$0</u>
Vending Capital, July 1	<u>\$1,479</u>	<u>\$1,479</u>
<b>Vending Capital, June 30</b>	<u><u>\$1,479</u></u>	<u><u>\$1,479</u></u>

**Associated Students of Skyline College  
Budget Report for the 4th Quarter of 2007-2008  
Summary of Programs and Activities  
July 23, 2008**

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

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

Campus Auxiliary Services Advisory Committee  
College Council  
Curriculum Committee  
District Auxiliary Services Advisory Committee  
District Associated Students Governing Board  
District Committee on Budget and Finance  
District Shared Governance Council  
Educational and Facilities Master Plan Committee  
Ed Policy  
Health and Safety Committee  
Planning and Budget Committee  
Web Redesign Committee

***Student Handbook and Academic Planners:*** The ASSC continues to work with the Student Activities Office to distribute the Student Handbooks. The Student Activities Office is currently collecting updated material and editing for the 2008-2009 Student Handbook.

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

***Student Identification Cards:*** The Student Activities Office continues to produce Student ID Cards for the student body.

***Skyline Organizations and Club SOCC:*** The ASSC members always encourage other students to become active on campus by their work through SOCC. They also encourage students who do not find a club that interests them to start their own. The Organizational and Club Manual is currently being updated and will be posted on the ASSC webpage upon completion.

***Program and Events:***

**May 1 & 3, 2008**

**Pilipino Cultural Night**

Co-sponsored the event with Kababayan Program and Filipino Student Union

**May 7, 2008**

**Food for Life Event for Asian American Month**

ASSC sponsored this event; \$300 was donated to the Save the Children Campaign

**May 12, 2008**

**Student Recognition Award Ceremony**

Donated \$5,000 for scholarships

**May 22, 2008**

**Talisman Magazine**

Awarded a\$1,500 to this Student Publication and also paid for advertising in the magazine

**May 30, 2008**

**Commencement**

Donated \$3,000 for reception and flowers for graduates

**Campus Marquees**

The ASSC purchased 5 electronic LED displays that will replace the old outdoor marquee. The displays will be distributed to key indoor locations, total cost \$10,000.

If you need additional information or have any questions about the Budget Report summary please contact me.

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



**SKYLINE COLLEGE ASSOCIATED STUDENTS**  
**Balance Sheet**  
**June 30, 2008**

<b>ASSETS</b>	<b><u>June 30, 2008</u></b>	<b><u>June 30, 2007</u></b>
Cash		
Petty Cash	\$25	\$25
Bank Commercial	151,331	111,869
District Investment Pool	455,202	439,447
Total Cash	\$606,558	\$551,341
Receivables		
Miscellaneous Receivable	\$589,537	\$492,679
Loans Receivable	1,347	1,347
Total Receivables	\$590,884	\$494,026
Furniture, Fixtures & Equipment	\$82,245	\$82,245
Less Accumulated Depreciation	(78,748)	(77,155)
Total Furniture, Fixt., & Eqpt.	\$3,497	\$5,090
<b>TOTAL ASSETS</b>	<b>\$1,200,939</b>	<b>\$1,050,458</b>
<b>LIABILITIES AND CAPITAL</b>		
Liabilities		
Student Representation Fee	\$74,971	\$63,694
Accounts Payable	1,099	1,099
Club Funds	111,596	105,302
Trust Funds	670,373	587,266
Loan Funds	3,183	3,183
Total Liabilities	\$861,222	\$760,543
Capital		
Capital, July 1	\$158,257	\$141,045
Net Income (Loss)	49,802	21,145
Vending Capital	131,658	127,725
Total Capital, June 30	\$339,717	\$289,915
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$1,200,939</b>	<b>\$1,050,458</b>



**SKYLINE COLLEGE ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Year Ending June 30, 2008**

	<b>YTD June 30, 2008</b>	<b>YTD June 30, 2007</b>
<b>INCOME</b>		
Activity Card Sales	\$122,879	\$107,436
Interest	19,154	13,481
Miscellaneous Income	180	92
<b>TOTAL INCOME</b>	<b>\$142,213</b>	<b>\$121,009</b>
<b>EXPENSES</b>		
Awards and Scholarships	\$13,925	\$6,716
Activity Card Expense	0	581
General Fund	13,049	10,978
Office Supplies	6,786	11,244
Publicity	3,008	90
Salaries and Benefits	2,544	8,042
Unrealized Loss on Investments	(181)	(5,175)
Other Expenditures	55,620	64,803
<b>TOTAL EXPENSES</b>	<b>\$94,751</b>	<b>\$97,279</b>
<b>NET INCOME FROM ASB GOVERNMENT</b>	\$47,462	\$23,731
Less Depreciation Expense	(1,593)	(2,586)
<b>NET INCOME (LOSS)</b>	<b>\$45,869</b>	<b>\$21,145</b>
<b><u>VENDING</u></b>		
Vending Income (Loss)	\$3,933	\$1,641
Vending Capital, July 1	\$127,725	\$126,084
<b>Vending Capital, June 30</b>	<b>\$131,658</b>	<b>\$127,725</b>

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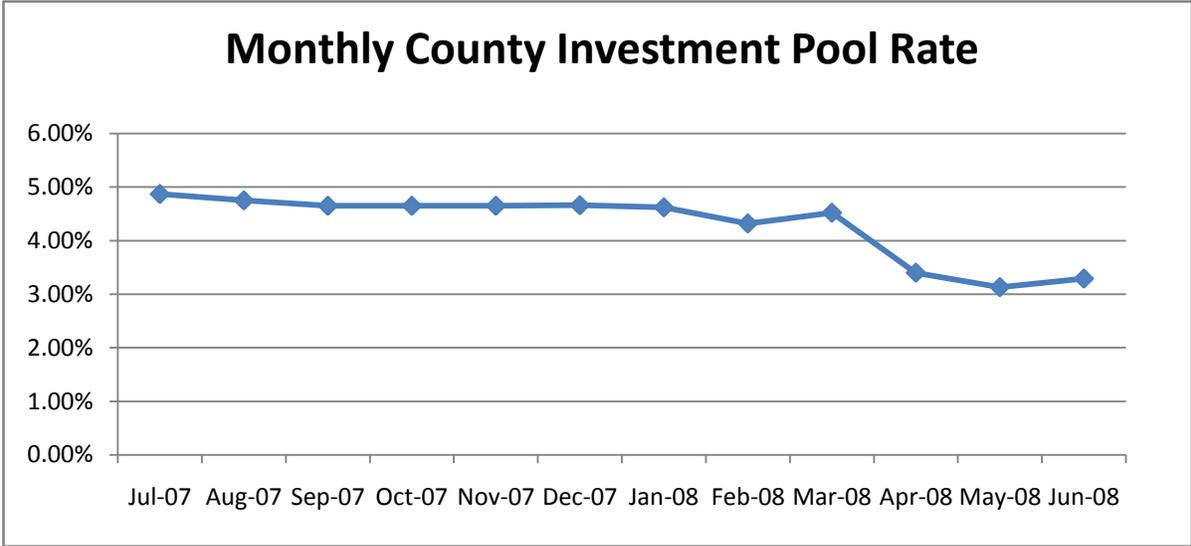
**San Mateo County Community College District  
Debt Service Payment Schedules**

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



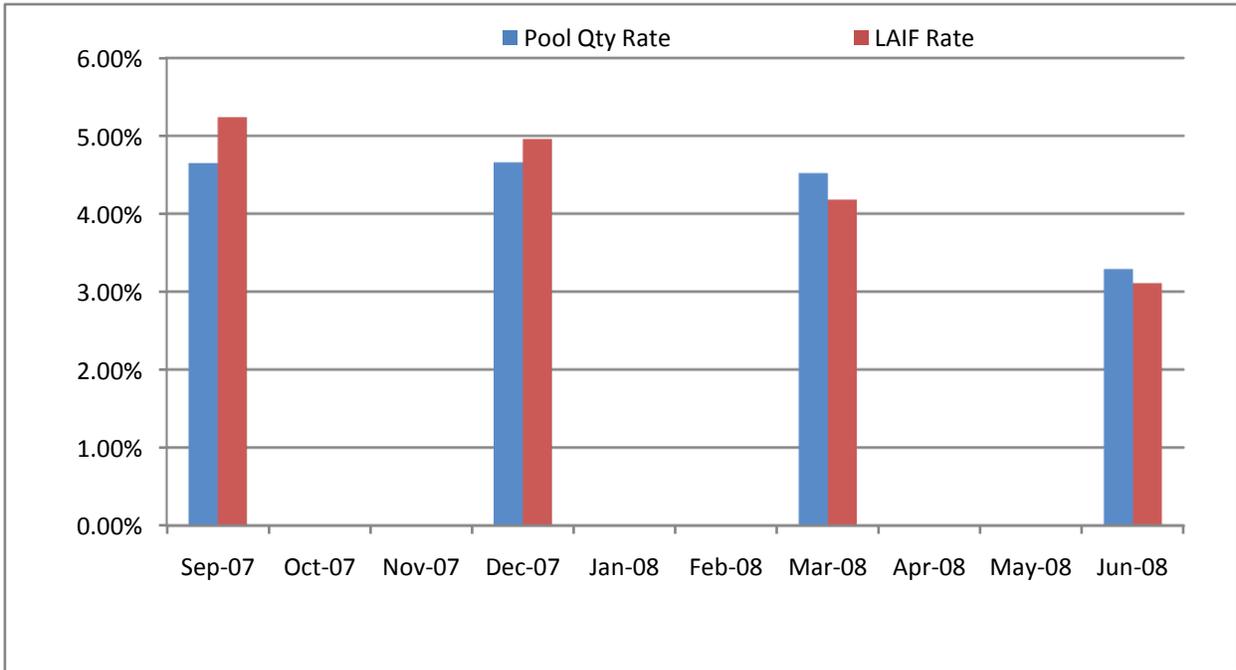
**San Mateo County Community College District  
DISTRICT CASH FLOW SUMMARY  
FOR THE QUARTER ENDING JUNE 30, 2008**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE &amp; Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST-RETIREMENT RESERVES</u>
<b>Beg. Cash Balance in County Treasury</b>	<b>15,791,327.20</b>	<b>5,725,610.88</b>	<b>35,781,613.27</b>	<b>511,819,628.57</b>	<b>91,308.78</b>	<b>292,848.63</b>	<b>-</b>
<b>Cash inflow from operations:</b>							
Year-to-date Income	114,063,420.23	24,146,475.30	27,183,288.11	41,568,007.31	1,160,388.67	7,098,920.00	2,724,571.15
Accounts Receivable	680,282.65	1,349,073.41	288,736.62	(2,870,369.16)	(48,471.04)	(97,518.38)	2,725,868.75
Deferred Income	312,684.42	(151,109.99)		131,951.88	6,640.05	(5,438.12)	
Cash awaiting for deposit	(154,610.13)						
<b>Total Income</b>	<b>130,693,104.37</b>	<b>31,070,049.60</b>	<b>63,253,638.00</b>	<b>550,649,218.60</b>	<b>1,209,866.46</b>	<b>7,288,812.13</b>	<b>5,450,439.90</b>
<b>Cash outflow for operations:</b>							
Year to date expenditure	114,323,519.41	24,142,744.26	29,835,760.64	74,755,122.43	1,138,770.79	7,035,340.00	3,832.65
Advances / Prepaid	(11,395.84)	1,103.31	-	9,331,334.58	-	-	
Account Payable	5,809,149.24	(417,043.69)	(59,584.56)	(10,007,526.43)	8,827.63	(59,194.33)	(6,393.29)
<b>Cash Balance From Operations</b>	<b>10,571,831.56</b>	<b>7,343,245.72</b>	<b>33,477,461.92</b>	<b>476,570,288.02</b>	<b>62,268.04</b>	<b>312,666.46</b>	<b>5,453,000.54</b>
<b>Other Cash inflow</b>							
Medical Flex Plan / Revolv. Fund TRANS	500.00		-				
<b>Beg. Investment Balance</b>							
LAIIF Balance	5,331,426.28						20,676,385.12
County Pool Balance	1,364,236.81						3,713,787.94
Special Bond C.O.P.	-		87,594.65	5,000.00			2,298,711.07
<b>Total Beg. Balance</b>	<b>6,695,663.09</b>		<b>87,594.65</b>	<b>5,000.00</b>			<b>26,688,884.13</b>
<b>Y.T.D. Investment Balance</b>							
LAIIF Balance	5,583,374.80						21,653,494.16
County Pool Balance	1,427,410.62						8,204,517.16
Special Bond C.O.P.	-		155,838.71	5,000.00			2,298,704.08
<b>Y.T.D. Balance</b>	<b>7,010,785.42</b>		<b>155,838.71</b>	<b>5,000.00</b>			<b>32,156,715.40</b>
Net Cash changes from Investment	(315,122.33)		(68,244.06)	-			(5,467,831.27)
Net changes from unrealized gain / (loss)	(107,678.65)		(36,406.42)	(1,124,268.97)			14,830.73
Cash Balance in County Treasury	10,149,530.58	7,343,245.72	33,372,811.44	475,446,019.05	62,268.04	312,666.46	0.00
<b>Total Cash included investment accounts</b>	<b>17,160,316.00</b>	<b>7,343,245.72</b>	<b>33,528,650.15</b>	<b>475,451,019.05</b>	<b>62,268.04</b>	<b>312,666.46</b>	<b>32,156,715.40</b>



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

	<b>Pool Qty Rate</b>	<b>LAIF Rate</b>
Sep-07	4.65%	5.24%
Dec-07	4.66%	4.96%
Mar-08	4.52%	4.18%
Jun-08	3.29%	3.11%



**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

**Quarterly Financial Status Report, CCFS-311Q**

**Fiscal Year: 2007-2008 Quarter Ended: (Q4) June 30, 2008  
District:(370) SAN MATEO**

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2004-05	Actual 2005-06	Actual 2006-07	Projected 2007-2008

**I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:**

A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	90,654,782	106,151,800	113,931,358	113,080,953
A.2	Other Financing Sources (Object 8900)	121,817	78,404	202,657	982,466
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	90,776,599	106,230,204	114,134,015	114,063,419
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	87,847,388	92,651,889	100,452,457	106,800,903
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,949,516	13,625,995	12,989,611	7,522,616
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	90,796,904	106,277,884	113,442,068	114,323,519
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	-20,305	-47,680	691,947	-260,100
D.	<b>Fund Balance, Beginning</b>	9,947,691	9,927,386	9,879,706	10,571,653
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	9,947,691	9,927,386	9,879,706	10,571,653
E.	<b>Fund Balance, Ending (C. + D.2)</b>	9,927,386	9,879,706	10,571,653	10,311,553
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	10.9%	9.3%	9.3%	9%

**II. Annualized Attendance FTES:**

G.1	<b>Annualized FTES (excluding apprentice and non-resident)</b>	20,287	17,440	21,827	18,768
-----	--	--------	--------	--------	--------

**Total General Fund Cash Balance (Unrestricted and Restricted)**

	Description	As of the specified quarter ended for each fiscal year			
		2004-05	2005-06	2006-07	2007-2008
H.1	Cash, excluding borrowed funds				24,503,562
H.2	Cash, borrowed funds only				0
H.3	<b>Total Cash (H.1+ H.2)</b>	17,273,387	21,973,165	21,516,938	24,503,562

**IV Unrestricted General Fund Revenue, Expenditure and Fund Balance:**

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
------	-------------	-------------------------	--------------------------------	-------------------------------	----------------------------

I.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	112,552,607	113,322,552	113,080,953	99.8%
I.2	Other Financing Sources (Object 8900)	0	982,466	982,466	100%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	112,552,607	114,305,018	114,063,419	99.8%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	112,577,828	111,476,531	106,800,903	95.8%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,918,801	7,772,508	7,522,616	96.8%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	117,496,629	119,249,039	114,323,519	95.9%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	-4,944,022	-4,944,021	-260,100	
L	Adjusted Fund Balance, Beginning	10,571,653	10,571,653	10,571,653	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	5,627,631	5,627,632	10,311,553	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	4.8%	4.7%		

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

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

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

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

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

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

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

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

## BUDGET GLOSSARY

(Updated Sept 2008)

**Abatement** - The return of part or all of an item of income or expenditure to its source.

**Academic employee** - A district employee who is required to meet minimum academic standards as a condition of employment.

**Account code** - A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

**Accounting** - (a) The special field concerned with the design and implementation of procedures for the accumulation and reporting of financial data. (b) The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users of the information.

**Accounting period** - Any period of time at the end of which a district determines its financial position and results of operations.

**Accounting procedures** - All processes that identify, record, classify, and summarize financial information to produce reports and to provide internal control.

**Accounting system** - The total structure of records and procedures which identify, record, classify, and report information on the financial operations of an agency through its funds, balanced account groups, and organizational components.

**Accounts payable** - A short-term liability account reflecting amounts due to others for goods and services received prior to the end of an accounting period (includes amounts billed but not paid).

**Accounts receivable** - An asset account reflecting amounts due from others for goods and services provided prior to the end of an accounting period (includes amounts advanced but not repaid).

**Accrual basis** - The method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flow. Contrast with Cash Basis.

**Activity** - A set of institutional functions or

operations related to an academic discipline or a grouping of services.

**Actuarial basis** - A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life.

**Agency Fund** - A fund used to account for assets held by a governmental unit as agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by the county for a college district.

**Allocation** - Division or distribution of resources according to a predetermined plan.

**Amortization** - (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

**Annual Appropriation Limit** - (Gann Limit) In California all governmental jurisdictions, including community college districts, must compute an annual appropriation limit based on the amount in prior years adjusted for changes in population, cost-of-living, and other factors, if applicable (Article XIII-B of the State Constitution).

**Apportionment** - Allocation of State or Federal aid, district taxes, or other monies to community college districts or other governmental units.

**Appropriation** - A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

**Appropriation for contingencies (formerly termed Undistributed Reserve)** - That portion of the current fiscal year's budget not appropriated for any specific purpose and held subject to intrabudget transfer, i.e.,

transfer to other specific appropriations as needed during the fiscal year. In 1988, the District established guidelines for the maintenance of this account: between 3.5% and 5% but not less than \$1,500,000. In 2007, the District's appropriation for contingency was set at 5% of estimated annual income.

**Appropriation ledger** - A set of accounts for amounts allocated or budgeted. Such accounts usually show the amount originally appropriated, transfers to or from other accounts, amounts charged against the appropriation, the encumbrances, the unencumbered balance, and other related information.

**Arbitrage** – Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

**Assessed valuation** - Value placed upon personal and real property by a governmental unit as a basis for levying taxes.

**Assessment** - (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

**Assessment roll** - In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

**Assets** - A probable future economic benefit obtained or controlled by an entity as a result of past transactions or events.

**Associated Students Fund** - The fund designated to account for monies held in trust by the district for student body associations. The governing board must provide for the supervision of all monies raised

by any student body or student organization using the name of the college (ECS 76065).

**Audit** - An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the District is usually a financial statement examination and compliance review.

**Average Daily Attendance (ADA)** - The student workload unit formerly used as the basis for computation of State support for California community colleges. One ADA represents 525 class (contact) hours of student instruction/activity. The term ADA has been replaced by Full-time Equivalent Students (FTES).

**Backfill** - Funds allocated to make up for revenues that were projected but not received in a fiscal year.

**Balance sheet** - A basic financial statement that shows assets, liabilities, and fund balance by fund of an entity as of a specific date.

**Banner** - The name of educational software licensed through SunGard (formerly SCT) Corporation. It is the District's administrative software which maintains financial, student, payroll, position control, financial aid, human resources, purchasing and procurement records.

**Basic Skills** - This program provides funding for pre-collegiate courses to correct skills deficiency. Once available as additional funding for Basic Skills enrollment when the total District enrollment exceeds its regular funded enrollment "cap," it is now a separate categorical funding for this purpose.

**Block Grant** - A fixed sum of money not linked to enrollment measures provided to a college district by the State.

**Board Financial Assistance Program (BFAP)** – The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay.

**Bond** - Most often, a written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**Bookstore Fund** - The fund designated to account for operation of the college store.

**Budget** - A plan of financial operation for a given period or specified purposes consisting of an estimate of expenditures and the proposed means of financing them.

**Budget Act** - The legislative vehicle for the State's appropriations. The Constitution requires that it be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The governor may reduce or delete, but not increase individual items.

**Budget and Accounting Manual (BAM)** - A document produced by the California Community Colleges Chancellor's Office that defines, establishes, and maintains the budgeting and accounting structure and procedures for the California Community Colleges. Periodically revised, the most current edition is effective July 1, 2000.

**Budget document** - The instrument used by the budget-making authority to present a comprehensive financial program (for California Community Colleges, this is Form CCFS-311). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

**Budgetary control** - The management of business affairs in accordance with an approved plan of estimated income and expenditures.

**Budgeting** - The process of allocating available resources among potential activities to achieve the objectives of an organization.

**Budget Transfers** – At SMCCCD, this refers to the movement of monies from accounts with available balances (positive) to those that are in deficit (negative).

**Cafeteria Fund** - The fund designated to account for food services.

**Cal Grants** - state funded monetary grants given to students to help pay for college expenses.

**CalWORKs** – California Work Opportunities. The *CalWORKs* program provides temporary financial assistance and employment focused services to families with minor children who have income and property below State maximum limits for their family size.

**Capital outlay** - The acquisition of fixed assets or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

**Capital Outlay Projects Fund** - The fund designated to account for the accumulation of receipts and disbursements for the acquisition or construction of capital outlay items. A fund established under Capital Projects Funds as authorized under Education code 85441.

**Capital Projects Funds** - Category of funds in the Governmental Funds Group used to account for the acquisition or construction of capital outlay items.

**CARE** – Cooperative Agencies Resources for Education, established in 1982 to provide education support services to Extended Opportunity Programs and Services (EOPS) students who are welfare-dependent single parents with preschool-aged children. CARE provides academically high-risk students with educational support services, including supplemental counseling and advisement, peer support and networking with other single parents, and special classes and activities designed to enhance their personal development, self-esteem, parenting skills and employability.

**Cash** - An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts

either on hand or on deposit with an official or agent designated as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.

**Cash basis** - Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed (contrast with accrual basis).

**Categorical Funds** - Also called restricted funds, these are monies that can only be spent for the designated purpose. Examples include: funding to serve students with disabilities (DSPS) or the economically disadvantaged, low-income students (EOPS), matriculation, scheduled maintenance and instructional equipment.

**Census and Census Week** - The number of students enrolled in a full semester course on the Monday of census week, which is the third week of a full semester or 20% of the course.

**Certificates of Participation (COP)** – Certificates of Participation are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

**Chart of Accounts** - A systematic list of accounts applicable to a specific entity.

**Child Development Fund** - The fund designated to account for child development services.

**Classification** - Assignment of things into a system of categories.

**Classification by activity** - Categorization of district activities according to the unique function or purpose served.

**Clearing accounts** - Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account (see also revolving cash account, prepaid expenses, and petty cash).

**Code** - (1) A distinguishing reference number or symbol. (2) A statement of the laws of a specific

field; e.g., Educational Code (EC), Penal Code (PC), Civil Code (CC), Labor Code (LC), etc.

**Coding** - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. An example is the numbering of monthly recurring journal entries to indicate the month and the nature of the entry and the numbering of invoices or vouchers so that the number reveals the date of entry.

**Community services** - Educational, cultural, and recreational services which an educational institution may provide for its community in addition to regularly scheduled classes. Community college districts receive no direct State apportionment for community services.

**Compensated absences** - Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, post-retirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

**Consumer Price Index (CPI)** - A measure of the cost of living compiled by the US Bureau of Labor Statistics. These indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic stability or change.

**Contingent liabilities** - Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending law suits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts. All contingent liabilities should be disclosed within the basic financial statements, including the notes thereto, when there is a reasonable possibility a loss may occur.

**Contracted services** - Services rendered by organizations or personnel who are not on the payroll of the college district, including all related expenses covered by the contract.

**Controlling account** - A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the subsidiary accounts.

**Cost** - The amount of money or other consideration exchanged for property or services. Cost may be incurred even before money is paid; that is, as soon as liability is incurred.

**Cost accounting** - That method of accounting which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

**Cost of Goods Sold** - The dollar amount incurred for materials, labor, etc., used in producing a good sold during the period. For example, amount paid for lumber, labor, or utilities used to manufacture a chair would be the cost of that item.

**Cost of living adjustment (COLA)** - A reflection of the percentage change of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce, from the fourth calendar quarter of the prior year to the fourth calendar quarter of the latest available year rounded up to the next hundredth. Depending upon State funds, this index is used to compute a cost of living adjustment augmentation to community college districts. Most commonly used to refer to percentage adjustments on salary schedules, i.e., a 2.41% COLA.

**Current assets** - Assets that are available or can be made readily available to pay for the cost of operations or to pay current liabilities.

**Current Expense of Education (CEE)** - EC §84362, CCR §59200 et seq. The Unrestricted General Fund expenditures of a community college district in objects of expenditure 1000 through 5000 and 6480 (equipment replacement sub object) for activity codes 0100 through 6700. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other

costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded. (See 50 Percent Law.)

**Current liabilities** - Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

**Debt limit** - The maximum amount of bonded debt for which an entity may legally obligate itself.

**Debt service** - Expenditures for the retirement of principal and interest on long-term debt.

**Deferred charges** - Expenditures which are paid for prior to their occurrence. Examples include discounted bonds sold and prepaid expenses, such as insurance.

**Deferred income** - Revenue received prior to being earned such as bonds sold at a premium, advances received on Federal or State program grants, or registration fees received for a term in a subsequent fiscal year.

**Deficit** - (1) Excess of liabilities over assets. (2) The excess of expenditures or expenses over revenues during an accounting period.

**Depreciation** - Expiration of the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**Designated income** - Income received for a specific purpose.

**Direct activity charges** - Charges for goods or services that exclusively benefit the activity.

**Direct expenses or costs** - Expenses specifically traceable to specific goods, services, activities, programs, functions, units, or departments. Direct

expenses or costs differ from indirect expenses or costs in that the latter cannot be specifically traced and so must be allocated on some systematic and rational basis.

**Disabled Student Programs and Services (DSPS)** –

The purpose of these special programs and services is to integrate the disabled student into the general college program; to provide educational intervention leading to vocational preparation, transfer or general education; and to increase independence or to refer student to the community resources most appropriate to their needs.

**Drug-free Workplace** – All institutions receiving grants from any federal agency must certify that they will provide a drug-free workplace.

**Education Code** - The body of law that regulates education in California. Other laws that affect colleges are found in the Government Code, Public Contracts Code, Penal Code and others.

**Employee benefits** - Amounts paid by an employer on behalf of employees. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement plans; (3) district share of O.A.S.D.I. (Social Security) taxes; (4) worker's compensation payments.

**Encumbrances** - Commitments related to unperformed (executory) contracts for goods and services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**Ending Balance** - A sum of money available in the district's account at year end after subtracting accounts payable from accounts receivable or the difference between assets and liabilities at the end of the year.

**Enrollment Cap** - A limit on the number of students (FTES) for which the State will provide funding.

**Enrollment fees** - Imposed for the first time in 1984,

a per-credit unit fee assessed all students enrolled in community college classes. Originally established at \$50 per semester for 6 or more credit units and \$5 per unit for less than 6 credit units, this required student fee is set by the State. The current rate of \$20 per semester credit was effective Spring, 2007.

**Enterprise Funds** - A subgroup of the Proprietary Funds Group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges; or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Entitlement** - An amount of money to which an entity has a right as determined by the granting or awarding party.

**Entry** - (1) The record of a financial transaction in its appropriate book of account. (2) The act of recording a transaction in the financial books.

**Extended Opportunity Programs and Services (EOPS)** – Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social and/or economic disadvantages.

**Equalization** - State funding effort to provide funds to districts in an effort to minimize the revenue per FTES differences between districts based upon funds available for this purpose.

**ERAF (Educational Revenue Augmentation Fund)**

- Implemented in 1992-93, ERAF legislation allows a portion of local property tax going to counties, cities and other local agencies to be redirected to educational agencies within that county.

**Estimated income** - Expected receipt or accruals of monies from revenue or nonrevenue sources during a given period.

**Expenditures** - Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges

whether or not cash has been paid out. Accounts kept on a cash basis include only actual cash disbursements.

**Expendable Trust Fund** - A Trust Fund whose resources, including both principal and earnings, may be expended. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

**Expense of Education** – See Current Expense of Education.

**Expenses** - Outflow or other use of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operation.

**Fees** - Amounts collected from or paid to individuals or groups for services or for use of facilities.

**Fiduciary Funds Group** - A group of funds used to account for assets held by the district in a trustee or agent capacity on behalf of individuals, private organizations, student organizations, other governmental units, and/or other funds.

**Fifty (50) percent law** - A law (Education Code 84362) requiring districts to spend at least 50% of its current expense of education on the salaries and benefits of classroom instructors and instructional aides. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs.

**Final Budget** - The district budget that is approved by the Board in September, after the state allocation is determined.

**Financial Aid** - Funds designated for grants and loans to students which includes federal Pell grants, college work study, state funded EOPS grants and fee waiver programs. See more detail under Student Financial Aid.

**Fiscal Crisis and Management Assistance Team (FCMAT)** - A non-profit organization that provides fiscal advice, management assistance, training and other related educational business services.

**Fiscal year** - For governmental entities in the State of California, the period beginning July 1 and ending June 30. Otherwise, it is usually a period of one year, which can by agreement begin at any time and end one year later.

**Fiscally Independent/Fiscally Dependent** - A government agency is fiscally independent if it can (1) determine its budget without another government having the substantial authority to approve and modify that budget, (2) levy taxes or set rates or charges without substantive approval by another agency and (3) issue bonded debt without substantive approval by another agency. A government agency is fiscally dependent if it is unable to complete one or more of these procedures without the substantive approval of another government agency.

**Fixed assets** - Assets of a permanent character which have continuing value such as land, buildings, machinery, furniture, and equipment.

**Fixed costs** - Those costs that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

**FOAP or FOAPAL** - Banner software system's acronym for the account distribution which stands for Fund-Organization-Account-Program-Activity-Location.

**Foundation** - A separate entity created by districts as an auxiliary organization or 501(c)3 to receive, raise and manage funds from private sources.

**Full-time Equivalent (FTE) Employees** - Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 37.5 hours per week; if several classified employees worked 450 hours in one week, the FTE conversion would be 450/37.5 or 12 FTE.

**Full-time Equivalent Students (FTES)** - One FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of State support for California community colleges. Replaces

ADA. (See form CCFS-320, "Apportionment Attendance Report.")

**Functional accounting** - A system of accounting in which records are maintained to accumulate income and expenditure data by purpose and usually are further classified within generalized functional areas such as instruction, administration, or operations.

**Fund** - An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**Fund balance** - (1) The fund equity of Governmental Funds and Trust Funds; (2) the difference between assets and liabilities within a fund.

**Fund group** - Compilation of two or more individual funds used to report sources and uses of resources in providing some major service or group of services.

**Gann Limit** - See Annual Appropriation Limit.

**Garnishment** - a means of collecting a monetary judgment against a defendant by ordering a third party (the **garnishee**) to pay money, otherwise owed to the defendant, directly to the plaintiff.

**General Fixed Asset Accounting Group (GFAAG)** - A self-balancing group of accounts set up to account for fixed assets used in operations accounted for in governmental funds. General fixed assets include all fixed assets not accounted for in Proprietary Funds or in Trust and Agency Funds.

**General Fund** - The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**General ledger** - A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the community college system. General ledger accounts may be kept for any group of items of receipts or expenditures.

**General Long-Term Debt Account Group (GLTDAG)** - A self-balancing group of accounts set up to account for the unmatured general long-term debt of a community college district that is expected to be repaid from governmental funds.

**General Obligation (GO)Bond** - A governmental debt instrument voted in by a minimum 2/3 vote (or 55% for a Prop 39 bond) and paid through an increase in property taxes.

**General Reserve** - An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and State funds become available.

**General Revenue** - An amount determined by the statewide allocation formula for each community college district to be its base revenue, the major source of revenue for general unrestricted purposes. Components consist of property taxes, ERAF, 98% of enrollment fees, and State apportionment.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines for financial accounting and reporting.

**Gift** - Anything of value received from any source for which no repayment or service to the contributor is expected.

**Governmental accounting** - The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of a governmental entity.

**Governmental Accounting Standards Board (GASB)** - The authoritative accounting and financial reporting standard-setting body for governmental entities.

**Governmental Accounting Standards Board Statement No. 35 (GASB 35)** - An amendment of GASB Statement No. 34 that incorporates colleges and universities into the new financial reporting model for state and local governments mandated by GASB 34. The new requirements are intended to make annual reports more comprehensive and easier to understand and use.

**Governmental Accounting Standards Board Statement No. 45 (GASB 45)** - An accounting and financial reporting provision requiring government employers to measure and report the liabilities associated with other (than pension) postemployment benefits (or OPEB).

**Governmental funds** - Grouping of funds used to account for activities directly related to an institution's educational objectives.

**Grants** - Contributions or gifts of cash or other assets from another government or private organization to be used or expended for a specified purpose, activity, or facility.

**Headcount** - Represents an unduplicated count of students enrolled in at least one credit course.

**Imprest account** - An account into which a fixed amount of money is placed for the purpose of minor disbursements. As disbursements are made, a voucher is completed to record their date, amount, nature, and purpose. At periodic intervals, or when the money is completely expended, a report with substantiating vouchers is prepared and the account is replenished for the exact amount of the disbursements, and appropriate general ledger accounts are charged. The total of cash plus substantiating vouchers must at all times equal the total fixed amount of money set aside in the imprest account. (See petty cash and revolving cash account.)

**Income** - A term used in proprietary fund-type accounting to represent (1) revenues, (2) the excess of revenues over expenditures.

**Indirect expense or costs** - Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management and supervision.

**Interfund accounts** - Accounts in which transactions between funds are reflected.

**Interfund transfers** - Money that is taken from one fund and added to another fund without an

expectation of repayment.

**Internal Control** - A plan in which employees' duties are arranged and records and procedures are designed to provide a self-checking system, thereby enhancing accounting control over assets, liabilities, income and expenditures. Under such system, the employees' work is subdivided so that no one employee performs a complete cycle of operations.

**Internal Service Funds** - A subgroup of the Proprietary Funds Group used to account for the financing of goods or services provided on a cost reimbursement basis by one department to other departments within or outside the community college district.

**Intrabudget transfers** - Amounts transferred from one appropriation account to another within the same fund.

**Intrafund transfer** - The transfer of monies within a fund of the district.

**Inventory** - A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

**Investments** - Securities, real estate, etc., held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term excludes fixed assets used in governmental operations.

**Invoice** - An itemized statement of charges from the vendor to the purchaser for merchandise sold or services rendered.

**Journal** - Any accounting record in which financial transactions of an entity are formally recorded for the first time, e.g., the cash receipts book, check register, and journal voucher.

**LAIF - Local Agency Investment Fund**. It is a voluntary program created by statute; began in 1977 as an investment alternative for California's local governments and special districts.

**LEA** - Local Educational Agency.

**Ledger** - A group of accounts in which are recorded the financial transactions of a governmental unit or other organization. (See also General ledger and Appropriation ledger.)

**Liabilities** - Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

**Loan-to-Own Program** - Begun in 1997, the Loan-to-Own program provides a means of financing a computer purchase by employees of the District. Based upon the premise that personally accessible computer use will enhance the technological abilities of our employees and thus have a direct benefit to the District, repayment of these loans are through payroll deduction. The program was the result of a recommendation from the District Instructional Technology Council (DITC) in cooperation with the District Bookstores.

**Lottery** - Funds derived from State lottery sales that began in 1985. Approximately 34% must be distributed to public schools and colleges that must be used for "education of pupils". Allocation is based upon prior year resident and non-resident attendance.

**Mandated Costs**

School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures. (See SB 90, 1977.) Mandated costs are reimbursable by the state when funded by the legislature.

**Modified accrual basis** - (modified cash basis). Any method of accounting that combines the concepts of cash basis accounting with those of accrual accounting. Under the modified accrual basis those items of revenue for which a valid receivable can be recorded in advance of their due date, such as property taxes, should be recognized on the accrual basis; all other revenue items are recognized on the cash basis because the time of collection generally coincides with the determination of the amounts.

**Noncredit** - Courses that are taught for which no college credit is given. The state reimbursement is less than for credit courses.

**Nonexpendable Trust Fund** - A Trust Fund, the principal of which may not be expended. Nonexpendable Trust Funds are accounted for in essentially the same manner as Proprietary Funds.

**Nonresident Tuition** - A student who is not a resident of California is required, under the uniform student residency requirements, to pay tuition. The fee shall not be less than the average statewide cost per student, and is set by the local board of trustees.

**Nonrevenue receipts** - Amounts received that either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance adjustments constitute most nonrevenue receipts.

**Object** - Expenditure classification category of an item or a service purchased.

**Obligations** - Amounts that an entity may be legally required to pay out of its resources. Included are not only actual liabilities but also unliquidated encumbrances. (See Liabilities.)

**Office Hours** (as applied to Teaching Faculty) - those times of the week that instructional teachers are expected to be in the office and available to confer with their students. For payroll purposes for *part time instructional* faculty, this is calculated at one (1) Office Hour paid per 3 units (pro-rated for less than three units taught per semester).

**Operating Expenses** - Expenses related directly to the fund's primary activities.

**Operating Income** - Income related directly to the fund's primary activities.

**Other Post Employment Benefits (OPEB)** - primarily refers to retiree healthcare benefits.

**Partnership for Excellence (PFE)**- (Section 84754 of the Education Code) State program in support of community colleges approved as part of the 1998-99 State Budget within SB 1564, the major education trailer bill. This was a mutual commitment by the

State and the community college system to significantly expand the contribution of the community colleges to the social and economic success of California. Partnership for Excellence funding was folded into the base apportionment in 2004-05.

**PERB** - **Public Employment Relations Board**, established to regulate collective bargaining between school districts and employees. Formerly called EERB.

**PERS** - The **Public Employee Retirement System**, a State program utilized primarily for non-academic employees. State law requires district classified employees, districts and the State to contribute to the fund for full time classified employees.

**Petty cash** - A sum of money set aside for the purpose of immediate payments of small accounts for which the issuance of a formal voucher and check would be too expensive and time-consuming. (See also imprest account and revolving cash account).

**Position control** - A concept that connotes a position's impact as determined by actual expenditure from the beginning of a fiscal year plus amount set aside to cover appointments for the same, for the remainder of the fiscal year. It provides tracking and maintenance of human resource information including employees, salaries, benefits, salary budgets, etc.

**Posting** - The act of recording in an account in a ledger the data, either detailed or summarized, contained in a book or document of original entry.

**Prepaid expenses** - Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

**Prior Years' Taxes** - Taxes received in the current fiscal year for delinquencies or impounds in previous fiscal years.

**Procurement card** - Begun by the District in 1995, the use of procurement cards has provided an

alternative method for purchasing and paying for small dollar transactions within prescribed limitations. This is an alternative to the use of petty cash or purchase orders.

**Productivity** - A workload measure that looks at the ratio between Weekly Student Contact Hours and Full-time Equivalent Faculty. A general benchmark for productivity is an average class size of 35.

**Program** - Category of activities with common outputs and objectives. A program may cut across existing departments and agencies.

**Program accounting** - A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

**Program-based funding** - Implemented in 1991 as a result of AB 1725 (enacted in 1988), a State method of calculating base revenue for community college districts on multiple workload measures, incorporating economy of scale factor for small districts and small colleges, and establishing standards and corresponding funding specified levels to achieve standards. This is not a spending formula. This formula was superseded by SB361.

**Program costs** - Costs incurred and allocated by program rather than by organization or by fund.

**Property tax rate** - See Tax rate.

**Proposition 20** - Provides one-half of any increase beyond the current amount allocated to public education from state lottery revenues be allocated for purchase of instructional materials.

**Proposition 98** - A voter-approved amendment in 1988 to California's Constitution that protects education from cuts that have struck some of the other services supported through the state's budget. It also ensures that schools enjoy a large share of any increase in state revenues. The allocation depends on changes in enrollment, per capita personal income, and projections of state tax revenues.

**Proprietary Funds Group** - A group of funds used to account for those ongoing government activities which, because of their income-producing character, are similar to those found in the private sector.

**Proration** - Allocation of expenditures or income from a single source to two or more accounts to show the correct distribution of charges or income.

**Protested (impounded) taxes** - Tax money paid under protest and held by the county auditor pending settlement of the protest.

**Purchase order** - A document issued to a vendor to authorize the delivery of specified merchandise or the performance of certain services and the cost of same.

**Real property** - Property consisting of land, buildings, minerals, timber, landscaping, and related improvements.

**Rebate** - Abatement or refund which represents the return of all or part of a payment.

**Reclassification** - Redesignation of current year's income or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

**Requisition** - A document submitted initiating a purchase order to secure specified articles or services.

**Reserve** - An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

**Reserve for Encumbrances** - The segregation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior year encumbrances.

**Resources** - All assets owned including land, buildings, cash, estimated income not realized and, in certain funds, bonds authorized but unissued.

**Restricted accounts** - Cash and/or other assets which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

**Restricted Funds** - Money that must be spent for a

specific purpose either by law or by local board action. Revenue and expenditures are recorded in separate funds. Funds restricted by board action may be called "designated" or "committed" to differentiate them from those restricted by external agencies.

**Revenue** - Increase in net assets from other than expense or expenditure refunds or other financing sources.

**Revolving cash account** - A stated amount of money authorized by the district governing board to be used primarily for emergency or small sundry disbursements. The fund is reimbursed periodically through properly documented expenditures which are summarized and charged to proper account classifications.

**SB 361** - Funding formula for community colleges passed in 2006. Calculates base revenue to include: a foundation grant based on number and size of colleges and centers within a district, and an amount per FTES that is the same statewide.

**Sales and use tax** - A tax imposed upon the sale of goods and services. The use tax is paid in lieu of the sales tax on goods purchased outside the State, but intended for use in the State.

**Scheduled Maintenance** - A defined schedule for major repairs of buildings and equipment. Some matching state funds may be available to districts for a scheduled maintenance program.

**Schedules** - Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

**Scholarship and Loan Fund** - The fund designated to account for monies received and disbursed for scholarships, grants-in-aid, and loans to students.

**Secured roll** - Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor plus the value of the property of public utilities as determined by the State Board of Equalization.

**Self-insurance Fund** - An Internal Service Fund designated to account for income and expenditures of self-insurance programs.

**Shared revenue** - Revenue collected by one governmental unit but shared (usually in proportion to the amount collected) with another unit of government or class of governments.

**Shortfall** – An insufficient allocation of money which will require additional appropriation, reduction in expenditures, and/or will result in deficits.

**Site** - Land which has been acquired or is in the process of being acquired. In this report, it may also refer to the college campuses.

**Special Populations** - Used to identify individuals with the same or similar characteristics. Commonly used in connection with categorical funding sources to identify eligible recipients. More specific information about certain categories of special populations may be obtained with the assistance of college staff working in those program areas.

**Special Revenue Funds** - A category of funds used to account for proceeds of specific legally restricted revenue for and generated from activities not directly related to the educational program of the college.

**Stability** - Funds provided by the State Chancellor's Office to districts affected by a decline in the number of students to spread out the resulting loss of base revenue. These funds used to be available over a three-year period but are now only available for the year in which the decline occurs.

**Statements** - Formal written presentations that provide financial information. The term includes exhibits, schedules, and written reports.

**State Apportionment** - An allocation of state money paid to a district on a regular basis once the state budget is enacted.

**State School Fund-Section B** - Monies appropriated by the Legislature for distribution to Community College districts.

**Stores** - (1) A system that enables supplies to be

purchased in large quantities and charged to an asset account. The supplies are charged to the department when distributed. (2) The stockpiling of large amounts of supplies usually in a warehouse for future uses. (3) Large quantities of supplies in storage. The long-standing District Stores program was eliminated in 1996 with the incorporation of the purchase and distribution of stores items through the District bookstores as well as several arrangements with local suppliers.

**STRS** or CalSTRS- State Teachers Retirement System, a State program for academic employees.

**Student Body Fund** - A fund to control the receipts and disbursements for student association activities.

**Student Financial Aid Fund** - The fund designated to account for the deposit and payment of student financial aid including grants and loans or other monies intended for similar purposes and excluding administrative costs.

Federal Aid:

Pell Grants

SEOG – Supplemental Educational Opportunity Grant

Perkins

State Aid:

EOPS

Cal Grant

**Subsidiary account** - A related account that supports in detail the debit and credit summaries recorded in a controlling account.

**Subsidiary ledger** - A group of subsidiary accounts, the sum of the balances of which equal the balance of the related controlling account.

**Subvention** - A grant or provision of assistance or financial support, usually from a one government unit to a subordinate jurisdiction.

**Summary** - Consolidation of like items for accounting purposes.

**Supplanting** - Use of one type of funds to provide goods or services previously paid for with another type of funds. Generally, this practice is prohibited when State or Federal funds are used to replace local funds.

**Supply** - A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different but more complex unit or substance.

**Tax liens** - Claims by governmental units upon properties for which taxes levied remain unpaid.

**Tax rate** - The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

**Tax rate limit** - The maximum rate of tax that a governmental unit may levy.

**Tax redemption** - Proceeds from the sale of tax-delinquent property.

**Tax relief subventions** - Amounts received to compensate community colleges for revenues lost due to tax exemptions, such as that for business inventory or owner-occupied property.

**Tax Revenue Anticipation Notes (TRAN)** - Instruments issued to secure short-term monies borrowed in expectation of collection of taxes. The District participates in the TRAN program to alleviate cash flow problems caused by the non-receipt of State apportionment funding which is provided on a monthly formula basis. San Mateo's general revenue consists of local property taxes, ERAF, student enrollment fees, and State apportionment. The major source of District revenue is through taxes which are credited to the District's account twice a year. TRAN assists with necessary cash flow during delays in apportionment.

**Tax roll** - A list showing the amount of taxes levied against each taxpayer or property.

**Taxes** - Compulsory charges levied within its boundaries by a governmental unit against the income or property of persons, natural or corporate, to support its activities for the common benefit.

**Taxes Receivable** - An asset account representing the collected portion of taxes not yet apportioned to an entity at the close of the fiscal year.

**Tentative Budget** - Budget approved by the board in June, prior to when state allocations have been finalized.

**TOPS** - Taxonomy of Programs and Services. Districts are required for State purposes to report the expenditures by categories identified in the CCFS 311. The major categories are:

- Instructional
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operation and Maintenance
- Planning and Policy Making
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions
- Long-term Debt
- Transfers
- Appropriations for Contingencies

**Title 5, California Code of Regulations** - The section of the California Administrative Code that regulates community colleges. The Board of Governors adopts Title 5 regulations.

**Transfers** - Monies that are transferred to and from reserve accounts.

**Trial Balance** - A list of the balances of the accounts in a ledger kept by double entry with the debit and credit balances shown in separate columns. If the total of the debit and credit columns are equal or if their net balance agrees with a controlling account, the ledgers from which the figures are taken are said to be "in balance."

**Trust Fund** - A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

**TTIP - The Telecommunications and Technology Infrastructure Program** which is a program of the Systems Office to augment and support college expenditures for technology and telecommunications.

**Tuition** - An amount charged for instructional services provided to a student. The current 2008-09 rate charged by the District for resident students is \$20 per unit and for non-resident students an additional \$191 per unit.

**Unencumbered balance** - That portion of an appropriation or allotment not yet expended or obligated.

**Unfunded FTES** - FTES that are generated in excess of the enrollment/FTES cap.

**Unrealized gains and losses**

Some short-term investments in securities are actively managed; frequent purchases and sales generally are made with the objective of generating profits on short-term differences in price. Based upon the change in fair market value of these investments, an adjusting entry is made to the income statement recognizing the change (gain/loss) in order to report the current fair market value. For the District, this entry is made at year-end based upon the investment portfolio as of June 30.

**Unrealized income** - (1) Estimated income less income received to date; (2) the estimated income for the remainder of the fiscal year.

**Unrestricted Funds** - Generally those monies of the General Fund that are not designated by law or a donor agency for a specific purpose. They are legally regarded as unrestricted since their use is at the Board's discretion.

**Unsecured roll** - Assessed value of personal property other than secured property.

**Variable costs** - Costs that fluctuate directly with enrollment or volume of business, as opposed to fixed costs.

**Vocational and Applied Technology Education Act of 1990 (VTEA or VATEA)** - Federal act which provides funds for special studies, demonstration projects, and supplemental services to special populations. Refer to the following publications for more specific information:

1. California State Plan for Carl D. Perkins Vocational and Applied Technology Education Act

Funds, 1991-1994

2. Guidelines for Application/Plan, Request/Claim for Funds and Program Evaluation, Carl D. Perkins Vocational and Applied Technology Education Act of 1990

3. Federal Register, Volume 57, Number 58, August 14, 1992

**Voucher** - Any document that supports or verifies a certain financial transaction, usually indicating the account in which it is to be recorded.

**Warrant** - A written order drawn by the governing board or its authorized officer(s) or employee(s) and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee. A warrant may or may not be payable on demand and may or may not be negotiable.

**Webtime Entry** - Time Entry and Payroll Processing that collects time sheet data for hours worked, calculates and generates reports to process paychecks, and maintains pay history data. This feature is currently available to a limited population of SMCCCD part time employees and students and will be expanded as necessary.

**Weekly Student Contact Hours (WSCH)** - The number of weekly hours that a student spends in classes for a full-census course (17 weeks). For example, three WSCH for a three unit course. It is part of the formula used to determine faculty workload.

**Withhold** - Money deducted from an amount payable to an employee or a business (e.g., Federal and State income taxes withheld from employee payroll checks and, by contract agreement, the amount retained until final inspection and acceptance on construction projects).

**Work Order or Work Request** - A written authorization for the performance of a particular job containing a description of the nature and location of the jobs and specifications for the work to be performed. At SMCCCD, the online forms are available on the district portal page for Facilities and ITS (Information Technology Services).