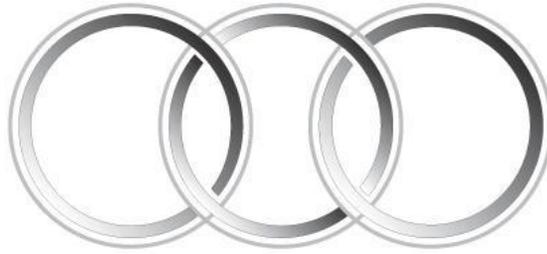


San Mateo County Community College District 2010-11 Final Budget Report





SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

2010-11
Final Budget
Report

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CHANCELLOR'S MESSAGE

Dear Colleagues,

Recent history is, once again, repeating itself. The 2010-11 California State budget is late. As I write this forward to our own annual budget, which is largely predicated on State funding, the California Legislature has failed to pass an Annual Budget Act. Their statutory deadline occurred several weeks ago, and that unfortunate circumstance has been a recurring trend over the last several years. That inaction by the Legislature and Governor creates an enormous hardship on our institution. Our District is forced to adopt a budget based on speculation and conjecture. While the budget presented here reflects the Governor's initial budget proposal and subsequent May Revise, due to the magnitude of the State's multi-billion dollar structural budget deficit there is ample reason to believe that all public education will be further impacted by additional unidentified budget reductions. More specifically, the State essentially has a \$100 billion spending plan matched against an \$80 billion revenue stream. Additionally, when combining the budgets of public education and health and welfare, that consumes nearly \$70 billion of the \$80 billion revenue stream. In the past, the Legislature has balanced the State's budget primarily by borrowing funds and deferring apportionments. Until this practice is fundamentally changed and the structural budget deficit is properly addressed through controlled spending, increased taxes or both alternatives, the multi-billion dollar shortfall will persist and further debilitate economic recovery and any sense of normalcy or stability for agencies that heavily rely on State resources – such as public education.



This year, the entire California Community College System has been forced, once again, to reduce their budgets due to a third consecutive year of no cost-of-living and limited or zero growth funding. This hardship has come at a time when the demand for community college enrollment is bursting at the seams due to a troubled economy and California's university systems are turning away qualified students by the thousands. Similarly, due to the system wide reduction of class sections, the California Community College System has also turned away hundreds of thousands of eager students at a time when they need us most. California's Education Master Plan that essentially guaranteed a public college education to anyone that could benefit from higher learning can no longer fulfill that promise. Regrettably, for the first time in fifty years, large numbers of high school graduates will not be able to attend college in the public sector.

Currently, San Mateo Community College District has over 14,000 students on its fall wait lists. Because of the generous support of the San Mateo County community through their historic passage of the first ever community college parcel tax, the District will be able to address the growing wait list by increasing the number of class sections offered at our three Colleges. Some sections will be added this fall and many more in the spring term. The citizens of San Mateo County are true champions of public education. Through previous bond measures, they have provided us the ability to modernize our facilities to support 21st Century teaching and learning and now, through the passage of Measure G, have contributed directly to our instructional programs and services as well. Their steadfast support is an incredible asset that students, faculty and staff greatly appreciate.

Similar to last year, the District's operating budget has been reduced by another 10%. In some program areas the adjustments will be drastic. For example, the State has reduced categorical and special purpose programs up to 100%. More specifically, instructional equipment funding and scheduled maintenance resources were removed entirely from the State's budget in 2009-10 and continue to be unfunded in 2010-11. Many programs designed to assist part-time faculty compensation and their health benefits are all but gone. Accordingly, the District has, through various incentive programs, reduced full and part-time positions in an effort to live within these demanding financial constraints, and will regrettably continue to reduce faculty and staff to accommodate the declining State resources.

The District's Budget was developed to fit within its financial means over the course of these past two fiscal years in accordance with the resource allocation model developed by the District Committee on Budget and Finance and approved through our shared governance processes. The budget incorporates the community college financing mechanism and formulas adopted in 2006 through Senate Bill 361. Development of District's budget for faculty and staff salaries has been less complicated because collective bargaining groups and the Board's representatives reached agreement on multi-year contracts three years ago. Last year was the final year of the multi-year contracts, and collective bargaining for the new contract began last spring.

These times are indeed challenging – even more difficult than during the Proposition 13 era of the late 70's. The impact on public education has not been this severe since the Great Depression of the 1930's. That being said, I am truly grateful for the hard work, dedication and perseverance of our faculty and staff as well as the unwavering support of our community, which has consistently provided us with local tax support to keep our facilities current and afforded us much needed resources to mitigate the impact of substantially reduced State support. As in the past, the District will aggressively, yet methodically address the challenge before us. We are a proud community-based organization with a tremendous legacy of academic achievement. I am confident that our steadfast determination to endure the economic downturn, combined with our dedication to the fundamental mission of teaching and learning will continue to inspire our faculty and staff to support our broad community of learners that, in turn, exert a powerful and positive impact on the economy and social fabric of the local community in which we live.

All my best,

Ron Galatolo
Chancellor

San Mateo County Community College District
2010-11 Final Budget Report
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2010-11 Final Budget Report

California began the fiscal year without a budget in place. As has been the practice for the past several years, the State legislature has failed to garner the required two thirds majority to pass a budget. The existing structural deficit remains unresolved. The combined effects of the deep national recession and shrinking State revenues have not improved the situation and much work is required and expected of elected officials to address the \$19.2 billion gap. The 2010 legislative session concluded on August 31st without passing a State budget although the legislative leaders and the Governor indicated they will continue negotiations in an effort to reach compromise.



As lawmakers in Sacramento, mired in political paralysis, are attempting to explore solutions to the continuing budget gridlock, the futures of millions of students are uncertain. The frustration among citizens of the State and voters will likely increase as the State Controller warns of dire cash flow issues very soon.

Without a State budget, payments will be delayed because of the lack of authority to make payments. Similar to last year, the State Controller's office deferred apportionments to districts. The State constitution specifies that the State Controller cannot draw monies from the State Treasury until there is an appropriation of funds authorized by an enacted State budget. The SMCCCD has prepared for delayed appropriations by issuing Tax Revenue Anticipation Notes (TRAN). \$30 million has been authorized to meet payroll and other obligations and borrowing from other funds and reserves may be necessary to cover short-term cash needs.

The community college budget package proposed by the Conference Committee adopted the Democratic plan. According to State Vice Chancellor of Fiscal Policy Erik Skinner, *the Democratic plan would provide approximately \$3.4 billion more in Proposition 98 funding than is proposed by the Governor. These funds would largely be used to reject proposed cuts to K-12 general purpose funds (\$1.5 billion), child care programs (\$1.4 billion), and Class-Size Reduction (\$250 million). While providing more resources for K-12 schools and colleges, the Democratic proposal would also suspend Proposition 98. We have been told that suspension, always a politically charged topic, is proposed in order resolve legal disputes regarding how the Proposed 98 guarantee should be implemented this year given a number of unusual technical complexities that currently exist.*

COMMUNITY COLLEGE BUDGET HIGHLIGHTS (not passed as yet)

- \$126 million for enrollment funding (2.21 percent)
- Reject negative COLA (\$23 million)
- \$35 million to backfill one-time federal ARRA funding (directed to categorical programs)
- \$25 million augmentation for the Economic and Workforce Development program for workforce training
- Reject Governor's proposed \$10 million cut to EOPS
- Reject Governor's proposed \$10 million cut to Part-Time Faculty Compensation
- Reject Governor's proposed \$20 million augmentation for SB 70 CTE programs
- Reject Senate's proposed language to revise Basic Skills categorical funding formula
- Establish Joint Powers Authority (JPA) to accelerate repayment of mandated cost reimbursements

New details were provided regarding the mandate proposal as described by Vice Chancellor Skinner. *This mechanism could help community college districts access over \$380 million in overdue mandate reimbursements, providing a welcome infusion of one-time funds. In addition, the Committee voted to suspend or modify a number of K-12 and CCC mandates. For the colleges, the Committee voted to suspend two mandates: Law Enforcement Jurisdiction Agreements and Integrated Waste Management (recycling). If these mandate suspensions are enacted into law, the effect would be to free colleges from the related programmatic requirements for one year and also to free the State of any obligation to cover related costs incurred during that same period.*

In the absence of an enacted State budget, districts have been cautioned to craft their local budgets and base their 2010-11 planning on the Governor's May Revision numbers.

Our three Colleges - Cañada, CSM and Skyline - underwent a more thorough program review process last fiscal year in light of the budget situation. Although there have been reductions to classes and programs, these adjustments can be considered less severe compared to draconian cuts at other districts. While surrounding school districts experienced layoffs and elimination of entire programs, the SMCCCD has methodically implemented measures to handle its fiscal crisis. Through its shared governance process at many venues, constituency groups at the Colleges discussed and agreed to various means of addressing issues and concerns with the active participation of the Academic Senate, faculty, classified staff and students. College processes were discussed at meetings held by the College Budget Committees and the District Committee on Budget and Finance. Last Spring, budget strategies were presented by each College President as well as the District Chancellor which were subsequently approved by the Board of Trustees. The recommendations take into account the core values statement articulated by the Board throughout the process.

The historic passage of *Measure G* on June 8 by the San Mateo County taxpayers will immensely assist the District to mitigate class reductions that were made for the 2009-10 school year. The measure will raise approximately \$6 million per year for four years and will be spent primarily on offering more classes.

The ballot measure states that by approval of at least two-thirds of the registered voters in San Mateo County, the District will be authorized to levy a special tax of \$34 per parcel for four years. A parcel is defined as any unit of land that receives a separate tax bill from the San Mateo County Assessor's Office. The proceeds of the special tax will be expended to finance the payment of costs and expenses of the District that are designed to achieve the following:

- Preserving job training programs in nursing, healthcare, computers, engineering, green technology (such as solar and wind energy), police and firefighting;
- Maintaining core academics, including English, science, mathematics;
- Keeping libraries open and maintaining library services;
- Preparing students to transfer to four-year colleges and universities;
- Maintaining academic counseling programs and other student services to promote student achievement, graduation and access to jobs;
- Attracting and retaining qualified instructors;
- Providing modern classroom technology and computer labs for students;
- Providing equipment and technology for science labs; and
- Restoring funding to offer an adequate number of classes to meet growing student demand.

The special tax also provides tax relief to senior citizens in the community age 65 or older who own and occupy the property as a principal residence. An exemption will be granted upon completing a proper application from the District. The exemption shall be available and pursuant to procedures prescribed by the District or otherwise as required by law or by the San Mateo County Tax Collector.

In addition, the Board of Trustees will appoint a Citizens' Oversight Committee with responsibility to review the expenditures of the District from the special tax to ensure that the expenditures are used for specific authorized purposes, and to prepare an annual report to the District and the public concerning the expenditures of the special tax proceeds. Provisions are included in order that the voters and taxpayers are assured that their money will be spent wisely. The 2010-11 budget for the parcel tax is detailed on Pages 79-83. The allocations to the Colleges were based on the District's Resource Allocation Model which can be found on Pages 94-95.

The District faces yet another year of challenges. In his Opening Day speech, District Chancellor Ron Galatolo expressed sincere appreciation to the community, faculty, staff and students for their dedication and unwavering support for our three Colleges.

2010-11 SMCCCD Budget

The 2010-11 Tentative Budget was based on the most current revenue assumptions available in early Summer. The Final Budget assumptions have been adjusted to match the Governor’s May Revise numbers. Changes have occurred since June that form the basis for revised revenue and expenditure budgets as follows:

2010-11 Tentative Budget Assumptions

1. Continuation of SB 361 funding as proposed at the State budget workshops. No fee increases.
2. 2009-10 FTES based on the District’s P-2 (Second Principal Apportionment) report to the State as of April 30, 2010:

<u>Campus</u>	<u>FTES</u>
Cañada College	5,162
College of San Mateo	9,475
Skyline College	<u>8,667</u>
Total	23,304

3. 2010-11 FTES estimates received from the Colleges (April 2010):

<u>Campus</u>	<u>FTES</u>
Cañada College	4,711
College of San Mateo	8,840
Skyline College	<u>7,992</u>
Total	21,543

4. 2010-11 FTES based on funded State growth over 2009-10 FTES goals and no shifting of FTES
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 2009-10 increase over 2008-09

Summary

Total Projected Revenue	\$109,113,151
Total Projected Expenses	<u>\$110,808,835</u>
Estimated Marginal Deficit	\$(1,695,684)

2010-11 Final Budget Assumptions

1. Continuation of SB 361 as proposed at the State budget workshops. Fee increase from \$26 to \$32. 10% increase in BOG waivers.
2. 2009-10 FTES based on the District’s P-A (Annual Principal Apportionment) report as of July 15, 2010:

<u>Campus</u>	<u>FTES</u>
Cañada College	5,161
College of San Mateo	9,435
Skyline College	<u>8,809</u>
Total	23,405

3. 2010-11 FTES based on 2.1% growth over 2009-10 funded FTES:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,820
College of San Mateo	9,031
Skyline College	<u>8,163</u>
Total	22,014

4. 2010-11 FTES based on 2.1% State growth over 2009-10 FTES goals and no shifting of FTES
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 2009-10 increase over 2008-09

Summary

Total Projected Revenue	\$112,240,463
Total Projected Expenses	<u>\$112,240,465</u>
Marginal Deficit	\$(2)

NOTE: In 2009-10, the State was not funding FTES beyond the maximum level as the District was about 9% over its enrollment limit or cap.

The SMCCCD final budget is balanced. The estimated deficit from the Tentative budget was eliminated due to the additional growth money as well as other adjustments to revenue such as the allocation of redevelopment funds to the sites.

General Fund Revenues

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

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

2010-11 Unrestricted General Fund Revenue

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

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

General Fund allocations to community colleges are based on a formula established in 2006 by Senate Bill 361 which amended and added to California Education Code Sections 84750 - 84760.5. California community colleges’ State funding is driven by the Full-Time Equivalent (FTES) workload measure. A detailed historical chart of FTES can be found on Page 98.

District Cash Flow

Cash flow continues to be an area of concern for the District. The previous years’ State budgets have deferred more and more of community college funding to later times within the fiscal year and also from one year to the next. Adding to that is the difficulty in planning for when the State budget might be signed. The District receives no funding for the new fiscal year until a State budget is enacted, which could mean that the District’s cash reserves must last up to at least three (3) months. This year we are preparing for no State allocations, perhaps until as late as January, 2011. The District issues Tax Revenue Anticipation Notes (TRANs) to enable us to weather the “cash-less” summer months, and keeps reserves sufficient to take us through the end of September and into October. Should there be no budget at that point, the District may need to borrow from other District reserves such as capital and post-retirement reserves. That borrowing would be paid back with interest, but it is truly something we wish to avoid. The District cannot rely on property taxes in the first semester because the “triple flip” tax rules requires that other agencies and entities be paid before us.

To relieve the pressure on cash, the District in the last few years has been able to accelerate cash inflows in the collection of receivables. Additionally, cash management has been tight as more layers of review on purchases and overtime were exercised throughout the District. Expenditure commitments have been evaluated for importance, then either delayed or eliminated. Many more classified positions were unfunded in 2009-10 and positions vacated through retirements remain unfilled. As with many organizations, payroll obligations must be met. Along with other agencies, conserving cash is paramount to maintaining safe cash levels during tough times.

The chart below was prepared for the first day of Fall 2010 classes. To make productivity reports more accurate, contract courses (attendance method) are excluded from Enrollment, FTES, WSCH, Load and Sections. Data from all prior terms still include these courses; however, the impact of this change is small. For detailed enrollment information, including enrollment history, please visit: <http://appserv1.smccd.net/dostats>

Although the chart below reports more than a 3% drop in FTES, the District will still be over its funded cap on FTES and will be serving students without State support for those students.

End of First Day of Classes

Wednesday, August 18, 2010

Overview	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	15,670	0.8%	25,133	-7.2%	21,152	-4.5%	64,955	-4.4%
College Headcounts	6,713	2.5%	9,997	-6.6%	9,478	-5.4%	26,188	-4.0%
FTES*	2,119	-2.4%	3,600	-4.8%	3,384	-2.5%	9,103	-3.4%
Load**	596	5.5%	579	6.1%	605	5.0%	593	5.6%

Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	587	-0.5%	1,185	-3.5%	688	-20.6%	2,460	-8.4%
First-Time Transfer	505	-4.9%	811	-17.2%	869	-18.6%	2,185	-15.3%
Returning	565	-12.5%	850	-9.1%	743	-13.0%	2,158	-11.4%
Returning Transfer	347	1.8%	593	-20.6%	532	-17.3%	1,472	-15.0%
Concurrent K-12	185	-4.1%	178	-55.7%	104	-53.2%	467	-42.8%
Continuing	4,522	6.4%	6,380	-0.5%	6,542	2.9%	17,444	2.5%

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[□] to FTE^{□□}. It is point in time and will change as the semester progresses.

□ WSCH: Weekly Student Contact Hours

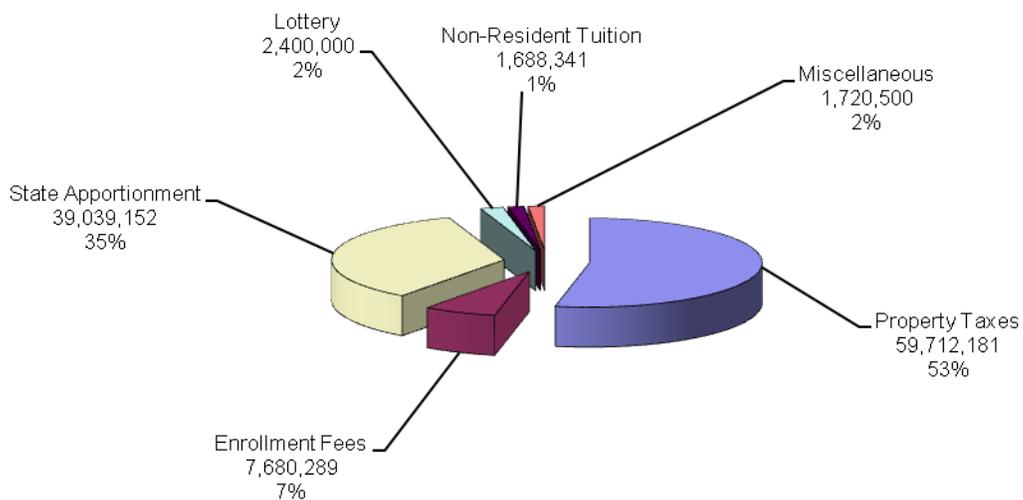
□□ FTE: The Full-Time Equivalent faculty count is determined by a set of rules provided to each college at the time the data are requested. Generally, the figures are the decimal fraction of the teaching hours or units (whichever is standard at a given college) ascribed to the faculty member for teaching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

2010-11 Unrestricted General Fund Revenue Assumptions

2010-11 Final	REVENUE
\$102,602,469	Base Revenue – Based on 2009-10 P-Annual Report. Base revenue includes student enrollment fees, property taxes, and State general apportionment.
2,120,617	Growth
2,400,000	Lottery – Projection is based on estimated receipts for 2009-10. 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.
628,736	State Part-Time Faculty Parity – Office Hours, Medical
99,800	Apprenticeship – Projection is based on 2009-10 enrollments for continuing programs.
1,688,341	Non-Resident Tuition – The non-resident rate remains at \$191 per unit (calculated based on State cost-related parameters and approved by the Board on January 27, 2010) and a decrease in enrollment.
1,000,000	Interest – Increased short-term interest rates are expected to generate an increase but cash flow problems are expected to reduce interest as indicated.
-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 2010-11. 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.
1,720,500	Miscellaneous – Includes most current projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, redevelopment allocations, satellite dish income and other miscellaneous student fees.
\$112,240,463	TOTAL PROJECTED REVENUE

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.

2010-11 Unrestricted General Fund Revenue Sources



2010-11 BEGINNING BALANCE

The 2010-11 beginning balance is \$15,977,878. The beginning balance includes reserves for specific projects and activities of the 2009-10 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 2009-10 site ending balances. The table below details the components of the District’s 2010-11 beginning balance.

Project/Activity	Balance
Professional Development	\$258,318
Program Improvement	37,107
Staff Development	95,226
Miscellaneous Designated Funds:	
Emergency Preparedness	288,654
Cañada SFSU Facility Contracts	182,818
Satellite Dish Contracts	446,597
Fleet Program	22,304
Equipment Surplus	35,765
Cañada Honors Program	526
CSM Science Sales	7,756
Skyline Proctoring Service	12,696
Cañada President’s Innovation Fnd	47,788
Skyline President’s Innovation Fnd	4,847
CSM President’s Innovation Fund	11,493
Miscellaneous Projects	1,746,352
Apprenticeship	3,005
Site Prior Year Commitments	97,871
College Events Funds	110,418
Other Carryover	215,000
Site Ending Balances:	
Cañada College	1,012,079
College of San Mateo	1,989,235
Skyline College	1,562,010
District Office	728,864
Facilities	873,543
Contingency Reserve (5%)	6,101,537
Unallocated Balance	86,069
Total	\$15,977,878

Reserves

The 2010-11 Budget includes a District reserve of \$6,101,537 in its fund balance. A 5% reserve is strongly recommended by the State. The contingency reserve is not budgeted as a line item as there is no intention to expend these funds.



The 2009-10 ending balance also includes unallocated (non-committed) funds in the amount of \$86,069 which will be used as a small additional reserve.

2010-11 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 \$112,240,465, which represents an increase of \$1,431,630 from the tentative budget estimate of \$110,808,835. Changes were due in part to increases in benefits and managed hiring items. As in 2009-10, the annual transfer of \$1.5 million from the General Fund will not occur this year as this is now reflected as a benefit for permanent employees to comply with GASB 45.

Negotiations for employee contracts with all bargaining units began in Spring 2010. Proposals were submitted to the Board of Trustees in June; however, no immediate settlements are expected anytime soon as the budget crisis continues throughout this fiscal year.

2010-11 Unrestricted General Fund Expenditure Plan

2010-11 Final	EXPENDITURES
\$69,081,614	Site Allocations – Includes allocations adjusted for growth per the allocation model, for step and column changes and longevity. 10% cuts were applied to the allocations before the adjustments.
21,348,655	Benefits – Includes benefit increases known to date, but does not include potential health premium cap increases included in salary agreements being negotiated. Also includes a benefit for the future cost for District paid retiree medical benefits to comply with GASB 45 requirements.
7,402,500	Retiree Benefits – Includes benefit increases for health and dental premiums.
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.
99,800	Apprenticeship – Expenditure budget corresponds with revenue assumption. Programs include automotive technology at Skyline College and electrician and sprinkler fitters at CSM.
1,118,000	Miscellaneous – Includes banking and credit card fees, bad debt, IRS fees to process forms, AFT and Academic Senate release time, and other miscellaneous fees. Since last year, the “loan to own” program for staff was temporarily suspended.
5,070,145	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.
3,174,396	Salary commitments – Includes step and column annual increases.
1,358,000	Managed Hiring – Includes resources necessary for the placement of staff into non-funded positions, thereby avoiding layoffs.
1,079,000	Insurance – Includes \$291,000 transfer to Self-Insurance fund and property liability insurance coverage in the amount of \$788,000.
200,000	Consultant/Legal/Election – Includes \$200,000 in consultant and legal fees and no allocation for election costs.
384,492	Staff Development – Includes Professional Development, Management Development, and Classified Staff Development. The annual allocation of \$50,000 to the Trustees’ Program Improvement fund was suspended for fiscal year 2010-11 per Board action on December 9, 2009.
1,046,702	Software/Hardware/Telephone – Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges. After reviewing technology expenses, this line item was increased for 2010-11.
-0-	Retirement Reserve Transfer – No transfer to the retirement liability account.
-0-	Museum of Tolerance – Temporary suspension of MOT activities.
\$112,240,465	TOTAL PROJECTED EXPENDITURES

2010-11 BUDGETED EXPENDITURES

The Unrestricted General Fund budget includes the following major uses:

Salaries \$71,491,052

The expenditure budget for salaries includes increases for step placement and longevity. For the past couple of years, the salary budgets have not been increased by cost of living adjustments due to the State budget.

Benefits \$23,354,320

Changes to benefit rates for 2010-11 are included. The budget includes the January 1, 2011 increases in non-capped premium rates for employees and retirees and increase in employee health premium caps as part of the negotiated settlements. This amount also includes a benefit for the future cost for District paid retiree medical benefits. Beginning this year, each site will have the responsibility of managing its own benefits.

Supplies \$ 3,914,839

Projected expenditures in this category include all types of supplies, subscriptions, central duplicating, gas, oil and tires.

Other Expenses & Services \$17,826,278

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 100-102.

Equipment \$ 63,788

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 \$ 5,466,527

The Unrestricted General Fund includes transfers to other District funds. The projected transfers include transfer to Self-Insurance, benefit costs in the Child Development Fund, Parking Fund and balance for site transfers.

Total Expenditure Budget \$122,116,808

Site Allocations

Cañada College

Site Allocation	\$12,207,180
09-10 Ending Balance	1,012,080
Honors Program	<u>30,000</u>
Total	\$13,249,260

College of San Mateo

Site Allocation	\$23,290,335
09-10 Ending Balance	<u>1,989,235</u>
Total	\$25,279,570

Skyline College

Site Allocation	\$20,706,824
09-10 Ending Balance	<u>1,562,010</u>
Total	\$22,268,834

District Office

Site Allocation	\$ 7,651,450
09-10 Ending Balance	<u>728,864</u>
Total	\$ 8,380,314

Facilities

Site Allocation	\$ 5,225,825
09-10 Ending Balance	<u>873,543</u>
Total	\$ 6,099,368

Total

Site Allocations	\$69,081,614
09-10 Ending Balance	6,165,732
Other	<u>30,000</u>
Total	\$75,277,346

The 2009-10 site ending balances will be used to partially cover deficits in the current year.

Note: Similar to last fiscal year, the District will receive \$70,235 of Federal ARRA dollars to assist with cuts in the categorical programs which will be allocated to the Colleges. Additional allocations for basic skills programs, workforce development, career technical education and instructional supplies (Prop 20) are included in the Restricted General Fund.

Budget Summary

Revenue

Beginning Balance	\$ 15,977,880
2010-11 Revenue	<u>112,240,463</u>
Total	\$128,218,343

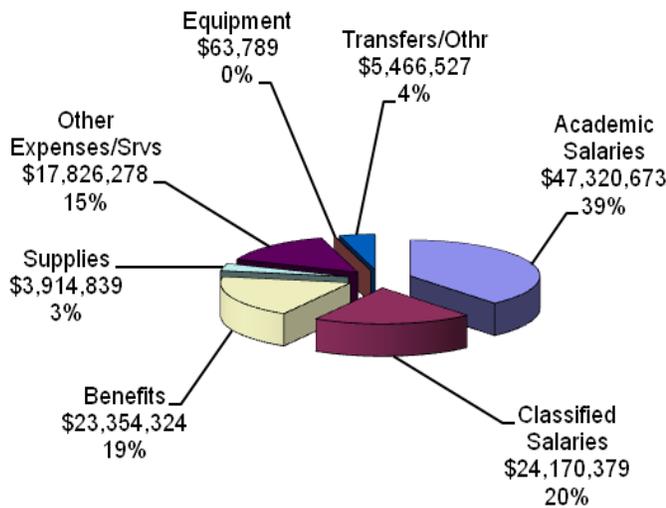
Expense

Site Allocations	\$69,081,614
Central Services	43,045,720
2009-10 Committed	<u>9,989,474</u>
Subtotal	\$122,116,808

Contingency	6,101,537
Total	\$128,218,345

Marginal Deficit \$(2)

2010-11 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 2010-11 include:

Kathy Blackwood, Chief Financial Officer, Committee Chair

Rick Ambrose, Academic Senate, CSM

Eloisa Briones, Budget Office, Skyline

Robert Hood, Classified, Cañada

Jim Keller, Executive Vice Chancellor

Maggie Ko, Classified, CSM

Barbara Lamson, Classified, Skyline

Martin Partlan, Academic Senate, Cañada

Vickie Nunes, Budget Office, Cañada

Masao Suzuki, AFT, Skyline

Linda Whitten, Academic Senate, Skyline

Jozsef Veres, AFSCME, Cañada

Student representatives from each campus

OTHER FUNDS

SELF-INSURANCE FUND

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

Due to its favorable insured loss experience and current insurance market conditions, the District expects minimal changes to insurance rates for 2010-11. Nevertheless, property and liability insurance costs will increase by 6.7 percent in 2010-11 due to the increased square footage resulting from the addition of several new buildings constructed using our bond dollars. In addition, refurbished buildings will result in higher values that will, in turn, result in increased property insurance expense.

Workers' compensation insurance costs will decline by about 8 percent due to less payroll resulting from the District's budget reductions. However, claims administration costs are increasing as the numbers of claims managed continue to increase as the self-insured program matures. Growth in the number of managed claims usually increases over a ten year period of any new self-insured program.

Student injury and athlete insurance continues to rise significantly. This year it will increase by 26 percent. This is due primarily to the high cost of a few injuries rather than a significant increase in the basic rates. The District's high loss-to-premium ratio imposes a high experience modification impact upon the insurance rate.

The 2010-11 budget, detailed on Page 46, totals \$975,461. Estimated income is \$1,745,000 which consists of a \$1,745,000 transfer from the Unrestricted General Fund. The net beginning balance of the Self-Insurance Fund is \$7,504,143.

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 2010-11, shown on Page 48, totals \$26,363,992 which includes debt reduction principal and interest payments. Estimated income is projected at \$26,551,200. The net beginning balance is \$20,213,255. The schedule for long term debt can be found on Page 121.

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 2010-11 Final Budget includes the most current data available. A list of the specific programs and grants can be found on Pages 50-52.

Included in the Restricted General Fund are the Health Services and Parking Programs. Health fee income is estimated at \$990,000. Parking fee income is estimated at \$2,827,412. The consolidation of the Public Safety

Department, effective July 1, 2009, has greatly improved safety services at the three Colleges. Officers are able to coordinate and determine the most efficient way to ensure that safety functions are effective and standardized.

In April 2010, the District entered into a contract with Credentials Order Processing Services (COPS) for an automated parking permit management system. COPS accepts orders online, processes the payments, communicates with the user, provides customer service, prints the permits and mails the completed form back to the user. Orders received online will be processed and mailed year round; orders are not dependent on a student mailing of correspondence timetable as before. COPS also provides an online, searchable database for use by the Public Safety officers for identifying and confirming valid parking permits.

The Restricted General Fund budget for 2010-11, as shown on Page 57, is \$26,932,326. The net beginning balance in the Restricted General Fund is \$4,946,405.

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 60-61.

The 2009-10 budget detailed in Page 66 totals \$95,019,633. Budgeted income is projected at \$8,211,164.

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

Capital Improvement Program

The focus of the Capital Improvement Program for fiscal year 2010-2011 is the active construction of the College of San Mateo Design-Build Project, Skyline College Design-Build Project, and the beginning of construction of Buildings 5 and 6 at Cañada College. These projects, 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 and construction continues on renovation projects and construction is active at all three campuses.

Staff continues to revise and update the master schedule and the master budget of the Capital Improvement Program to coincide with the funding and programming requirements of CSM and Skyline College's Design-Build Projects, State and locally funded modernization projects. Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed reflect currently planned schedules as of August 2010, but are subject to change.



Images of Cañada College tree trimming and Cañada Vista Housing Project

Completed Projects – The following projects were completed in the Spring and Summer of 2010:

- Buildings 2, 3, 16, 17, 18 Exterior Painting
- Cañada Vista Faculty/Staff Housing
- Campus Tree Trimming Project

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

- Buildings 5, 6 Student Center/Classroom Modernization (State-funded)
 - The project bid in November 2009 and was awarded in January 2010
 - Construction began early in the Spring 2010
 - Anticipated occupancy: Fall 2011

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

- Electrical Infrastructure Upgrades (State Funded)
 - This project was approved and funded as a Priority A-4 Immediate Infrastructure Failure Project
 - Bids are expected to be released by February 2011 with the start of construction by June 2011

Future State Capital Outlay Projects –The State has informed the District that the following projects will compete in future State Capital Outlay cycles:

- Building 1 Fitness Center Conversion and Renovation
 - Approved in the 2008-09 cycle, but not funded. Funding depends on the passage of a State capital outlay bond in November 2010.
- Building 13 Multiple Program Instructional Center Modernization (Final Project Proposal FY 12/13)
- Building 3 Performing Arts Modernization - Phase 2 (Initial Project Proposal FY 13/14)



San Mateo Athletic Club/Allied Health & Wellness and construction photo of CSM B10 Campus Center

Completed Projects – The following projects were completed in Spring and Summer of 2010:

- CIP2 Design-Build Project
 - Health and Wellness Building 5
 - Aquatic Center
 - San Mateo Athletic Club
 - Sitework Improvements:
 - Southern site, Beethoven and Olympian Parking lots
 - Western half of the central quad
 - Roadway improvements
 - Building 4 Stelevator
- Buildings 12, 15, 17, 34 Design Build Modernization
 - Buildings 12, 15 and 17

- Building 9 KCSM Improvements and Restroom Modernization

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

- CIP2 Design-Build Project
 - New Building 10 Campus Center
 - Construction Period: Spring 2009 - Spring 2011
 - Occupancy: Spring/Summer 2011
 - Site Work Improvements - final phases
 - Construction Period: Spring 2009 - Spring 2011
- Buildings 12, 15, 17, 34 Design Build Modernization
 - Building 34
 - Construction Period: Spring 2011-Summer 2011

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

- North Gateway (Demolition of Buildings 21 to 29) Project
 - Phase 1: Electrical Load Center 8: Bid September 2010. Start Construction: November 2010
 - Phase 2: Demolition, Landscaping, Hardscape: Bid March 2011. Start Construction: Summer 2011

Future State Capital Outlay Projects – The State has informed the District that the following projects will compete in future State Capital Outlay cycles:

- Building 8 Gymnasium Modernization (Final Project Proposal, FY 11/12)
- Building 19 Emerging Technologies Center (Final Project Proposal, FY 12/13)
- Building 9 Library General Modernization (Initial Project Proposal, FY 13/14)
- Building 12 Renovation (Initial Project Proposal, FY 13/14)



Construction of Skyline College Building 4 & Building 11

Completed Projects – The following projects were completed in the Fall of 2009 and Spring of 2010:

- Replacement Facilities Maintenance Center
- New Building 11 Automotive Transmission Facility
- Sitework Improvements
- Central Quad, Parking lots A, N, P, R, F, G; Roadway Improvements
- Building 1 Ceramics Lab

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

- CIP2 Design-Build Project
 - New Building 4 Multicultural Center, Cosmetology, Administration & Classroom

- Construction Phase: Spring 2009 - Spring 2011
- Sitework Improvements
 - Construction Phase: Spring 2008 - Spring 2011

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

- Electrical Infrastructure Upgrades
 - This project was approved and funded as a Priority A-4 Immediate Infrastructure Failure Project
 - Bids are expected to be released by February 2011 with the start of construction by June 2011

Future State Capital Outlay Projects – The State has informed the District that the following projects will compete in future State Capital Outlay cycles:

- Skyline College Center for Kinesiology and Human Performance - New Construction (Final Project Proposal, FY 11/12)
- Building 2 Workforce & Economic Development Prosperity Center (Final Project Proposal, FY 12/13)

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 103-120 of this report. Total income and expenditures for the Associated Student Body (ASB) for the fiscal years 2008-09 and 2009-10 are listed below:

Associated Students Income	2008-09	2009-10	\$ Change	%Change
Cañada College ASB	\$111,650	\$113,490	\$1,840	1.65%
College of San Mateo ASB	213,614	208,792	(4,822)	-2.26%
Skyline College ASB	153,571	162,321	8,749	5.70%

Associated Students Expenditures	2008-09	2009-10	\$ Change	%Change
Cañada College ASB	\$85,878	\$76,841	\$(9,037)	-10.52%
College of San Mateo ASB	205,099	156,969	(48,130)	-23.47%
Skyline College ASB	85,613	64,457	(24,037)	-27.16%

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

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

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

Associated Students Net Income	2008-09	2009-10	\$ Change	%Change
Cañada College ASB	\$25,772	\$36,649	\$10,878	42.21%
College of San Mateo ASB	8,515	51,823	43,208	**508.60%
Skyline College ASB	67,958	97,864	32,787	50.38%

**The net increase of income at CSM (508.60%) in 2009-10 compared to 2008-09 is largely due to the reduction of student assistant salary by \$18,195.18 and reduction of the Lehman Brothers loss by \$34,624.64.

Bookstores

Fiscal year 2009-10 proved to be one of the most challenging years that the Bookstores have seen in a number of years. While we had a great start to the fiscal year in the Fall 2009 semester, the enrollment decreases we saw in the remainder of the year due to the economic crisis in the State translated into weaker sales in the Spring semester and a sales reduction of almost 40% in the Summer session. The success of campus auxiliary services and commercial operations is dependent on a strong, stable enrollment year to year. Significant enrollment decreases impact sales dramatically for all auxiliary commercial operations. Despite these challenges, the Bookstore team pulled together, continued to offer superior service to our community, managed expenditures and still ended the year with a surplus. As the most visited place on any college campus, the Bookstore is charged with both meeting and exceeding the needs of students, faculty and staff. The Bookstore team is committed to striving for further innovation and will continue to provide exceptional service to the community.

Following are highlights of the successes and challenges this past year, providing detail about financial performance.

Staffing Change

Just following the successful completion of our Fall “back to school rush”, Judy Worster, manager of the CSM Bookstore, retired. Judy served the District for more than 20 years and spent all of her 30+ year career working in the college bookstore industry. Judy’s tireless work ethic and her care and concern for the students and staff who have walked through our doors every day is what makes Judy such a special lady. Throughout her career, Judy worked to develop a number student staff into full time classified staff members. The new textbook manager at CSM Bookstore, James Peacock, was detailed into the position of Store Manager upon Judy’s retirement. James began his career working as a student assistant at the CSM Bookstore much the same as his counterparts at Cañada College and Skyline College, Jai Kumar and Kevin Chak. James has done an exceptional job stepping into the position. We look forward to many wonderful accomplishments from James in his tenure with the District.

Course Materials Sales

The sale of new and used textbooks, coursepacks, digital books and rental books are the core mission of the District Bookstores and account for roughly 85% of the total sales. The Bookstore managers, Jai Kumar from Cañada College, Kevin Chak from Skyline College and James Peacock from College of San Mateo work very closely with the faculty and academic support staff as well as publishing company representatives to ensure that the Bookstores meet their goal in providing the right book at the best price at the exact time the student needs it. In addition to this, the Bookstore managers are charged with obtaining as many used textbooks as possible as well as identifying titles to add to our textbook rental program. The Bookstore managers also work closely with the academic department support staff, faculty and Deans to coordinate constructive dialogue with publisher

representatives to offer customized textbook packages and incentives resulting in lower prices for students—a more useful, tailored product enhancing the student learning experience.

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

This year, textbook sales dropped with a 2% overall reduction in new textbook sales and an 11% drop in used textbook sales. Course pack sales increased by 15% and textbook rentals continued to increase by an additional 8% this year. The decline in textbook sales can be explained in part by the reduced enrollment. The increase in rental textbooks also affects the sale of textbooks. The more textbook titles we have to rent, the fewer books students will buy. Because the textbook rental titles are books that are used semester after semester, the impact of this type of increase is most significant on used book sales. There was also a significant increase in the number of custom packages adopted, particularly at Skyline, which resulted in a 10% increase in new book sales but a 21% decrease in used book sales. Custom packages are designed for a specific course by a professor and a publisher working in coordination with the Bookstore management team. Custom textbooks often have a pricing advantage for students and allow a professor to customize the material specifically for his or her class, leaving out other material that may not be germane to the class. These packages cannot be obtained used and do impact the sale of used books as well. Skyline has introduced a number of newly designed packages this academic year. Lastly, the numerous online competitors that have appeared suddenly this year, doing everything from selling books to renting books, have been an additional challenge for brick and mortar college bookstores across the country. Despite all of our challenges, the unit sales of textbooks decreased only 4% over last year despite significant challenges noted here. This is actually quite exceptional and displays the commitment of our student customers as well as our faculty and staff to support the campus Bookstores.

Textbook Rental Program

The textbook rental program continues to flourish and serve as a model for college bookstores around the country. Thanks to the joint efforts of Auxiliary Services Director Tom Bauer, the District Foundation team (in partnership with our District Bookstore and auxiliary vendors) and the innovative work on the part of Cañada Bookstore manager Jai Kumar in collaboration with campus partners raised and allocated more than \$85K to fund the purchase of additional textbooks for the rental program now active at all three of the Colleges. In addition, the Bookstores added \$30K worth of books to the program using their reserve dollars. Cañada College continues to lead in its efforts to raise funds for the program as well making Cañada Bookstore the leader in textbook rentals in the District and possibly the State. The District Bookstores now boast over 1,000 titles in the textbook rental program, spanning most disciplines at the three Colleges. The District Bookstores are currently partnering with other bookstores in the Bay 10 in pursuing a federal \$1million FIPSE grant that will be used to set up a rental program benefitting all colleges in the Bay 10. Notification of grant awards should come sometime in the Fall 2010 semester.

Textbook rentals increased 8% this year over last year. In this academic year alone, the Bookstores rented textbooks valued at \$815K for \$203K, saving students a total of \$612K; the program has saved students over \$1.8 million since 2005 with recent inventory additions increasing that number exponentially. We expect the cumulative savings to top \$2 million by the Fall 2010 semester with our rental library, which started out with 35 titles in 2005. Special acknowledgement and congratulations go to Jai Kumar, manager of the Cañada College Bookstore and the

store staff Brian Horwitz and Laura Brugioni along with a dynamic team of student assistants. The Cañada Bookstore leads the District in all matters concerning textbook rentals and was the founding store of the program. Jai and his team receive unparalleled support from the College administration along with faculty and staff to make this program a shining success, enabling it to be duplicated at both CSM and Skyline.

2009-10 Course Materials Sales Comparison

CSM	Description	2008-09	2009-10	\$ Difference	% Difference
	New	\$ 1,840,735.53	\$ 1,734,330.02	\$(106,405.51)	-6%
	Used	\$ 947,360.94	\$ 879,695.58	\$ (67,665.36)	-8%
	CoursePacks	\$ 61,873.68	\$ 63,769.13	\$ 1,895.45	3%
	Total	\$ 2,849,970.15	\$ 2,677,794.73	\$(172,175.42)	-6%
	Rental	\$ 15,723.18	\$ 17,987.80	\$ 2,264.62	13%
	NTE (Unit Sales)	\$ 3,166,776.17	\$ 2,979,208.66	\$(187,567.51)	-6%
SKYLINE	New	\$1,477,251.27	\$1,643,363.76	\$ 166,112.49	10%
	Used	\$ 760,223.27	\$ 627,692.51	\$(132,530.76)	-21%
	CoursePacks	\$ 67,484.45	\$ 87,322.46	\$ 19,938.01	23%
	Total	\$2,304,958.99	\$2,358,378.73	\$ 53,419.74	2%
	Rental	\$ 44,722.93	\$ 42,702.39	\$ (2,020.54)	-5%
	NTE (Unit Sales)	\$2,669,774.02	\$2,651,096.67	\$ (18,677.35)	-1%
CANADA	New	\$1,031,462.08	\$ 886,251.05	\$(145,211.03)	-16%
	Used	\$ 372,231.63	\$ 370,403.51	\$ (1,828.12)	0%
	CoursePacks	\$ 40,895.50	\$ 49,783.44	\$ 8,887.94	18%
	Total	\$1,444,589.21	\$1,306,438.00	\$(138,151.21)	-11%
	Rental	\$ 127,320.55	\$ 143,078.96	\$ 15,758.41	11%
	NTE (Unit Sales)	\$2,037,053.12	\$1,952,438.24	\$ (84,614.88)	-4%
Total District	New	\$4,349,448.88	\$4,463,944.83	\$ (85,504.05)	-2%
	Used	\$2,079,815.84	\$1,877,791.60	\$(202,024.24)	-11%
	CoursePacks	\$ 170,253.63	\$ 200,875.03	\$ 30,621.40	15%
	Total	\$6,599,518.35	\$6,342,611.46	\$(256,906.89)	-4%
	Rental	\$ 187,766.66	\$ 203,769.15	\$ 16,002.49	8%
	NTE (Unit Sales)	\$7,873,603.31	\$7,582,743.57	\$(290,859.74)	-4%

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

Computer Sales

The District Bookstores' partnership with Apple Computer ended somewhat dramatically in April 2010 with a demand from Apple that the District provide dedicated, pre-determined square feet of retail space in each store, a salaried, certified Apple repair technician to perform Apple repairs on site and a demand that we stock a level of inventory that exceeds our standard for inventory on hand. Unfortunately, all these requirements ended Apple's relationship with most community college bookstores across the country as few could meet these demands. Only the largest campus stores will be able to sell Apple products. This is not the first time in Apple's history that they have shifted their focus away from higher education. It is likely that Apple will return to the college bookstore market at some point in the future. That said, the lion's share of the decrease in sales for this fiscal year is attributed to the decline in computer product sales. Computer product sales decreased by \$664K this year over last year or 61%. As there is little to no gross margin on computer sales, we experienced a commensurate decrease in our cost of sales. So, while disappointing, there was little impact to our bottom line from the loss of these sales. The unfortunate reality is that we will not be able to offer this valuable service to our campus community. The District Bookstore team is working to expand our offering of Dell computer products this year.



Student Employees

The District Bookstores are fortunate to have the talents of many students working in the Bookstores at all three Colleges. Our student employees provide essential perspective on the needs of students to the Bookstore management team and



classified staff, and are able to learn how to work in a fast paced retail environment with a focus on exceptional customer service. Many of our student employees are so successful that the majority of the classified and professional supervisory staff working in the Bookstores today actually started as student employees. Outstanding "senior" students in each Bookstore serve as mentors and role models for newer student employees: from CSM, Patricia Brown, Rosalyn Fischer, Fernando Martinez; from Skyline, Michelle Brackett, Jennifer Wong, Alex Torres; and from Cañada, Reshma Prasad, Charles Cianos, Alvin Lal and Maxwell Tachis. Congratulations to each of these students on a job well done!

Bookstore Contribution

It is important to note that the Bookstores are self-sustaining and cover all of their expenses. There is no General Fund support for the Bookstores or any other District enterprise operation. In addition, the Bookstores return money to the District for additional support and for the support of students each year. Below are some of the highlights of this District support:

- \$117K in salary and benefit support to the District which offsets Fund 1 expenses
- \$67.7K in support to the Peninsula Library System
- \$6K per year in student textbook scholarships
- \$18K per year in product donations to campus causes
- \$30K in product to support the textbook rental program

The Bookstores are proud of this and plan to continue supporting the goals and objectives of the District. These contributions would not be possible if not for the efforts of the Bookstore team.

Financial Information

The Bookstore Fund budget for 2010-11 totals \$8,005,700 as indicated on Page 68. The net beginning balance for the Bookstore Fund is \$6,677,738. The budget includes provisions for increased annual cash flow requirements, inventory and full maintenance needs of the store facilities.

The following data reflects Bookstore operations for the fiscal year beginning July 1, 2009 through June 30, 2010. It includes Fall 2009, Spring 2010 and Summer 2010 semesters.

Bookstore Sales	2008-09	2009-10	\$ Change	% Change
Regular Merchandise Sales	\$ 7,613,662	\$ 7,445,858	\$ (167,804)	-2.20%
Computer Products Sales	1,090,891	427,188	(663,702)	-60.84%
Total Merchandise Sales	\$ 8,704,553	\$ 7,873,046	\$ (831,507)	-9.55%

Regular merchandise sales have decreased slightly this year compared to last year. The decrease in textbook sales is a result of our decline in enrollment due to the State financial crisis. A very healthy \$81K increase in the sale of high margin food and convenience items as well as increases in the sale of school and office supplies, gifts and sundries helped offset the \$663.7K decrease in computer product sales.

Computer sales, as stated previously, have declined dramatically this year due to the now defunct partnership with Apple and a decrease in institutional sales to the Colleges which are cyclical in nature due to lifecycle replacement. It is important to note that since the relationship with Apple has now ended for the Bookstore, the District will purchase computers directly from Apple via General Services in the future. These sales will not return to the Bookstores.

There was a notable decrease in cost of goods sold commensurate with the decrease in computer product sales. The decrease in operating expenses over last year reflects the Lehman loss booked in the prior year, increasing operation expenses at that time, as well as the strong expense control by the store managers this year. We also show a loss in interest and other income due to the reduction in interest payments on our investments coupled with lower commissions from Apple Computer due to the decrease in institutional computer purchases and the ending of the Apple relationship in April 2010.

Below is a summary of comparative figures:

Bookstore Recap	2008-09	2009-10	\$ Change	% Change
Total Merchandise Sales	\$ 8,704,553	\$ 7,873,046	\$ (831,507)	-9.55%
Cost of Goods Sold	6,194,387	5,543,684	(650,703)	-10.50%
Gross Profit	2,510,166	2,329,363	(180,803)	-7.20%
Total Operating Expenses	2,498,138	2,352,108	(146,030)	-5.85%
Net Income from Operations	12,028	(22,746)	(34,774)	289.10%
Interest and Other Income	462,233	432,995	(29,238)	-6.33%
Net Income Before Other Expenses	474,261	410,249	(64,012)	-13.50%
Other Income: In-Kind Donation, POS System	64,516	0	(64,516)	100.00%
Other Expense: Salary/Benefits, POS Contribution, Donations	248,963	204,250	(44,713)	-17.96%
Net change in Fund Balance	\$ 289,814	\$ 205,999	\$ (83,815)	-28.92%

While the Bookstores ended 2009-10 in the black after all expenses, it was still a very challenging year financially as articulated here. As stated, District Auxiliary and Commercial Operations are dependent on a strong, stable enrollment for continued success. We will continue our commitment to focus on efforts to improve service, offer more used textbooks, continue to grow the rental program, further integrate digital textbooks at all three Colleges, increase the amount of custom and institutionally adopted textbooks Districtwide and further maximize the interest and other income potential of all the campus Bookstores. In so doing, we will remain well positioned for future growth as we serve the students of the San Mateo County Community College District.

Cafeterias

The Cafeteria Fund budget for 2010-11 totals \$192,000 as indicated on Page 70. The net beginning balance in the Cafeteria Fund is \$415,501.

Beverage, Snack and Food Service Vendors

- The District's beverage vending service partner is Pepsi Bottling Group. The contract was awarded effective July 1, 2007, ending on June 30, 2012.
- The District's snack vending partner is Action Vending. The contract was awarded on January 1, 2007, ending on June 30, 2011.
- The District has a contract with KJ's Café to operate the coffee concession stands at both Skyline College operating as El Capitan Espresso, and College of San Mateo, operating as Drip Coffee. The contract was awarded on August 16, 2006 and expires on August 16, 2011.
- The District's food service partner is Pacific Dining Services. The contract was awarded on July 1, 2007, ending on June 30, 2010 with an option for two one-year renewals thereafter. The District has renewed the contract for the 2010-11 year as per the option to renew in the contract.

Pacific Dining, under the leadership of Rick McMahon, Enrique Alonso and Octavio Amezcua, operate the food service at the three Colleges after being awarded the contract in June 2007. College of San Mateo has both a mobile kitchen procured to augment operations with the demolition of Building 5 (where the CSM cafeteria was previously housed) and a satellite food operation (kiosk) to serve the central campus. The kiosk was demolished in early June 2010 to begin the landscaping work around the new building 10N. The campus will be served by the mobile kitchen and the newly opened Le Bulldog located in the Health and Wellness Building (B5) for the 2010-11 academic year. The cafeteria at Cañada College, located in Building 5, was closed after classes in December 2009 to renovate that building. Cañada College is now being served by a mobile kitchen located adjacent to Building 9 as well as the Bookstore and the Pony Espresso operated by the Bookstore.

Food service income has decreased by 1.62% due to the temporary closures of the café facilities at CSM and Cañada College. The fact that the decrease in income is only 1.62% is actually very encouraging given that there are two Colleges operating out of small, temporary facilities. Further affecting sales is the State fiscal crisis which has dramatically impacted the catering requests throughout the District. Catering accounts for a significant portion of income for the food service team. Skyline cafeteria sales are very strong since the opening of Building 6.

Vending income has decreased by 22.52% compared to last year. The decrease in vending sales can be seen at all three Colleges where construction closures of buildings have impacted the placement of vending machines on the campuses.

Overall expenditures have decreased dramatically this year due to the fact that the new, mobile facilities are easier to maintain than a fully functioning cafeteria. So, although the income is down, the reduced expenses more than make up for the loss.

Income from food service and vending contracts enables the District to provide food and beverage services to the students. These combined resources, along with interest income, also provides a stable Cafeteria fund not requiring support from the General Fund. The fund is also responsible for the long-term maintenance and upgrading of aging facilities and equipment, as well as all expenses relating to the ongoing operational requirements under the food service and vending contracts. The cafeteria and vending operations are part of the Enterprise Fund and are fully self supporting. No Fund 1 dollars go to support any enterprise operation.

Cafeteria Fund summary:

CAFETERIA FUND	2008-09	2009-10	\$ Change	% Change
Food Service Income	\$106,286	\$104,568	(\$1,718)	-1.62%
Vending Income	104,175	80,718	(23,457)	-22.52%
Interest Income	4,383	2,390	(1,992)	-45.46%
Other Income	997	1,113	116	11.59%
Total Income	\$215,842	\$188,790	(27,052)	-12.53%
Expenditures	225,465	171,732	(53,733)	-23.83%
Net change in Fund Balance	(\$9,624)	\$17,058	\$26,681	277.24%

It is important to note that our Auxiliary Services vendors offer great service as well as support for our students via scholarships and donations. The following are highlights of the support from our vendors:

Pacific Dining:

- \$6K per year of the three-year contract in student scholarships (\$2K per campus)
- \$27.9K per year of the three -year contract in in-kind catering services supporting the Scholarship Awards Ceremony at each campus as well as numerous activities sponsored by the President's Office and Associated Students at each College.
- Commission on sales paid monthly that support the maintenance of all our food service facilities and equipment.

Pepsi:

- \$20K donation each year of the five-year contract used to support College endeavors.
- \$10K in support of the textbook rental program in 09-10 based on a \$1.00 per case rebate on sales through the bookstores and cafeterias; we receive this support each year.
- \$13.5K in donated product each year of the five-year contract; each campus receives 100 free cases of Pepsi product each year of the contract.
- \$6K in marketing dollars per campus each year of the five-year contract to support Bookstore, food service and associated students endeavors.
- Commission on sales paid monthly which is turned over to the Vending Commissions to support the many programs and services they offer.

Action Vending:

- \$3K in student scholarships per year each year of the five-year contract (\$1K per campus).
- Commission on sales paid monthly which is turned over to the Vending Commissions to support the many programs and services they offer.

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

San Mateo Athletic Club and the San Mateo Aquatic Center

In Spring 2010, the District opened a state-of-the-art fitness and aquatic center on the campus of College of San Mateo in the newly constructed Health and Wellness Building (B5). This incredible new building provides classrooms and labs for career and technical programs including nursing, dental assisting, cosmetology, health fitness, and dental hygiene (when State funding permits).

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

Operating as an enterprise, the San Mateo Athletic Club is a community-centered, fee-based operation offering numerous service options to the San Mateo campus community and the community-at-large. The concept of a multi-use space enables the District to maximize the use of facility resources and create a revenue stream that will supplement the College budgetary needs including equipment maintenance and replacement. The San Mateo Athletic Club provides the community broader access to the College of San Mateo and demonstrates in a very real way that the District is a community-based organization serving a broad spectrum of educational and training opportunities. The concept of multi-use facilities has gained much attention from other community colleges up and down the State. Interest has been so high that both Vice Chancellor Jose Nuñez and Director of Auxiliary Services Director Tom Bauer have been asked to present this concept in November 2010 at the Community Colleges Facility Conference in Sacramento.

An enormous amount of work has been accomplished since the District Board of Trustees approved hiring MediFit, our fitness management partner, and the official start-up of our San Mateo Athletic Club pre-sale which began on February 1, 2010. We initially worked to assemble a top notch staff, starting with our General Manager Diana Thomas, and key sales staff and then immediately began soliciting memberships while performing daily tours of the facility and preparing the fitness center for a very aggressive projected April 1, 2010 opening date.

With just 60 days to pull all facility, operation and staffing aspects of the San Mateo Athletic Club together, there were many long nights and a lot of team work among the District team, College staff and Medifit. Key facility issues had to be addressed, operating policies had to be finalized, forms and supplies had to be procured and all start-up program elements had to be completed. In addition to all of this, on the final day of presale, the fitness center team sold and processed more than 100 memberships! Facility start-ups of this size and scope are generally executed over a six month period or longer so there was a strong sense of accomplishment when the final pre-sale membership was completed.

Key pre-sale accomplishments include:

- Pre-sales of 576 memberships (over 800 members) sold versus a goal of 350
- Hiring and training of key management staff in fitness, group exercise, aquatics, member service and sales
- Hiring and training of service desk, fitness, group exercise and aquatics staff
- More than 46% of staff hired are College students, staff or faculty

- Development of schedules for shared use of the fitness, group exercise and aquatics facilities and staff between the fitness center operations and the academic classes.

During the pre-sale period start-up, operating costs of \$158,521 were incurred with the most significant costs being start-up consulting fees of \$66,999, payroll of \$39,295 and marketing costs of \$27,174, or an approximately \$47.00 Cost of Acquisition (COA) per membership. The industry standard for like-sized and like-priced clubs runs between \$90-\$150. Our COA is significantly lower than the industry standard. Due in large part to the high number of membership referrals from existing members, we expect that the amount will continue to drop to between \$40-\$43 per member.

The San Mateo Athletic Club center opened successfully on Thursday, April 1, 2010 as scheduled and the growth and popularity of the facility, product and services has continued to be very strong. Through June 30, 2010, key accomplishments include:

- 1,422 memberships (already above 2010-11 projected levels)
- 2,081 members
- More than \$62/month average dues (avg. dues originally projected at \$51.10)
- 400+ visits per day with a peak of nearly 1000 visits per day
- 46% of staff are College students, staff or faculty
- More than 50 group exercise classes per week
- More than 2,800 group exercise attendees per month
- More than 160 Master Swim program enrollees
- Highly successful Community Swim events including 700 swimmers from the Peninsula Athletic League which held the annual Mavericks Sprint-o-Rama meet here in May, our first major event
- Initiating successful pool rental program for local schools and community-based swim programs
- 100% of staff are AED and CPR certified
- 100% of staff meet or exceed MediFit/District employment standards and criteria
- High level of customer satisfaction as witnessed by lower than projected levels of membership attrition and high levels of membership referral:
 - April Referral = 74
 - May Referral = 77
 - June Referral = 83
 - July Referral = 115

During the period April 1 through June 30, 2010 total operating revenue was \$215,505 with total expenses of \$382,036, for a net operating loss for this period of (\$166,531).

- Key expenses are staffing at 70% of revenue. Staffing expense is projected to level off at approximately 50% of revenue when target membership levels are achieved. Based on our latest projections with the close of business on August 31, 2010, we expect to be at the 50% payroll to gross revenue ratio by March 2011.
- During this period, membership dues and registration fees represent more than 80% of total revenue and will eventually account for approximately 60% of revenue as alternative revenue sources mature, specifically Aquatics and Personal Training. Additional sources of revenue including the sale of personal items such as heart rate monitors, goggles, souvenir towels, swim parkas, emblematic clothing and gifts will help supplement our financial goals as well.

The projected operating losses for the period April 1, 2010 through June 30, 2010 and the first full fiscal year of San Mateo Athletic Club operation were originally budgeted to be over \$400,000. With the current

membership/revenue levels and projected expense levels, we anticipate the San Mateo Athletic Club reaching operational break even very early in the current fiscal year and expect to bring in a first full fiscal year budget well ahead of projections.



Operating as an enterprise through the District Auxiliary Services Department, the operation of the San Mateo Athletic Club will be self sustaining with no contribution from the General Fund. Like the other enterprise operations in the District (Bookstores, food services and campus vending), the San Mateo Athletic Club is expected to generate revenue sufficient to meet all of its operational expense needs and as we mature, develop a surplus that will aid the District and College in other mutually agreeable endeavors. As part of the San Mateo Athletic Club

budget, we have allocated 4% of net revenue to a sinking fund so that equipment can be replaced as it ages with no impact on the General Fund. This is a critically important benefit to the College. The sinking fund will allow us to replace instructional equipment when needed without impacting the over-burdened instructional equipment budget. It is expected that the seed money from the District’s Redevelopment Funds used to fund this start-up operation will be completely repaid within the first three years of operation, if not sooner. As of August 2010, the San Mateo Athletic Club membership has climbed to 2,034 memberships and 2,495 members, leading us to believe that not only is the value and the need for this facility continuing to grow at a rapid rate, but also that we will meet and achieve our financial and operational goals.

Areas of opportunity exist in the further development of our non-dues related revenue categories and specifically Aquatics and Personal Training. We are beginning to see positive growth in our Personal Training volume and are looking for the Fall season to show dramatic improvements and move us closer to our goal of generating \$125-\$150 per membership per year in Personal Training revenues.

Due to the timing of our presale and opening, we were not able to take full advantage of the aquatics Summer season where we will expect to generate 60+% of our Aquatics revenue in future years. While we had excellent success with establishing our Master Swim program and partnering with the District to deliver several outstanding community-based aquatic events, we are looking forward to a full Spring and Summer programming season in 2011.

While there is much work left to be done to achieve our goals and vision for the San Mateo Athletic Club, we are extremely pleased with the results accomplished thus far and see a very bright future for the District, College of San Mateo and our community members who all ultimately benefit from our success.

CSM Fitness Center financial summary:

CSM Fitness Center	Pre-open	2009-10
Registration & Membership	-	\$ 178,444
Personal Training	-	10,582
Aquatics	-	19,415
Parking	-	6,202
Other Income	-	4,410
Total Income	-	219,053
Expenditures	158,521	382,036
Net change in Fund Balance	\$ (158,521)	\$ (162,983)

CHILD DEVELOPMENT FUND

The Child Development Fund detailed on Pages 74-78 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. Since that time, the College has subcontracted its portion of the contract with the California Department of Education (CDE) for subsidized child development services to various agencies in San Mateo County. Beginning in 2009-10 and continuing in 2010-11, the College has agreed to let the CDE temporarily contract directly with agencies such as the City of Pacifica pursuant to an agreement between the CDE and the San Mateo County Office of Education.

The 2010-11 budget for the Child Development Fund totals \$1,073,575. Estimated income is projected at \$667,133. The net beginning balance of the Child Development Fund is \$188,719. Income and expenditures are based on 2009-10 and adjusted by a Board approved increase in non-subsidized fees.

TRUST FUNDS (FINANCIAL AID)

The Student Aid Fund detailed on Pages 86-90 includes the 2010-11 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 2010-11 budget for the Student Aid Fund totals \$15,969,381. Estimated income in the Student Aid Fund is also \$15,969,381. The net beginning balance of the Fund is \$250,430. Estimated amounts for scholarships from the SMCCC Foundation that are being disbursed through District accounts are also included. For 2010-11, the District will participate in the Federal Direct Student Loan program due to the elimination of the Federal Family Education Loan program. Initial funding amounts from the US Department of Education are included in this fund.

Estimating Financial Aid is difficult because the majority of funding sources fluctuate with the number of eligible students who apply for funding. On the other hand, each College receives a specific award for SEOG student grants. Given the State budget crisis and overall economic downturn, applications for Financial Aid will continue to increase.

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

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

RESERVE FUND FOR POST-RETIREMENT BENEFITS

The Reserve Fund for Post-Retirement Benefits budget for 2010-11 totals \$2,502,131 as shown on Page 92. The net beginning balance in the fund totals \$33,749,237. The Fund consists of estimated interest income and transfers from other funds. Effective July 1, 2009, the District started charging itself an amount to cover the

future medical benefit costs for current employees. These charges appear as part of the benefit expenses in all funds, and are transferred to this fund.

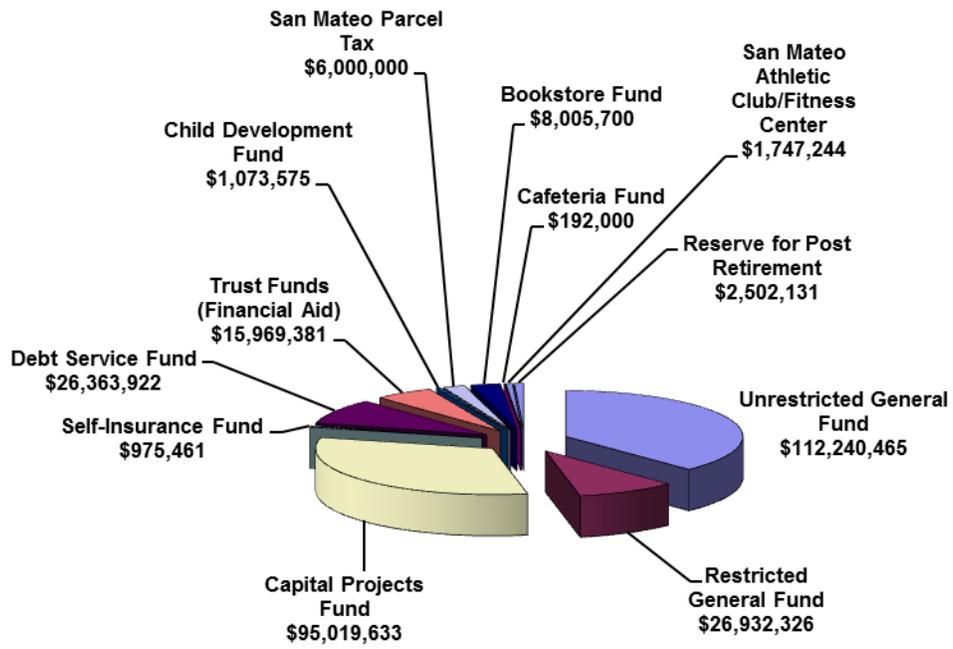
In the past few years, this Fund has been generated by transfers made from the Unrestricted General Fund. Effective July 1, 2009, these transfers will come from all funds and will be charged as part of the benefit expense in those funds. This reserve is small compared to the total liability already incurred,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

New Governmental Accounting Standards Board (GASB) standards have required public entities to disclose the existence and/or cost of retiree health benefits. In 2009-10, the District selected consultants to assist in developing a plan, establishing a retirement board of authority and creating and managing an irrevocable trust for these benefits. Establishing an irrevocable trust allows the District to invest the funds in more long-term and more lucrative investments and also allows the retirement reserve to actually reduce the District’s liability for post-retirement benefits. Establishing the trust and the agreements does not obligate the District to place funds in the trust, and funds may be disbursed from the trust for any current retiree benefit expense. This tends to lessen the negative aspects of the trust and continues to allow the District cash management flexibility. The District has deposited \$10 million into this irrevocable trust so far. This budget allows for \$5 million to be transferred into the trust in 2010-11.

2010-11 FINAL BUDGET SUMMARY

The 2010-11 budgets for each fund include, for the most part, expenditure budgets. For fund balance information, please refer to Pages 32-33. The relationship of each fund to the total Final Budget is illustrated in the following table.

Fund	2010-11 Budget	% of Total
Unrestricted General Fund	\$112,240,465	37.79%
Self-Insurance Fund	975,461	0.33%
Debt Service Fund	26,363,922	8.88%
Restricted General Fund	26,932,326	9.07%
Capital Projects Fund	95,019,633	31.98%
Bookstore Fund	8,005,700	2.70%
Cafeteria Fund	192,000	0.06%
San Mateo Athletic Club (Fitness Ctr)	1,747,244	0.59%
Child Development Fund	1,073,575	0.36%
San Mateo Parcel Tax	6,000,000	2.02%
Trust Funds (Financial Aid)	15,969,381	5.38%
Reserve for Post-Retirement Benefits	2,502,131	0.84%
TOTAL	\$297,021,838	100.00%





SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Budget Tables

Page 31 – SMCCCD Funds Chart

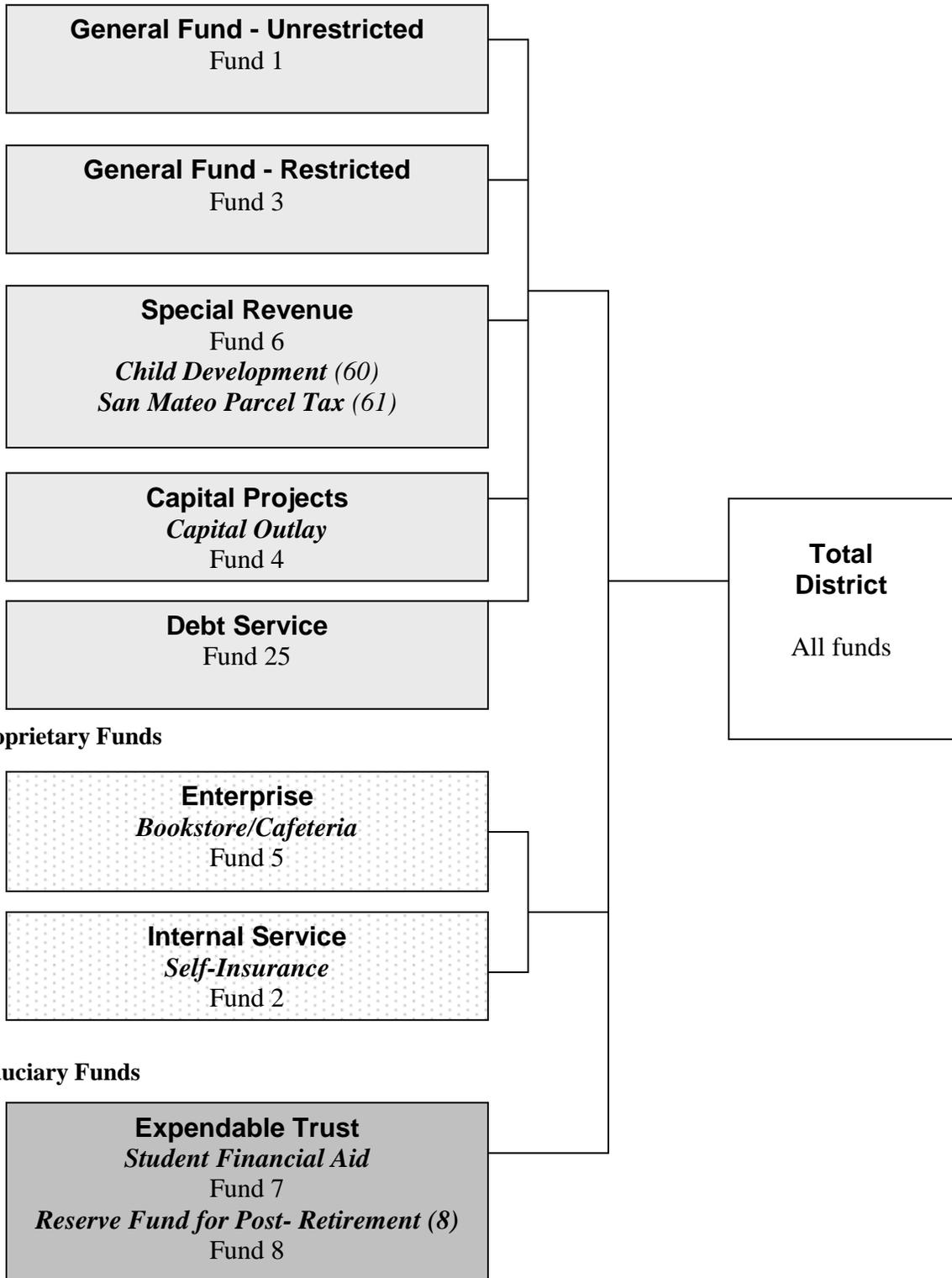
Page 32 – 2010-11 Adoption Budget

Page 34 – 2009-10 Year-End Actuals

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San Mateo County Community College District Funds

Governmental Funds



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



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

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

Revenue

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

Expenses

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

Transfers & Other

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

Fund Balance

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

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

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

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

**San Mateo County Community College District
2009-2010
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	507,922	4,996,340	38,107	0	0
2	State Revenue	58,175,640	6,726,195	400,593	1,592,889	171,843
3	Local Revenue	55,658,604	8,494,993	194,218	18,504,662	26,748,605
4	Total Revenue	114,342,166	20,217,528	632,918	20,097,551	26,920,448

Expenses

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	47,602,291	4,368,174	181,357	142,080	0
7	Classified Salaries	22,296,984	7,772,276	504,597	3,238,211	0
8	Employee Benefits	24,963,637	3,417,883	323,550	1,107,354	0
9	Materials & Supplies	1,578,157	1,164,773	49,621	6,308,488	0
10	Operating Expenses	8,361,594	3,118,139	5,247	10,906,684	0
11	Capital Outlay	72,351	745,583	(6,614)	130,294,195	0
12	Total Expenses	104,875,015	20,586,829	1,057,758	151,997,011	0

Transfers & Other

13	Transfers In	\$0	2,265,399	446,670	6,346,720	0
14	Other Sources	0	0	0	470,831	0
15	Transfers out	(7,895,863)	(518,481)	0	(3,300,000)	0
16	Contingency	0	0	0	0	0
17	Other Out Go	(123,812)	(638,336)	0	0	(25,148,542)
18	Total Transfers/Other	(8,019,675)	1,108,582	446,670	3,517,551	(25,148,542)

Fund Balance

19	Net Change in Fund Balance	1,447,475	739,280	21,830	(128,381,909)	1,771,906
20	Beginning Balance, 7/1/09	14,530,403	4,207,125	166,888	346,931,552	18,441,349
21	Adjustments to Beginning Balance	0	0	0	0	0
22	Net Fund Balance, 6/30/10	15,977,878	4,946,405	188,719	218,549,643	20,213,255

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

**San Mateo County Community College District
2009-10
Year-End Actuals - All Funds**

Proprietary Funds				Fiduciary Funds			Total District All Funds	
Enterprise Funds			Internal Service	Expendable Trusts				
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	0	14,343,223	0	19,885,592	1	
0	0	0	0	441,176	0	67,508,336	2	
8,306,041	188,789	219,053	57,843	426,211	298,720	119,097,738	3	
8,306,041	188,789	219,053	57,843	15,210,610	298,720	206,491,666	4	
5,543,684	0	0	0	0	0	5,543,684	5	
0	21,294	261,144	101,235	0	0	52,677,575	6	
1,414,151	5,751	56,309	49,824	0	0	35,338,102	7	
410,764	71,891	109,682	0	0	0	30,404,761	8	
16,623	72,796	113,422	440,800	0	0	9,744,680	9	
714,819	0	0	0	0	50,139	23,156,622	10	
0	0	0	0	0	0	131,105,515	11	
8,100,041	171,732	540,558	591,859	0	50,139	287,970,942	12	
0	0	0	0	280,969	4,957,149	14,296,907	13	
0	0	0	1,751,462	0	0	2,222,293	14	
0	0	0	0	(6,556)	(1,021,170)	(12,742,070)	15	
0	0	0	0	0	0	0	16	
0	0	0	0	(15,469,905)	(5,000,000)	(46,380,595)	17	
0	0	0	1,751,462	(15,195,492)	(1,064,021)	(42,603,465)	18	
206,000	17,057	(321,505)	1,217,446	15,118	(815,440)	(124,082,742)	19	
6,471,738	398,444	0	6,286,697	235,313	34,564,967	432,234,476	20	
0	0	0	0	0	0	0	21	
6,677,738	415,501	(321,505)	7,504,143	250,430	33,749,527	308,151,734	22	

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund (Fund 1)

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

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

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

Unrestricted General Fund (Fund 1) - Cañada College



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	1,647,086	1,662,118	1,648,937	2,139,679	2,186,719	100%	3
4 Total Revenue	\$1,647,086	\$1,662,118	\$1,648,937	\$2,139,679	\$2,186,719	100%	4
Expenses							
5 Certificated Salaries	\$10,001,011	\$9,895,460	\$9,096,724	\$9,161,495	\$9,495,408	57%	5
6 Classified Salaries	3,368,686	3,323,871	3,088,815	3,339,476	3,483,820	21%	6
7 Employee Benefits	3,172,888	3,001,316	3,327,632	3,297,091	3,674,541	22%	7
8 Materials & Supplies	382,872	97,421	372,319	123,194	445,219	3%	8
9 Operating Expenses	141,446	524,352	649,459	422,386	(512,412)	-3%	9
10 Capital Outlay	0	0	5,000	9,966	5,000	0%	10
11 Total Expenses	\$17,066,903	\$16,842,420	\$16,539,948	\$16,353,608	\$16,591,575	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(10,721)	(11,700)	(8,326)	(8,925)	(10,422)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(4,422)	0	(8,639)	0	0%	16
17 Total Transfers/Other	(\$10,721)	(\$16,122)	(\$8,326)	(\$17,565)	(\$10,422)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$15,430,539)	(\$15,196,424)	(\$14,899,338)	(\$14,231,494)	(\$14,415,278)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$15,430,539)	(\$15,196,424)	(\$14,899,338)	(\$14,231,494)	(\$14,415,278)		21

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

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



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

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budet	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	3,095,584	3,468,768	3,603,333	4,298,504	4,216,330	100%	3
4 Total Revenue	\$3,095,584	\$3,468,768	\$3,603,333	\$4,298,504	\$4,216,330	100%	4
Expenses							
5 Certificated Salaries	\$20,825,154	\$21,025,439	\$20,100,229	\$19,335,194	\$18,228,177	60%	5
6 Classified Salaries	6,376,032	6,247,000	5,988,521	5,498,324	4,816,514	16%	6
7 Employee Benefits	6,537,423	6,314,448	6,924,772	6,545,970	6,547,970	21%	7
8 Materials & Supplies	451,545	312,927	413,046	367,100	447,962	1%	8
9 Operating Expenses	1,128,016	1,331,141	(335,301)	692,183	540,706	2%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$35,318,170	\$35,230,955	\$33,091,267	\$32,438,771	\$30,581,329	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(250,143)	(262,531)	(84,796)	(85,848)	(59,837)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$250,143)	(\$262,531)	(\$84,796)	(\$85,848)	(\$59,837)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$32,472,728)	(\$32,024,718)	(\$29,572,730)	(\$28,226,116)	(\$26,424,837)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$32,472,728)	(\$32,024,718)	(\$29,572,730)	(\$28,226,116)	(\$26,424,837)		21

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

San Mateo County Community College District
2010-2011 Final Budget
Unrestricted General Fund (Fund 1) - Skyline College



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	3,113,228	2,902,594	2,758,570	3,325,478	3,597,913	100%	3
4 Total Revenue	\$3,113,228	\$2,902,594	\$2,758,570	\$3,325,478	\$3,597,913	100%	4
Expenses							
5 Certificated Salaries	\$16,146,899	\$16,508,725	\$15,646,715	\$15,541,596	\$15,104,004	57%	5
6 Classified Salaries	4,812,160	4,764,004	4,366,076	4,339,379	4,282,042	16%	6
7 Employee Benefits	4,650,649	4,606,975	5,065,400	4,879,461	5,255,489	20%	7
8 Materials & Supplies	449,521	341,815	546,540	394,225	419,004	2%	8
9 Operating Expenses	799,982	896,576	888,735	650,097	1,166,767	4%	9
10 Capital Outlay	81,648	21,761	45,194	20,574	45,194	0%	10
11 Total Expenses	\$26,940,859	\$27,139,856	\$26,558,659	\$25,825,333	\$26,272,500	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(135,504)	(188,638)	0	(1,223)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(1,120)	0	(115,173)	0	0%	16
17 Total Transfers/Other	(\$135,504)	(\$189,758)	\$0	(\$116,396)	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$23,963,135)	(\$24,427,019)	(\$23,800,089)	(\$22,616,250)	(\$22,674,587)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$23,963,135)	(\$24,427,019)	(\$23,800,089)	(\$22,616,250)	(\$22,674,587)		21

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

San Mateo County Community College District
2010-2011 Final Budget
Unrestricted General Fund (Fund 1) - District Office

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	150	0	0	0	0%	2
3 Local Revenue	0	46,696	0	35,504	194,000	100%	3
4 Total Revenue	\$0	\$46,846	\$0	\$35,504	\$194,000	100%	4
Expenses							
5 Certificated Salaries	\$634,400	\$608,387	\$475,220	\$536,058	\$616,004	4%	5
6 Classified Salaries	10,282,448	10,053,019	9,296,499	8,674,114	9,341,265	55%	6
7 Employee Benefits	3,864,348	3,816,906	3,939,744	3,764,724	4,175,582	24%	7
8 Materials & Supplies	623,170	630,454	623,079	639,698	603,064	4%	8
9 Operating Expenses	2,219,184	1,417,903	2,871,407	1,311,675	2,309,062	14%	9
10 Capital Outlay	37,880	28,590	37,880	12,481	7,880	0%	10
11 Total Expenses	\$17,661,430	\$16,555,259	\$17,243,829	\$14,938,751	\$17,052,857	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(221,846)	(223,068)	0	(2,078,543)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$221,846)	(\$223,068)	\$0	(\$2,078,543)	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$17,883,276)	(\$16,731,482)	(\$17,243,829)	(\$16,981,789)	(\$16,858,857)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$17,883,276)	(\$16,731,482)	(\$17,243,829)	(\$16,981,789)	(\$16,858,857)		21

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

San Mateo County Community College District
2010-2011 Final Budget
Unrestricted General Fund (Fund 1) - Central Services*

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$507,922	\$0	0%	1
2 State Revenue	42,037,918	52,812,082	42,490,877	58,175,640	43,573,261	43%	2
3 Local Revenue	66,856,385	53,956,485	57,972,460	45,859,439	58,472,240	57%	3
4 Total Revenue	\$108,894,303	\$106,768,567	\$100,463,337	\$104,543,001	\$102,045,501	100%	4
Expenses							
5 Certificated Salaries	\$4,846,286	(\$1,182,711)	\$4,012,658	\$3,027,947	\$3,877,081	15%	5
6 Classified Salaries	565,382	(396,564)	1,487,241	445,690	2,246,737	9%	6
7 Employee Benefits	6,776,159	6,070,663	7,428,598	6,476,391	3,700,738	14%	7
8 Materials & Supplies	1,376,006	70,698	2,390,725	53,940	1,999,590	8%	8
9 Operating Expenses	9,486,013	5,598,984	11,736,537	5,285,252	14,322,155	55%	9
10 Capital Outlay	18,332	82,006	16,646	29,330	5,715	0%	10
11 Total Expenses	\$23,068,178	\$10,243,077	\$27,072,404	\$15,318,551	\$26,152,016	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(2,292,345)	(3,926,998)	(1,748,362)	(5,721,323)	(5,396,268)	100%	14
15 Contingency	2,030,001		5,407,030		0	0%	15
16 Other Out Go	(187,645)	(1,000)	0	0	0	0%	16
17 Total Transfers/Other	(\$449,989)	(\$3,927,998)	\$3,658,668	(\$5,721,323)	(\$5,396,268)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$85,376,136	\$92,597,492	\$77,049,601	\$83,503,126	\$70,497,218		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$85,376,136	\$92,597,492	\$77,049,601	\$83,503,126	\$70,497,218		21

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

**San Mateo County Community College District
2010-2011 Final Budget
Unrestricted General Fund (Fund 1) - Total District**



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$507,922	\$0	0%	1
2 State Revenue	42,037,918	52,812,232	42,490,877	58,175,640	43,573,261	39%	2
3 Local Revenue	74,712,283	62,036,662	65,983,300	55,658,604	68,667,202	61%	3
4 Total Revenue	\$116,750,201	\$114,848,894	\$108,474,177	\$114,342,166	\$112,240,463	100%	4
Expenses							
5 Certificated Salaries	\$52,453,750	\$46,855,299	\$49,331,546	\$47,602,291	\$47,320,673	41%	5
6 Classified Salaries	25,404,710	\$23,991,331	24,227,151	\$22,296,984	24,170,379	21%	6
7 Employee Benefits	25,001,468	\$23,810,307	26,686,145	\$24,963,637	23,354,320	20%	7
8 Materials & Supplies	3,283,112	\$1,453,316	4,345,709	\$1,578,157	3,914,839	3%	8
9 Operating Expenses	13,774,641	\$9,768,956	15,810,837	\$8,361,594	17,826,278	15%	9
10 Capital Outlay	137,861	\$132,358	104,720	\$72,351	63,789	0%	10
11 Total Expenses	\$120,055,542	\$106,011,568	\$120,506,108	\$104,875,015	\$116,650,277	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(2,910,559)	(4,612,935)	(1,841,484)	(7,895,863)	(5,466,527)	100%	14
15 Contingency	2,030,001	0	5,407,030	0	0	0%	15
16 Other Out Go	(187,645)	(6,542)	0	(123,812)	0	0%	16
17 Total Transfers/Other	(\$1,068,203)	(\$4,619,477)	\$3,565,546	(\$8,019,675)	(\$5,466,527)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$4,373,543)	\$4,217,849	(\$8,466,384)	\$1,447,475	(\$9,876,341)		18
19 Beginning Balance, July 1 Adjustments to Beginning	10,312,554	10,312,554	14,530,403	14,530,403	15,977,878		19
20 Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$5,939,011	\$14,530,403	\$6,064,018	\$15,977,878	\$6,101,537		21

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

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Internal Service Fund (Fund 2)

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

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

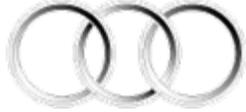
**San Mateo County Community College District
2010-2011 Final Budget**

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



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	210,000	1,807,121	178,000	57,843	115,625	100%	3
4 Total Revenue	\$210,000	\$1,807,121	\$178,000	\$57,843	\$115,625	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	27,109	121,604	26,597	101,235	26,709	3%	6
7 Employee Benefits	9,508	41,531	12,346	49,824	12,752	1%	7
8 Materials & Supplies	10,000	0	10,000	0	10,000	1%	8
9 Operating Expenses	1,063,000	1,802,343	1,041,000	440,800	926,000	95%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$1,109,617	\$1,965,478	\$1,089,943	\$591,859	\$975,461	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0		0%	12
13 Other Sources	2,001,000	0	1,850,000	1,751,462	1,745,000	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 Total Transfers/Other	\$2,001,000	\$0	\$1,850,000	\$1,751,462	\$1,745,000	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$1,101,383	(\$158,357)	\$938,057	\$1,217,446	\$885,164		18
19 Beginning Balance, July 1	6,445,054	6,445,054	6,286,697	6,286,697	7,504,143		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$7,546,437	\$6,286,697	\$7,224,754	\$7,504,143	\$8,389,307		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Debt Service Fund (Fund 25)

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

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

San Mateo County Community College District
2009-2010 Final Budget
Debt Service Fund (Fund 25) - Central Services



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	156,142	154,200	171,843	115,000	0%	2
3 Local Revenue	32,034,500	23,642,115	24,717,500	26,748,605	26,436,200	100%	3
4 Total Revenue	\$32,034,500	\$23,798,257	\$24,871,700	\$26,920,448	\$26,551,200	100%	4
Expenses							
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 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
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	(32,129,136)	(32,129,135)	(25,148,544)	(25,148,542)	(26,363,992)	100%	16
17 Total Transfers/Other	(\$32,129,136)	(\$32,129,135)	(\$25,148,544)	(\$25,148,542)	(\$26,363,992)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$94,636)	(\$8,330,878)	(\$276,844)	\$1,771,906	\$187,208		18
19 Beginning Balance, July 1	26,772,227	26,772,227	18,441,349	18,441,349	20,213,255		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$26,677,591	\$18,441,349	\$18,164,505	\$20,213,255	\$20,400,463		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Restricted General Fund (Fund 3)

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

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

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

2010-11 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS

<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			426,832		426,832
30004	TRIO - Upward Bound	Federal		250,000			250,000
30005	Work Study	Federal	106,385	83,799	262,102		452,286
30007	Career and Tech Ed Act (CTEA) Title IC	Federal	209,282	129,088	221,917		560,287
30028	TRIO - Student Support Services	Federal		198,747			198,747
30034	VTEA Tech Prep	Federal	67,027	67,027	67,027	8,043	209,124
30057	Workability III	Federal			149,214		149,214
30079	Minority Science and Engineering Impr Prog	Federal		334,303			334,303
30080	CCRAA Hispanic Serving Inst	Federal		190,275			190,275
30083	WIA - EWD/Allied Health Program, Phase 1	Federal		43,834			43,834
30085	USDOL-ETA CBJTG BayCEC	Federal			570,000		570,000
30088	WIA - EWD/Allied Health Program, Phase 2	Federal		76,592			76,592
30091	USDOE FIPSE University Center Consortiur	Federal		350,000			350,000
30093	NSF Online Engineering Education	Federal		61,455			61,455
31002	DSP&S	State	424,216	228,206	368,758		1,021,180
31003	EOP&S	State	402,519	322,028	353,104		1,077,651
31004	EOP&S/CARE	State	18,166	20,929	31,846		70,941
31009	Matriculation	State	273,995	187,779	227,031		688,805
31012	Foster Care Education	State		80,149			80,149
31016	AB602-Board Fin Asst Prog Adm Allow	State	270,055	212,211	260,491		742,757
31031	CalWORKs	State	101,250	101,250	101,250		303,750
31032	Middle College High School	State	84,604	84,604			169,208
31033	TANF	Federal	23,750	23,750	23,750		71,250
31035	Center for Int'l Trade Development	State			205,000		205,000
31045	Staff Diversity	State				8,540	8,540
31055	MESA/CCCP	State		50,568	50,568		101,136
31055	MESA/CCCP	Local		10,422			10,422
31065	CBET RCSD	State		40,000			40,000
31078	Enrollment Growth AD Nursing	State	101,087				101,087
31080	CBET SUHSD	State		42,211			42,211
31111	EWD RTF Incumbent Workers-Util Tech	State	148,786				148,786
31113	Basic Skills 2010-11	State	90,000	97,068	172,199		359,267
31114	Calif EDD Green Innovation	State			1,350,000		1,350,000
31114	Calif EDD Green Innovation	Federal			150,000		150,000
32003	Public Bdcst-CSG-TV	Local	636,527				636,527
32004	Public Bdcst-CSG-FM	Local	154,695				154,695
32005	Public Bdcst-Interconnect	Local	12,695				12,695
32015	SMCOE JPA/Genentech Science	Local		5,000			5,000
32017	Menlo Park Redevelopment	Local		208,000			208,000
32033	SF Foundation	Local			100,000		100,000
32055	Peninsula Health Care	Local	193,604				193,604
32056	SF Foundation	Local			100,000		100,000
32063	1st Five SMC EQuIP Preschool for All	Local		319,612	37,968		357,580
35022	KCSM TV	Local	1,809,883				1,809,883
35023	KCSM FM	Local	1,650,658				1,650,658
35046	Peninsula Library Systems	Local				140,000	140,000
36010	SMC Rapid Reponse	Federal			4,939		4,939
38165	SMC Independent Living Skills Program	Local	105,000				105,000
38179	SMC Business Writing Academy	Local		6,754			6,754
39001	Parking Fees	Local				2,827,412	2,827,412
39030	Health Service Fees	Local	400,000	225,000	365,000		990,000
Total 2010-2011 Final Budget			<u>\$7,284,183</u>	<u>4,050,661</u>	<u>\$5,598,996</u>	<u>\$2,983,995</u>	<u>\$19,917,835</u>

2010-11 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO/Spec Svc (current year)	Federal		39,612.96	96,970.19		136,583.15
30005	Work Study	Federal		5,687.34	21,321.67		27,009.01
30028	TRIO/Student Support Svc	Federal		76,958.97			76,958.97
30077	NSF Chemistry 5/15/07-4/30/10	Federal		156,490.52			156,490.52
30079	MSEIP Minority Science Engineering	Federal		131,433.92			131,433.92
30080	CCRAA Hispanic Serving Inst	Federal		396,094.46			396,094.46
30083	WIA - EWD/Allied Health Prog	Federal		9,628.78			9,628.78
30085	USDOL-ETA CBJTG BayCEC	Federal			508,009.77		508,009.77
30086	NSF S-STEM (M-SETS) Scholarships	Federal		203,358.00			203,358.00
30088	WIA - Allied Health Prog Phase 2	Federal		17,945.66			17,945.66
31003	Extended Opportunity Program	State	2,660.34				2,660.34
31004	Care/EOP	State	1,296.40				1,296.40
31016	AB602 FA Admin Allowance	State	24,766.69		3,780.39		28,547.08
31028	Block Grant	State	114,016.12	105,532.04	112,313.77		331,861.93
31029	Block Grant--prior year	State				938,634.16	938,634.16
31030	T-Com and Technolgy	State	19,041.89	7,786.28	9,039.46	76,721.71	112,589.34
31046	Faculty and Staff Development	State	23,050.34	5,886.96	17,010.74		45,948.04
31047	AB1725 Staff Development-prior yr	State			2,340.08		2,340.08
31066	CCSF CA Early Chldhood Mentor Prgm	State			443.16		443.16
31069	Lottery -- Prop 20 -- Instr MatrIs	State	180,881.43	98,818.89	253,972.31		533,672.63
31077	MESA/CCCP	State		17,533.18	6,824.98		24,358.16
31078	Enrollment Growth AD Nursing	State	11,210.53				11,210.53
31079	TTIP-Video over IP Grant	State				11,618.52	11,618.52
31087	CCC Live Caption	State	9,036.00				9,036.00
31105	Basic Skills 08-09 appropriation	State	69,580.36	80,422.88			150,003.24
31106	CTE Com Collaborative Project 09-10	State			217,572.11		217,572.11
31108	LCCCD - CCC ESL/BSI Prof Dev Grant	State		31,379.03			31,379.03
31109	Basic Skills 09-10 appropriation	State	90,000.00	97,068.00	76,909.62		263,977.62
31110	CTE Com Collab. Proj. 2010-2012	State			288,115.44		288,115.44
31111	EWD RTF Incumbent Workers-Util Tech	State	300,000.00				300,000.00
32006	Silicon Valley Comm Fdtn Grant	Local		645.38			645.38
32011	Pen Com Fdt C/S Grant	Local		2,000.00	268.91		2,268.91
32015	SM Co JPA/Genentech Science	Local		1,103.33			1,103.33
32045	SMCCCD Fdtn-New Gateway Project	Local		2,473.91			2,473.91
32055	Peninsula Health Care	Local	177,996.16				177,996.16
32059	SMCCC Fndtn/SBC Pacific Bell	Local			4,861.59		4,861.59
32061	CPB - Digital Radio Conversion	Local	9,225.87				9,225.87
32062	Carnegie Foundation Grant	Local	362.85				362.85
32066	Kaiser Grant CSM Nursing Lab	Local	7.02				7.02
32068	CDA Foundation Grant	Local	949.41				949.41
32072	UC Aurora Project	Local	400.00				400.00
32074	Chabot-Las Positas - FINP - MOU	Local			10,169.27		10,169.27
32075	SF Fdtn - BAWFC - SSS Grant	Local			95,848.13		95,848.13
32078	Silicon Valley Comm Fdtn-CBET Prog.	Local		78,157.82			78,157.82
32079	The Grove Foundation-SKY CTE Schol	Local			100,000.00		100,000.00
32080	The Grove Foundation-CAN CBET	Local		25,500.00			25,500.00
32081	SMCGS Grant - Canada Coll Library	Local		1,034.84			1,034.84
35001	Miscellaneous Donations	Local	85,902.86	17,343.38	42,378.38	471,929.44	617,554.06
35003	Physical Education	Local		2,261.47			2,261.47
35004	General Instruction	Local		350.00	250.00		600.00
35005	Toyota T-Ten	Local			6,161.08		6,161.08
35014	Expand Your Horizons	Local			3,940.76		3,940.76
35015	OPEB obligations	Local				65,019.78	65,019.78
35020	Athletics - Women's Soccer	Local		1,061.39			1,061.39
35021	Bookstore	Local			1,460.00		1,460.00
35029	Career Development	Local	3,299.06	1,073.27	2,111.32		6,483.65
35036	Bookstore PLS Support	Local				18,375.08	18,375.08
35037	Instrument Tech Consortium	Local	779.03				779.03

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
35041	Ctr for Int'l Trade Match	Local			67,386.50		67,386.50
35045	Financial Aid Admin Cost Allow	Local	11,620.27	15,644.80	139,546.66	22,109.00	188,920.73
35046	Peninsula Library System	Local				358,761.16	358,761.16
35048	SMCCC Fdntn Donations	Local	2,750.42	6,151.64			8,902.06
35052	IVES	Local				240,248.00	240,248.00
36014	County of San Mateo WIA ARRA	Federal	44,121.81	18,013.41	214,476.21		276,611.43
38001	Contract Educ Indirect	Local	458,230.76	4,960.41	28,526.01	124,794.77	616,511.95
38035	ROP Cont Cls Manicure	Local			10,485.87		10,485.87
38169	Prudential Realty Contract Ed	Local			5,614.29		5,614.29
38171	SEIU UHWW JEEF Contract Ed	Local			1,693.78		1,693.78
38180	Butte-Glenn CCD CACC Ciena Skyline	Local			3,500.00		3,500.00
39017	Community Education	Local	5,449.32	9,263.08	104.38		14,816.78
39021	Summer Camp Basketball--Canada	Local		160.00			160.00
39024	Summer Camp Volleyball	Local			957.02		957.02
Total 2010-2011 Carry-over Funds			\$1,646,634.94	\$1,668,836.00	\$2,354,363.85	\$2,328,211.62	\$7,998,046.41



San Mateo County Community College District
2010-11 Final Budget
Restricted General Fund (Fund 3) - Cañada College

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1	Federal Revenue	\$1,252,830	\$1,841,289	\$2,705,874	\$2,300,772	47%	1
2	State Revenue	2,884,127	2,631,290	1,961,114	1,712,492	31%	2
3	Local Revenue	1,029,493	864,461	1,145,402	1,248,407	22%	3
4	Total Revenue	\$5,166,449	\$5,337,041	\$5,812,389	\$5,261,671	100%	4
Expenses							
5	Certificated Salaries	\$1,345,708	\$1,584,583	\$1,274,862	\$1,292,861	23%	5
6	Classified Salaries	1,498,080	1,523,404	1,437,391	1,457,334	30%	6
7	Employee Benefits	600,991	688,918	733,791	714,503	14%	7
8	Materials & Supplies	507,478	493,575	556,809	309,169	11%	8
9	Operating Expenses	675,503	376,182	748,731	603,764	18%	9
10	Capital Outlay	140,689	139,259	278,995	72,558	3%	10
11	Total Expenses	\$4,768,448	\$4,805,920	\$5,030,578	\$4,450,187	100%	11
Transfers & Other							
12	Transfers In	\$125,745	\$126,282	\$8,326	\$21,491	-2%	12
13	Other Sources	0	0	0	0	0%	13
14	Transfers out	0	(116,074)	0	(107,547)	0%	14
15	Contingency	0	0	0	0	0%	15
16	Other Out Go	(373,364)	(421,077)	(492,040)	(368,504)	102%	16
17	Total Transfers/Other	(\$247,619)	(\$410,869)	(\$483,714)	(\$454,560)	100%	17
Fund Balance							
18	Net Change in Fund Balance	\$150,382	\$120,252	\$298,097	\$356,924		18
19	Beginning Balance, July 1	0	0	0	0		19
20	Adjustments to Beginning Balance	0	0	0	0		20
21	Net Fund Balance, June 30	\$150,382	\$120,252	\$298,097	\$356,924		21

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

San Mateo County Community College District
2010-11 Final Budget
Restricted General Fund (Fund 3) - College of San Mateo



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$524,713	\$572,467	\$492,948	\$541,468	\$450,566	5%	1
2 State Revenue	3,757,468	3,242,288	2,498,148	1,978,091	2,760,218	28%	2
3 Local Revenue	7,914,611	5,727,490	8,219,364	5,999,499	6,685,149	68%	3
4 Total Revenue	\$12,196,792	\$9,542,245	\$11,210,460	\$8,519,058	\$9,895,933	100%	4
Expenses							
5 Certificated Salaries	\$1,663,780	\$1,636,876	\$1,172,437	\$1,307,450	\$1,080,838	12%	5
6 Classified Salaries	3,871,000	4,143,732	2,940,112	2,731,538	2,958,395	34%	6
7 Employee Benefits	1,626,656	1,507,019	1,249,888	1,139,849	1,270,619	14%	7
8 Materials & Supplies	1,665,642	1,003,177	1,489,710	473,900	1,263,895	14%	8
9 Operating Expenses	3,133,793	2,378,392	3,174,178	1,770,759	1,910,116	22%	9
10 Capital Outlay	98,847	65,338	346,948	671,543	342,094	4%	10
11 Total Expenses	\$12,059,718	\$10,734,534	\$10,373,273	\$8,095,039	\$8,825,957	100%	11
Transfers & Other							
12 Transfers In	\$446,535	\$1,788,853	\$108	\$872,722	\$100	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(220,609)	0	(221,839)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(287,956)	(226,081)	(142,429)	(117,652)	(104,861)	100%	16
17 Total Transfers/Other	\$158,579	\$1,342,164	(\$142,321)	\$533,231	(\$104,761)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$295,653	\$149,874	\$694,865	\$957,250	\$965,215		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$295,653	\$149,874	\$694,865	\$957,250	\$965,215		21

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

San Mateo County Community College District
2010-11 Final Budget
Restricted General Fund (Fund 3) - Skyline College



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$1,369,567	\$1,270,670	\$2,508,907	\$2,146,283	\$2,717,002	32%	1
2 State Revenue	4,559,840	4,027,253	3,155,936	2,653,578	4,112,765	48%	2
3 Local Revenue	1,129,343	1,002,303	1,256,421	1,120,041	1,726,475	20%	3
4 Total Revenue	\$7,058,750	\$6,300,225	\$6,921,264	\$5,919,902	\$8,556,242	100%	4
Expenses							
5 Certificated Salaries	\$1,476,505	\$1,751,690	\$1,513,167	\$1,767,864	\$1,881,345	25%	5
6 Classified Salaries	2,075,081	2,134,526	1,505,704	1,513,553	1,437,148	19%	6
7 Employee Benefits	962,532	930,240	811,324	809,992	899,859	12%	7
8 Materials & Supplies	577,400	342,282	495,006	200,642	663,242	9%	8
9 Operating Expenses	1,595,796	730,195	1,780,103	769,438	2,547,473	33%	9
10 Capital Outlay	148,526	62,590	115,560	1,483	194,584	3%	10
11 Total Expenses	\$6,835,841	\$5,951,523	\$6,220,864	\$5,062,971	\$7,623,651	100%	11
Transfers & Other							
12 Transfers In	\$342,142	\$347,133	\$0	\$77,143	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(85,014)	(181,150)	0	(189,095)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(290,303)	(194,170)	(147,520)	(152,180)	(329,709)	100%	16
17 Total Transfers/Other	(\$33,175)	(\$28,188)	(\$147,520)	(\$264,131)	(\$329,709)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$189,734	\$320,514	\$552,880	\$592,799	\$602,882		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$189,734	\$320,514	\$552,880	\$592,799	\$602,882		21

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

**San Mateo County Community College District
2010-11 Final Budget
Restricted General Fund (Fund 3) - District Office**

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$14,393	\$9,393	\$7,817	\$7,817	\$8,043	0%	1
2 State Revenue	2,127,487	514,818	1,523,350	382,034	1,035,514	46%	2
3 Local Revenue	1,307,236	80,204	1,339,607	127,046	1,223,304	54%	3
4 Total Revenue	\$3,449,116	\$604,415	\$2,870,774	\$516,896	\$2,266,861	100%	4
Expenses							
5 Certificated Salaries	\$3,899	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	522,440	554,726	2,151,973	2,069,851	2,233,111	42%	6
7 Employee Benefits	197,726	211,891	798,043	753,539	861,325	16%	7
8 Materials & Supplies	2,265,969	155,326	1,600,881	181,062	909,266	17%	8
9 Operating Expenses	916,422	240,878	1,156,599	(25,821)	1,052,379	20%	9
10 Capital Outlay	497,831	2,600	290,809	0	256,126	5%	10
11 Total Expenses	\$4,404,287	\$1,165,422	\$5,998,305	\$2,978,632	\$5,312,206	100%	11
Transfers & Other							
12 Transfers In	\$85,014	\$213,763	\$1,379,604	\$1,294,043	\$802,532	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(13,236)	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 Total Transfers/Other	\$85,014	\$200,527	\$1,379,604	\$1,294,043	\$802,532	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$870,158)	(\$360,480)	(\$1,747,928)	(\$1,167,692)	(\$2,242,813)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$870,158)	(\$360,480)	(\$1,747,928)	(\$1,167,692)	(\$2,242,813)		21

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

San Mateo County Community College District
2010-11 Final Budget
Restricted General Fund (Fund 3) - Total District



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$3,161,503	\$3,693,819	\$5,715,546	\$4,996,340	\$6,039,705	22%	1
2 State Revenue	13,328,922	10,415,648	9,138,547	6,726,195	9,821,027	37%	2
3 Local Revenue	11,380,682	7,674,458	11,960,794	8,494,993	11,007,708	41%	3
4 Total Revenue	\$27,871,107	\$21,783,926	\$26,814,886	\$20,217,528	\$26,868,440	100%	4
Expenses							
5 Certificated Salaries	\$4,489,892	\$4,973,149	\$3,960,466	\$4,368,174	\$4,158,429	15%	5
6 Classified Salaries	7,966,601	8,356,387	8,035,180	7,772,276	8,165,647	30%	6
7 Employee Benefits	3,387,906	3,338,068	3,593,046	3,417,883	3,760,311	14%	7
8 Materials & Supplies	5,016,490	1,994,360	4,142,406	1,164,773	3,419,131	13%	8
9 Operating Expenses	6,321,513	3,725,647	6,859,611	3,118,139	6,461,909	24%	9
10 Capital Outlay	885,893	269,788	1,032,312	745,583	966,900	4%	10
11 Total Expenses	\$28,068,295	\$22,657,400	\$27,623,020	\$20,586,829	\$26,932,326	100%	11
Transfers & Other							
12 Transfers In	\$999,437	\$2,476,031	\$1,388,038	\$2,265,399	\$813,054	-477%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(85,014)	(531,070)	0	(518,481)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(951,623)	(841,328)	(781,989)	(638,336)	(983,555)	577%	16
17 Total Transfers/Other	(\$37,201)	\$1,103,633	\$606,049	\$1,108,582	(\$170,502)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$234,388)	\$230,159	(\$202,085)	\$739,280	(\$234,388)		18
19 Beginning Balance, July 1	3,976,966	3,976,966	4,207,125	4,207,125	4,946,405		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$3,742,578	\$4,207,125	\$4,005,040	\$4,946,405	\$4,712,017		21

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

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Capital Projects Fund (Fund 4)

*The District's **Capital Outlay Fund** is used to account for construction and acquisition of major capital improvements. Included are the acquisition or construction of all major fixed assets. In addition, site improvements, buildings, and equipment purchased as part of a large facility project are included.*

*The **Revenue Bond Construction Fund**, which is included as a sub-account of the Capital Projects Fund, has been established for the deposit of proceeds from the sale of revenue bonds. The deposits are used to meet the costs of property acquisition, facilities planning, inspections, surveys, new construction, modernization, and new equipment.*

**2009-10 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2010**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2009-10 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CAÑADA	CAN Facilities Maintenance Center	41316	122248.04	122248.04	122248.04	0.00	0.00
CAÑADA	CAN Bldgs 5/6 Reconstruction	41317	0.00	4420859.80	1054942.37	3365917.43	0.00
CAÑADA	CAN HV System Component Replacement	43334	11346.25	11346.25	0.00	0.00	11346.25
CAÑADA	Science Lab Upgrade	44329	15737.20	15737.20	0.00	0.00	15737.20
CAÑADA	Arts Project	44343	7459.46	7459.46	0.00	0.00	7459.46
CAÑADA	CAN Bldgs 16/18 Modernization	47302	623351.45	52233.87	(47766.13)	0.00	100000.00
CAÑADA	CAN Bldg 7 FMC	47303	365371.92	637284.59	444732.14	29988.06	162564.39
CAÑADA	CAN Bldgs 5 /6 Modernization	47304	10222841.52	10222841.52	1257834.11	4018807.41	4946200.00
CAÑADA	CAN Bldg 8 Admin Renovation	47306	898049.63	38188.58	35085.92	3102.66	0.00
CAÑADA	CAN Valve Replacement Project	47307	1.00	0.00	0.00	0.00	0.00
CAÑADA	CAN Concession Stand	47308	617.91	52.66	52.66	0.00	0.00
CAÑADA	CAN 12kv Electrical Systems Upgrade	47310	0.00	500000.00	195343.21	177210.00	127446.79
CAÑADA	CAN Gateways, Circulation & Parking	47312	235989.92	644085.54	587784.84	56300.70	0.00
CAÑADA	CAN Quad Water Feature	47313	45571.72	45571.72	(300.00)	0.00	45871.72
CAÑADA	CAN Exterior Building Signage	47314	0.00	350000.00	149167.48	4284.00	196548.52
CAÑADA	CAN Bldgs 20/21 Modernization	47316	20548.95	1895.40	0.00	0.00	1895.40
CAÑADA	CAN Small Projects	47323	98223.75	198223.75	143567.80	0.00	54655.95
CAÑADA	CAN Emergency Building Repairs	47324	141043.65	141043.65	106392.53	0.00	34651.12
CAÑADA	CAN Tree Trimming	47325	0.00	400000.00	341618.94	0.00	58381.06
CAÑADA	CAN Bldgs 2/3/4/13/34 Exterior Painting	47326	0.00	200000.00	123314.67	0.00	76685.33
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	1449384.36	11751375.09	9576880.69	1901533.50	272960.90
CAÑADA	CAN Bldg 9	49303	(0.01)	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 16/17/18	49320	0.00	90708.05	90708.05	0.00	0.00
CSM	CSM Bldgs 21-27 Demolition	41415	64775.00	64775.00	36484.12	0.00	28290.88
CSM	CSM Bldgs 15/17 Removal of ACBM	41416	83288.00	83288.00	83288.00	0.00	0.00
CSM	CSM Dental Hygiene Program	42402	25000.00	25000.00	0.00	0.00	25000.00
CSM	CSM Bldg 9 Exterior Waterproofing	43479	0.99	0.99	0.00	0.00	0.99
CSM	CSM Regional Public Safety Center	44433	58560.25	58560.25	58560.25	0.00	0.00
CSM	Ergonomic office furniture (completion)	44435	13404.29	13404.29	(181.25)	0.00	13585.54
CSM	Haz. Mat. clean-up/disposal	44438	7452.21	7452.21	1934.50	0.00	5517.71
CSM	Window blinds for Bldg. 1 & other depts.	44448	0.09	0.09	0.00	0.00	0.09
CSM	Technology Improvements	44452	27186.65	27186.65	0.00	0.00	27186.65
CSM	CSM CIP2 Design Build Project	47401	120173550.00	120173550.00	83943348.08	17558273.06	18671928.86
CSM	CSM Bldg 14 Facelift	47402	3313650.40	3313650.40	139036.38	43967.86	3130646.16
CSM	CSM Bldg 16 Modernization	47403	1176343.06	1176343.06	85833.16	62030.90	1028479.00
CSM	CSM Bldgs 2/3/4 Fine Arts Complex Modernization	47404	1113218.29	1113218.29	331672.90	52679.44	728865.95
CSM	CSM CIP2 Programming/Space Planning	47406	200000.00	200000.00	0.00	0.00	200000.00
CSM	CSM Coastside Shoreline Station TI	47407	380598.67	380598.67	171760.50	0.00	208838.17
CSM	CSM North Gateway	47408	3709950.64	3709950.64	266343.17	850122.20	2593485.27
CSM	CSM Bldg 8 Modernization	47409	3545022.52	0.00	0.00	0.00	0.00
CSM	CSM Bldg 9 Modernization	47411	1442236.26	1495878.26	661991.66	80059.85	753826.75
CSM	KCSM Projects	47413	3044945.54	130647.94	54682.59	0.00	75965.35
CSM	CSM Parking Lights	47414	11317.97	11317.97	178.59	0.00	11139.38
CSM	CSM SE Infrastructure and Yard	47415	2263212.08	106141.54	9185.05	96956.49	0.00
CSM	CSM Lot 7 Stairs	47416	6010.53	0.00	0.00	0.00	0.00
CSM	CSM Weather Station Project	47418	1472.23	1472.23	444.70	0.00	1027.53
CSM	CSM Bldg 1 Renovation	47419	500000.00	500000.00	0.00	0.00	500000.00
CSM	CSM bldg 15 Modernization	47420	7737085.16	8163387.95	7499746.61	520847.78	142793.56
CSM	CSM Bldg 17 Modernization	47421	25000.00	0.00	0.00	0.00	0.00
CSM	CSM Athletic Facilities Upgrade, Phase 2	47422	187284.89	174145.41	120828.23	25727.41	27589.77
CSM	CSM Small Projects	47423	17810.17	377810.17	295969.19	52469.37	29371.61
CSM	CSM Emergency Building Repairs	47424	66776.96	166776.96	111524.52	1849.00	53403.44
CSM	CSM T1 Relocation and Remodel	47425	138482.50	138482.50	0.00	0.00	138482.50
CSM	CSM B8 Aquatics	47428	0.00	100000.00	13392.00	0.00	86608.00
CSM	Bookstore Project	48400	1070822.39	1070822.39	896000.00	0.00	174822.39
CSM	KCSM Digital Project	49409	0.00	(96008.05)	(96008.05)	0.00	0.00
CSM	CSM Classroom Technology	49438	35102.50	35102.50	35102.50	0.00	0.00
DISTRICTWIDE	General Capital Projects	40000	16259012.61	23659766.72	358.00	0.00	23659408.72
DISTRICTWIDE	College Housing Project	40003	2078500.00	2087500.00	0.00	0.00	2087500.00
DISTRICTWIDE	Premium Rebate Reserve	40004	0.00	398432.00	0.00	0.00	398432.00
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009	50449.38	50982.38	50095.54	0.00	886.84
DISTRICTWIDE	College Art	42003	177066.00	177066.00	28575.00	19000.00	129491.00
DISTRICTWIDE	Redevelopment Program	43001	10178868.10	10178868.10	251446.76	0.00	9927421.34
DISTRICTWIDE	Property Management Study	44001	335018.70	335018.70	43692.65	2597.35	288728.70
DISTRICTWIDE	District Facilities Projects	44102	902715.84	904014.13	119778.58	0.00	784235.55
DISTRICTWIDE	District Funded FCI Contingency	44103	807576.13	1485925.39	0.00	0.00	1485925.39
DISTRICTWIDE	District Office Improvements	44106	0.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2622495.01	2904996.08	52240.84	7027.50	2845727.74
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	11488.20	11488.20	0.00	0.00	11488.20

* NOTE: All negative balances are due to adjustments made to the fund for previous fiscal year expenses.

**2009-10 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2010**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2009-10 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	2595.90	2595.90	0.00	0.00
DISTRICTWIDE	Bond Construction General	47000	10238770.12	19511814.64	0.00	0.00	19511814.64
DISTRICTWIDE	DW CIP2 Planning	47001	9291140.33	13006431.84	633968.06	541644.27	11830819.51
DISTRICTWIDE	DW Legal Services	47002	2000000.00	2200000.00	385798.82	21632.53	1792568.65
DISTRICTWIDE	DW Safety and Security Cameras	47006	363553.99	363553.99	195649.05	20974.61	146930.33
DISTRICTWIDE	DW Contingency	47007	2042492.90	8172860.70	0.00	0.00	8172860.70
DISTRICTWIDE	DW Small Projects	47008	75712.84	225712.84	33392.30	22464.59	169855.95
DISTRICTWIDE	DW Infrastructure Projects	47009	5666817.54	5666817.54	(20900.00)	0.00	5687717.54
DISTRICTWIDE	DW Halon Fire Suppression	47010	510.97	510.97	256.32	0.00	254.65
DISTRICTWIDE	DW EAS Expansion	47011	0.00	100000.00	53028.72	0.00	46971.28
DISTRICTWIDE	C.O.P. Projects	48001	830791.67	830791.67	2500.00	0.00	828291.67
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	2501.57	2501.57	0.00	0.00	2501.57
DISTRICTWIDE	DW Athletic Facilities	48101	130683.85	130683.85	32764.19	0.00	97919.66
DISTRICTWIDE	Bond Construction General	49000	308570.29	314195.29	5300.00	0.00	308895.29
DISTRICTWIDE	DW Program and Project Management	49004	2790.00	2790.00	2547.00	243.00	0.00
DISTRICTWIDE	DW Teledata Upgrade	49015	0.36	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	49239.65	48915.00	9212.97	3421.48	36280.55
SKYLINE	College Contingency	40001	444000.00	444000.00	0.00	0.00	444000.00
SKYLINE	Allied Health (Bldg 7)	41221	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Facilities Maintenance Center	41222	206001.61	206001.61	193485.75	0.00	12515.86
SKYLINE	Pacific Heights Project	42202	26901845.95	27101845.95	0.00	0.00	27101845.95
SKYLINE	SKY Bldg 3, Phase 2	42204	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 3, Elevator Replacement	43237	5872.92	5872.92	5872.92	0.00	0.00
SKYLINE	SKY Campuswide Exterior Waterproofing	43238	83700.00	83700.00	34908.75	0.00	48791.25
SKYLINE	SKY Campuswide Mechanical Upgrade	43239	22763.25	22763.25	20303.35	0.00	2459.90
SKYLINE	Avon Damages Repair	44241	65100.04	65100.04	0.00	0.00	65100.04
SKYLINE	SKY Bldg 3 Modernization	47201	211624.68	(4075.31)	(5196.03)	1120.72	0.00
SKYLINE	SKY Bldg 7 Allied Health	47202	211342.82	(22918.16)	(24642.06)	1723.90	0.00
SKYLINE	SKY Bldg 12 FMC	47204	642829.72	788002.26	596486.39	30504.42	161011.45
SKYLINE	SKY CIP2 Programming/Space Planning	47206	115331.91	115331.91	0.00	0.00	115331.91
SKYLINE	SKY CIP2 Design Build Project	47209	72888787.42	72688787.42	38855508.60	15633004.90	18200273.92
SKYLINE	SKY Bldg 1 Modernization	47210	3269774.24	3269774.24	85885.81	26211.46	3157676.97
SKYLINE	SKY Bldg 2 Modernization, Phase 3	47211	961439.03	880730.00	0.00	0.00	880730.00
SKYLINE	SKY Bldg 5 Partial Renovation	47213	561964.07	0.00	0.00	0.00	0.00
SKYLINE	SKY Corporation Yard Project	47218	87513.73	87513.73	33960.87	0.00	53552.86
SKYLINE	SKY NW Bldg 5 Stairs	47220	980.18	0.00	0.00	0.00	0.00
SKYLINE	SKY Interior Building Signage	47221	22131.86	0.00	0.00	0.00	0.00
SKYLINE	SKY Small Projects	47223	381287.85	771287.85	365207.93	102788.21	303291.71
SKYLINE	SKY Emergency Building Repairs	47224	122445.44	272445.44	246153.35	0.00	26292.09
SKYLINE	SKY FMC Erosion	47225	0.00	100000.00	41953.43	5572.50	52474.07
SKYLINE	SKY Lot 10 Expansion	47226	0.00	204544.45	202966.18	0.00	1578.27
SKYLINE	SKY Theater Equipment Project	47227	0.00	511500.00	488146.45	5120.00	18233.55
SKYLINE	SKY 12KV Electrical Systems Upgrade	47228	0.00	425000.00	70983.97	190796.77	163219.26
TOTAL			336,330,849.73	373,365,552.58	151,997,011.08	45,537,975.33	175,830,566.17

* NOTE: All negative balances are due to adjustments made to the fund for previous fiscal year expenses.



San Mateo County Community College District
2010-11 Final Budget
Capital Projects Fund (Fund 4) - Cañada College

	2008-09 Adoption Budget	2008-2009 Actual	2009-2010 Adoption Budget	2009-2010 Actual	2010-2011 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	7,157,349	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$7,157,349	\$0	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	17,919	12,546	6,451	6,500	0%	6
7 Employee Benefits	0	1,441	1,009	652	1,950	0%	7
8 Materials & Supplies	597,929	1,503,341	1,052,597	238,005	420,822	6%	8
9 Operating Expenses	1,564,612	4,297,447	3,008,953	1,899,278	1,202,961	18%	9
10 Capital Outlay	19,815,015	19,020,173	12,931,582	11,674,053	5,169,966	76%	10
11 Total Expenses	\$21,977,556	\$24,840,321	\$17,006,687	\$13,818,440	\$6,802,199	100%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$14,820,207)	(\$24,840,321)	(\$17,006,687)	(\$13,818,440)	(\$6,802,199)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$14,820,207)	(\$24,840,321)	(\$17,006,687)	(\$13,818,440)	(\$6,802,199)		21

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

San Mateo County Community College District
2010-11 Final Budget
Capital Projects Fund (Fund 4) - College of San Mateo



	2008-09 Adoption Budget	2008-2009 Actual	2009-2010 Adoption Budget	2009-2010 Actual	2010-2011 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	6,200,000	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$6,200,000	\$0	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	62,923	\$89,832	62,796	\$75,000	0%	6
7 Employee Benefits	0	5,523	\$7,884	6,900	\$22,500	0%	7
8 Materials & Supplies	1,662,233	1,509,066	\$2,154,429	5,052,733	\$2,404,999	5%	8
9 Operating Expenses	4,616,529	5,872,423	\$8,383,807	5,436,612	\$2,587,717	6%	9
10 Capital Outlay	39,269,685	69,787,345	\$97,124,623	81,664,405	\$38,870,599	88%	10
11 Total Expenses	\$45,548,447	\$77,237,279	\$107,760,575	\$92,223,447	\$43,960,815	100%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$39,348,447)	(\$77,237,279)	(\$107,760,575)	(\$92,223,447)	(\$43,960,815)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$39,348,447)	(\$77,237,279)	(\$107,760,575)	(\$92,223,447)	(\$43,960,815)		21

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

San Mateo County Community College District
2010-11 Final Budget
Capital Projects Fund (Fund 4) - Skyline College



	2008-09 Adoption Budget	2008-2009 Actual	2009-2010 Adoption Budget	2009-2010 Actual	2010-2011 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	4,727,717	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$4,727,717	\$0	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	9,177	\$14,694	96,488	\$30,000	0%	6
7 Employee Benefits	0	821	\$1,315	11,090	\$9,000	0%	7
8 Materials & Supplies	641,775	1,606,810	\$2,572,684	664,743	\$2,447,606	6%	8
9 Operating Expenses	2,388,465	2,788,069	\$4,464,014	2,971,734	\$4,246,984	11%	9
10 Capital Outlay	26,465,700	21,488,440	\$33,633,792	36,638,585	\$31,998,595	83%	10
11 Total Expenses	\$29,495,940	\$25,893,318	\$40,686,499	\$40,382,640	\$38,732,184	100%	11
Transfers & Other							
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	(135,384)	0	0	0	0%	16
17 Total Transfers/Other	\$0	(\$135,384)	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$24,768,223)	(\$26,028,702)	(\$40,686,499)	(\$40,382,640)	(\$38,732,184)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$24,768,223)	(\$26,028,702)	(\$40,686,499)	(\$40,382,640)	(\$38,732,184)		21

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

**San Mateo County Community College District
2010-11 Final Budget
Capital Projects Fund (Fund 4) - District Office**

	2008-09 Adoption Budget	2008-2009 Actual	2009-2010 Adoption Budget	2009-2010 Actual	2010-2011 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	11,279,112	635,893	1,592,889	0	0%	2
3 Local Revenue	17,958,800	(9,613,416)	10,429,220	18,504,662	8,211,164	100%	3
4 Total Revenue	\$17,958,800	\$1,665,696	\$11,065,113	\$20,097,551	\$8,211,164	100%	4
Expenses							
5 Certificated Salaries	\$331,200	\$142,601	\$141,000	\$142,080	\$142,080	3%	5
6 Classified Salaries	2,620,394	2,756,910	2,654,082	3,072,476	3,379,724	61%	6
7 Employee Benefits	931,948	848,534	1,063,049	1,088,711	1,232,631	22%	7
8 Materials & Supplies	744,358	399,759	415,000	353,007	270,000	5%	8
9 Operating Expenses	3,726,397	607,429	900,000	599,060	300,000	5%	9
10 Capital Outlay	2,427,231	1,599,974	6,130,312	317,151	200,000	4%	10
11 Total Expenses	\$10,781,528	\$6,355,208	\$11,303,444	\$5,572,484	\$5,524,435	100%	11
Transfers & Other							
12 Transfers In	\$0	\$1,332,122	\$0	\$6,346,720	\$0	0%	12
13 Other Sources	0	470,000	0	470,831	0	0%	13
14 Transfers out	0	(464,924)	0	(3,300,000)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$1,337,198	\$0	\$3,517,551	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$7,177,272	(\$3,352,314)	(\$238,331)	\$18,042,618	\$2,686,729		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$7,177,272	(\$3,352,314)	(\$238,331)	\$18,042,618	\$2,686,729		21

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

San Mateo County Community College District
2010-11 Final Budget
Capital Projects Fund (Fund 4) - Total District



	2008-09 Adoption Budget	2008-2009 Actual	2009-2010 Adoption Budget	2009-2010 Actual	2010-2011 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	18,085,066	11,279,112	635,893	1,592,889	0	0%	2
3 Local Revenue	17,958,800	(9,613,416)	10,429,220	18,504,662	8,211,164	100%	3
4 Total Revenue	\$36,043,866	\$1,665,696	\$11,065,113	\$20,097,551	\$8,211,164	100%	4
Expenses							
5 Certificated Salaries	331,200	142,601	141,000	142,080	142,080	0%	5
6 Classified Salaries	2,620,394	2,846,929	2,771,154	3,238,211	3,491,224	4%	6
7 Employee Benefits	931,948	856,319	1,073,258	1,107,354	1,266,081	1%	7
8 Materials & Supplies	3,646,295	5,018,976	6,194,710	6,308,488	5,543,426	6%	8
9 Operating Expenses	12,296,003	13,565,369	16,756,773	10,906,684	8,337,661	9%	9
10 Capital Outlay	87,977,631	111,895,932	149,820,309	130,294,195	76,239,161	80%	10
11 Total Expenses	\$107,803,471	\$134,326,126	\$176,757,204	\$151,997,011	\$95,019,633	100%	11
Transfers & Other							
12 Transfers In	0	0	0	6,346,720	0	0%	12
13 Other Sources	0	0	0	470,831	0	0%	13
14 Transfers out	0	(1,433,266)	0	(3,300,000)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	(\$1,433,266)	\$0	\$3,517,551	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$71,759,605)	(\$134,093,696)	(\$165,692,091)	(\$128,381,909)	(\$86,808,469)		18
19 Beginning Balance, July 1	481,025,247	481,025,247	346,931,552	346,931,552	218,549,643		19
20 Adjustments to Beginning Balance							20
21 Net Fund Balance, June 30	\$409,265,642	\$346,931,552	\$181,239,460	\$218,549,643	\$131,741,174		21

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



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Enterprise Fund Auxiliary Fund (Fund 5)

The District maintains 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

**San Mateo County Community College District
2010 - 2011 Final Budget
Enterprise Fund - Bookstore (Fund 5)**

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Income							
1 Federal Income	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0%	2
3 Local Income	9,000,000	9,166,786	9,225,000	8,306,041	8,220,000	100%	3
4 Total Income	\$9,000,000	\$9,166,786	\$9,225,000	\$8,306,041	\$8,220,000	100%	4
Expenses							
5 Cost of Sales	\$6,220,000	\$6,194,387	\$6,300,000	\$5,543,684	\$5,500,000	69%	5
6 Certificated Salaries	0	0	0	0	0	0%	6
7 Classified Salaries	1,403,918	1,412,817	1,500,000	1,414,151	1,280,000	16%	7
8 Employee Benefits	382,035	375,511	410,000	410,764	380,000	5%	8
9 Materials & Supplies	0	45,657	0	16,623	22,000	0%	9
10 Operating Expenses	742,700	913,116	747,700	714,819	823,700	10%	10
11 Capital Outlay	0	0	0	0	0	0%	11
12 Total Expenses	\$8,748,653	\$8,941,488	\$8,957,700	\$8,100,041	\$8,005,700	100%	12
Transfers & Other							
13 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	64,516	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 Total Transfers/Other	\$0	\$64,516	\$0	\$0	\$0	0%	18
Fund Balance							
19 Net Change in Fund Balance	\$251,347	\$289,814	\$267,300	\$206,000	\$214,300		19
20 Beginning Balance, July 1 Adjustments to Beginning	6,181,924	6,181,924	6,471,738	6,471,738	6,677,738		20
21 Balance	0	0	0	0	0		21
22 Net Fund Balance, June 30	\$6,433,271	\$6,471,738	\$6,739,038	\$6,677,738	\$6,892,038		22



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT BOOKSTORES
Balance Sheet
June 30, 2010

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
ASSETS		
Cash for Operations and Investments	\$5,000,055	\$4,680,376
Accounts Receivable	100,937	315,528
Inventory	1,841,518	1,880,174
Furniture, Fixtures & Equipment (Net)	275,069	353,856
TOTAL ASSETS	<u>\$7,217,579</u>	<u>\$7,229,934</u>
LIABILITIES AND CAPITAL		
Liabilities	539,841	758,196
Capital-Reserved	6,677,738	6,471,738
TOTAL LIABILITIES AND CAPITAL	<u>\$7,217,579</u>	<u>\$7,229,934</u>



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT BOOKSTORES
Income Statement
For the Year Ending June 30, 2010

	<u>Year to Date Actual</u>	<u>2009-2010 Budget</u>
INCOME		
Merchandise Sales	\$7,873,046	\$8,725,000
Commission	57,762	70,000
Interest	71,495	80,000
Other Income	303,738	350,000
TOTAL INCOME	<u>\$8,306,041</u>	<u>\$9,225,000</u>
EXPENSES		
Salaries	\$1,322,622	\$1,412,000
Benefits	384,954	388,000
Merchandise Purchases	5,543,684	6,300,000
Store and Office	16,623	45,000
Travel, Conference, Membership	28,759	30,000
Utilities	40,307	50,000
Contracted Services	73,956	80,000
Depreciation Expense	84,301	85,000
Freight	233,164	250,000
Other	254,332	207,701
Administrative Salary and Benefits	117,340	109,999
TOTAL EXPENSES	<u>\$8,100,041</u>	<u>\$8,957,700</u>
NET INCOME FROM OPERATIONS	<u>\$206,000</u>	<u>\$267,300</u>
Loss on Investments		\$0
NET INCOME	<u>\$206,000</u>	<u>\$267,300</u>
Capital, July 1	6,471,738	
Capital, June 30	<u>\$6,677,738</u>	

San Mateo County Community College District
2010 - 2011 Final Budget
Enterprise Fund - Cafeteria (Fund 5)



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	246,720	215,843	210,000	188,789	196,000	100%	3
4 Total Revenue	\$246,720	\$215,843	\$210,000	\$188,789	\$196,000	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	20,000	20,402	21,000	21,294	21,850	11%	6
7 Employee Benefits	4,500	4,887	4,600	5,751	6,470	3%	7
8 Materials & Supplies	69,373	89,564	65,000	71,891	78,000	41%	8
9 Operating Expenses	115,500	110,614	96,400	72,796	85,680	45%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$209,373	\$225,467	\$187,000	\$171,732	\$192,000	100%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$37,348	(\$9,624)	\$23,000	\$17,057	\$4,000		18
19 Beginning Balance, July 1	408,068	408,068	398,444	398,444	415,501		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$445,415	\$398,444	\$421,444	\$415,501	\$419,501		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT CAFETERIAS
Balance Sheet
June 30, 2010

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
ASSETS		
Cash for Operations and Investments	\$277,725	\$245,659
Accounts Receivable & Prepayment	27,699	42,205
Furniture, Fixtures & Equipment (Net)	138,493	168,118
TOTAL ASSETS	<u>\$443,917</u>	<u>\$455,982</u>
LIABILITIES AND CAPITAL		
Liabilities	\$28,416	\$57,538
Capital, July 1	\$398,444	\$408,068
Adjustment to Capital	17,057	(9,624)
Capital, June 30	<u>\$415,501</u>	<u>\$398,444</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$443,917</u>	<u>\$455,982</u>



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT CAFETERIAS
Income Statement
For the Year Ending June 30, 2010

	<u>Year to Date Actual</u>	<u>2009-2010 Budget</u>
INCOME		
Special Service Income	\$20,000	\$20,000
Vending Income	60,718	65,000
Food Service Income	104,568	120,000
Interest	2,390	3,000
Other Income	1,113	2,000
TOTAL INCOME	<u>\$188,789</u>	<u>\$210,000</u>
EXPENSES		
Salary	\$21,294	25,000
Benefits	5,751	7,000
Depreciation Expense	29,268	35,000
Service Contracts & Repairs	46,381	52,000
Non Inventory Equipment	-	
College Support	71,891	65,000
Other	(2,853)	3,000
TOTAL EXPENSES	<u>\$171,732</u>	<u>\$187,000</u>
NET INCOME FROM OPERATIONS	<u>\$17,057</u>	<u>\$23,000</u>
Loss on Investments		\$0
Profit on Disposal of Fixed Assets		\$0
NET INCOME	<u>\$17,057</u>	<u>\$23,000</u>
Capital, July 1	<u>\$398,444</u>	
Capital, June 30	<u>\$415,501</u>	

San Mateo County Community College District
2010 - 2011 Final Budget
Enterprise Fund - San Mateo Athletic Club/CSM Fitness Center



	2009-10 Adoption Budget	Pre-Opening SMCCCD 2009- 10 Actual	Medifit 2009- 10 Actual	2009-10 Combined YTD Actuals	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
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	219,053	219,053	2,120,110	100%	3
4 Total Revenue	\$0	\$0	\$219,053	\$219,053	\$2,120,110	100%	4
Expenses							
5 Cost of Goods Sold	\$0	\$0	\$0	\$0	\$155,733	0%	5
6 Classified Salaries	0	39,295	221,849	261,144	1,363,706	48%	6
7 Employee Benefits	0	5,452	50,857	56,309	0	10%	7
8 Materials & Supplies	0	40,775	68,907	109,682	283,539	20%	8
9 Operating Expenses	0	72,999	40,423	113,422	100,000	21%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$158,521	\$382,036	\$540,557	\$1,902,979	100%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$158,521)	(\$162,983)	(\$321,504)	\$217,132		18
19 Beginning Balance, July 1	0	0	0	0	(321,504)		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$158,521)	(\$162,983)	(\$321,504)	(\$104,372)		21

The projected operating loss for the first full year (including the period April through June 2010) were originally budgeted to be over \$400,000; however, anticipated memberships indicate operational break even status early in the current fiscal year.



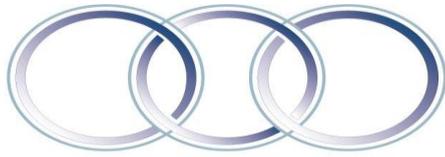
CSM Fitness Center (San Mateo Athletic Club)
Balance Sheet
As at June 30, 2010

	<u>As at 06/30/2010</u>	<u>As at 03/31/2010</u>
Assets		
Current Assets		
Cash		
Bank of America-Checking	327,659.84	-
Investment		
Cash in County	695,037.89	-
Unrealized Gain	2,488.91	-
Total Cash	<u>1,025,186.64</u>	<u>-</u>
Accounts Receivable		
Accounts Receivable	285.23	-
Interest Receivable	1,058.53	-
Total Accounts Receivable	<u>1,343.76</u>	<u>-</u>
Total Current Assets	1,026,530.40	-
Fixed Assets		
Computer Equipment	9,448.32	-
Accumulated Depreciation - Equip	<u>(472.42)</u>	<u>-</u>
Total Fixed Assets	8,975.90	-
Total Assets	<u><u>1,035,506.30</u></u>	<u><u>-</u></u>
Liabilities and Fund Balance		
Current Liabilities		
Accounts Payable	237,239.63	-
Unapplied payments (annual dues)	535.00	-
Deferred Incomes		
Deferred dues	104,081.36	-
Deferred parking	2,997.25	-
Deferred PT	6,457.33	-
Deferred Master Swim	2,000.00	-
Total Deferred Incomes	<u>115,535.94</u>	<u>-</u>
Referral Credit	3,700.00	-
Total Current Liabilities	<u>357,010.57</u>	<u>-</u>
Other Liabilities		
Seed Money from District	1,000,000.00	-
Total Liabilities	1,357,010.57	-
Fund Balance		
Beginning Balance	(158,521.21)	-
Profit/Loss for the period	<u>(162,983.06)</u>	<u>(158,521.21)</u>
Balance carry forward	(321,504.27)	(158,521.21)
Total Liabilities and Fund Balance	<u><u>1,035,506.30</u></u>	<u><u>(158,521.21)</u></u>



**CSM Fitness Center (San Mateo Athletic Club)
Statement of Revenue and Expenses
From Inception to June 30, 2010**

	From 04/01/2010 to 06/30/2010	Pre - Opening From Inception to 03/31/2010
Revenue		
Registrations	10,650.00	-
Member Dues	167,794.25	-
Personal Training	10,581.67	-
Aquatics	19,415.17	-
Member Parking	6,202.12	-
Decline Fees	862.00	-
Total Revenues	215,505.21	-
Operating Expenses		
Aquatics Supplies	4,579.37	2,544.60
Bank Fees	111.83	
Depreciation Expenses	472.42	
Direct Marketing	13,410.00	16,984.55
EFT/CC Fees	6,108.25	
Janitorial Maintenance/Pool Cover install & removal	17,633.00	-
Maintenance/Locker Room Supplies	3,696.35	-
Marketing Design/Management	2,236.00	10,189.00
MediFit Management Fee	35,666.65	6,000.00
Miscellaneous	1,427.40	160.03
Network/Software Member Mgt Support & Expenses	2,077.40	-
Office Supplies	-	
Office Supplies	3,238.10	5,133.56
Payroll	221,848.93	39,295.45
Payroll Taxes & Benefits	50,856.51	5,452.46
Printing /Forms	3,814.17	2,836.11
Printing for Marketing/Stamps	7,441.06	-
Software License fees	1,235.00	
Startup Consultation	-	66,999.00
Towel Services	3,521.60	-
Uniforms	2,661.67	2,926.45
Total Operating Expenses	382,035.71	158,521.21
Income/(Loss) from Operation		
Other Incomes/(Expenses)		
Interest Income - County Investment	1,058.53	-
Unrealized Gain - County Investment	2,488.91	-
Tot: Income/Loss from Investment	3,547.44	-
Net Income/(Loss) for the period	(162,983.06)	(158,521.21)



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

San Mateo Athletic Club
Fitness Center Proforma

Year	Reg. Fees	Ave.Dues	Ave. Attrition Rate
FY2010/11	\$ 21.20	\$ 60.77	30.0%
FY2011/12	\$ 21.20	\$ 61.99	30.0%
FY2012/13	\$ 21.20	\$ 63.23	30.0%
FY2013/14	\$ 21.20	\$ 64.49	30.0%

	FY2010/11	FY2011/12	FY2012/12	FY2013/14
Operating Statistics				
11. Beginning Members	1422	2695	2887	2921
12. New Member Sales	1700	1000	900	900
13. Attrition	427	809	866	876
14. Ending Members	2695	2887	2921	2945
15. Average Members	2059	2791	2904	2933
Revenues				
16 Registration Fees	36,040	21,200	19,080	19,080
17 Individual Membership Dues	1,486,274	2,055,321	2,181,058	2,246,798
18 Usage Fees	6,300	6,615	6,946	7,293
19 Personal Training	212,237	280,066	290,546	293,382
20 Pilates (Speciality GE)	61,761	83,733	87,113	87,979
21 Aquatics	300,000	315,000	330,750	347,288
22 Proshop	11,323	15,351	15,971	16,129
23 Other Revenue	6,176	8,373	8,711	8,798
25 GROSS REVENUE	2,120,110	2,785,659	2,940,175	3,026,747
26 COST OF GOODS SOLD	155,733	211,136	219,660	221,844
27 NET REVENUE	1,964,377	2,574,523	2,720,515	2,804,904
Operating Expenses				
28 Salaries, wages, & Benefits	1,363,706	1,400,125	1,457,656	1,523,157
29 Liability Insurance	22,316	23,432	24,603	25,834
30 Utilities	6,400	6,400	6,400	6,400
31 Marketing	62,800	62,800	62,800	62,800
32 Repairs & Maintenance	47,000	85,200	91,440	98,388
33 Supplies	48,720	63,239	67,045	69,391
34 Laundry Expense	30,881	41,866	43,556	43,990
35 Billing Expense	39,982	61,677	65,486	66,768
36 Other Expenses	25,440	26,712	28,048	29,450
37 Professional Fees	100,000	105,000	110,250	115,763
38 Total Operating Expenses	1,747,244	1,876,451	1,957,285	2,041,940
40 Net Operating Income	217,133	698,072	763,230	762,964

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

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

San Mateo County Community College District
2010-2011 Final Budget
Child Development Fund (Fund 60) - Cañada College



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	100,000	95,523	0	0	0	0%	2
3 Local Revenue	0	29	0	22	0	0%	3
4 Total Revenue	\$100,000	\$95,552	\$0	\$22	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	2,913	0	0	0	0%	6
7 Employee Benefits	0	977	0	(1)	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	92,000	93,161	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$92,000	\$97,051	\$0	(\$1)	\$0	0%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$8,000	(\$1,499)	\$0	\$22	\$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 Net Fund Balance, June 30	\$8,000	(\$1,499)	\$0	\$22	\$0		21

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

San Mateo County Community College District
2010-2011 Final Budget
Child Development Fund (Fund 60) - College of San Mateo



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget		
Revenue								
1	Federal Revenue	\$13,000	\$15,505	\$15,000	\$19,187	\$19,000	5%	1
2	State Revenue	126,800	99,734	130,900	136,338	134,600	38%	2
3	Local Revenue	186,912	214,380	190,677	168,347	201,753	57%	3
4	Total Revenue	\$326,712	\$329,619	\$336,577	\$323,872	\$355,353	100%	4
Expenses								
5	Certificated Salaries	\$98,895	\$98,895	\$98,511	\$98,511	\$98,511	20%	5
6	Classified Salaries	268,680	273,212	281,052	252,072	240,355	48%	6
7	Employee Benefits	132,396	126,843	156,562	132,977	138,163	27%	7
8	Materials & Supplies	41,900	37,359	36,400	23,526	26,300	5%	8
9	Operating Expenses	650	1,543	1,037	1,019	1,170	0%	9
10	Capital Outlay	0	0	0	(5,986)	0	0%	10
11	Total Expenses	\$542,521	\$537,851	\$573,563	\$502,119	\$504,499	100%	11
Transfers & Other								
12	Transfers In	\$216,038	\$207,842	\$240,294	\$201,491	\$149,146	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	Total Transfers/Other	\$216,038	\$207,842	\$240,294	\$201,491	\$149,146	100%	17
Fund Balance								
18	Net Change in Fund Balance	\$230	(\$390)	\$3,308	\$23,244	\$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	Net Fund Balance, June 30	\$230	(\$390)	\$3,308	\$23,244	\$0		21

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

San Mateo County Community College District
2010-2011 Final Budget
Child Development Fund (Fund 60) - Skyline College



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$20,000	\$22,445	\$19,000	\$18,921	\$19,000	6%	1
2 State Revenue	331,300	285,893	301,200	264,255	261,100	84%	2
3 Local Revenue	31,000	27,441	57,252	25,849	30,000	10%	3
4 Total Revenue	\$382,300	\$335,779	\$377,452	\$309,025	\$310,100	100%	4
Expenses							
5 Certificated Salaries	\$81,932	\$88,665	\$81,932	\$82,846	\$70,226	12%	5
6 Classified Salaries	259,054	272,350	257,420	252,524	265,929	47%	6
7 Employee Benefits	165,357	168,451	197,677	190,574	196,308	35%	7
8 Materials & Supplies	35,400	38,230	35,700	26,094	25,300	4%	8
9 Operating Expenses	2,500	2,133	2,400	4,228	9,633	2%	9
10 Capital Outlay	0	0	0	(628)	0	0%	10
11 Total Expenses	\$544,243	\$569,829	\$575,129	\$555,639	\$567,396	100%	11
Transfers & Other							
12 Transfers In	\$165,357	\$224,952	\$197,677	\$245,178	\$257,296	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 Total Transfers/Other	\$165,357	\$224,952	\$197,677	\$245,178	\$257,296	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$3,414	(\$9,097)	\$0	(\$1,436)	\$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 Net Fund Balance, June 30	\$3,414	(\$9,097)	\$0	(\$1,436)	\$0		21

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

San Mateo County Community College District
2010-2011 Final Budget
Child Development Fund (Fund 60) - District Office

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget		
Revenue								
1	Federal Revenue	\$0	\$15,484	\$1,680	\$0	\$1,680	100%	1
2	State Revenue	0	0	0	0	0	0%	2
3	Local Revenue	0	0	0	0	0	0%	3
4	Total Revenue	\$0	\$15,484	\$1,680	\$0	\$1,680	100%	4
Expenses								
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	15,484	1,680	0	1,680	100%	10
11	Total Expenses	\$0	\$15,484	\$1,680	\$0	\$1,680	100%	11
Transfers & Other								
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	Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
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	Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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

San Mateo County Community College District
2010-2011 Final Budget
Child Development Fund (Fund 60) - Total District



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$33,000	\$53,434	\$35,680	\$38,107	\$39,680	6%	1
2 State Revenue	\$558,100	481,150	\$432,100	400,593	\$395,700	59%	2
3 Local Revenue	\$217,912	241,850	\$247,928	194,218	\$231,753	35%	3
4 Total Revenue	\$809,012	\$776,434	\$715,708	\$632,918	\$667,133	100%	4
Expenses							
5 Certificated Salaries	\$180,827	\$187,560	\$180,443	\$181,357	\$168,737	16%	5
6 Classified Salaries	527,734	548,475	538,472	504,597	506,284	47%	6
7 Employee Benefits	297,753	296,271	354,239	323,550	334,472	31%	7
8 Materials & Supplies	77,300	75,589	72,100	49,621	51,600	5%	8
9 Operating Expenses	95,150	96,837	3,437	5,247	10,803	1%	9
10 Capital Outlay	0	15,484	1,680	(6,614)	1,680	0%	10
11 Total Expenses	\$1,178,764	\$1,220,215	\$1,150,371	\$1,057,758	\$1,073,575	100%	11
Transfers & Other							
12 Transfers In	\$381,396	\$432,795	\$437,971	\$446,670	\$406,443	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 Total Transfers/Other	\$381,396	\$432,795	\$437,971	\$446,670	\$406,443	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$11,644	(\$10,986)	\$3,308	\$21,830	\$0		18
19 Beginning Balance, July 1	177,874	177,874	166,888	166,888	188,719		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$189,518	\$166,888	\$170,196	\$188,719	\$188,719		21

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

San Mateo County Community College District
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - Cañada College



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
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 Total Revenue	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$597,590	70%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	181,110	21%	7
8 Materials & Supplies	0	0	0	0	75,000	9%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$853,700	100%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	(\$0)	(\$853,700)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	(\$0)	(\$853,700)		21

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

San Mateo County Community College District
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - College of San Mateo



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
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 Total Revenue	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$1,199,380	70%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	364,020	21%	7
8 Materials & Supplies	0	0	0	0	150,000	9%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$1,713,400	100%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	(\$1,713,400)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	(\$1,713,400)		21

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

**San Mateo County Community College District
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - Skyline College**



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
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 Total Revenue	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$1,003,030	70%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	329,870	23%	7
8 Materials & Supplies	0	0	0	0	100,000	7%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$1,432,900	100%	11
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	(\$1,432,900)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	(\$1,432,900)		21

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

**San Mateo County Community College District
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - Central Services**

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1	Federal Revenue	\$0	\$0	\$0	\$0	0%	1
2	State Revenue	0	0	0	0	0%	2
3	Local Revenue	0	0	0	6,000,000	100%	3
4	Total Revenue	\$0	\$0	\$0	\$6,000,000	100%	4
Expenses							
5	Certificated Salaries	\$0	\$0	\$0	\$2,000,000	100%	5
6	Classified Salaries	0	0	0	0	0%	6
7	Employee Benefits	0	0	0	0	0%	7
8	Materials & Supplies	0	0	0	0	0%	8
9	Operating Expenses	0	0	0	0	0%	9
10	Capital Outlay	0	0	0	0	0%	10
11	Total Expenses	\$0	\$0	\$0	\$2,000,000	100%	11
Transfers & Other							
12	Transfers In	\$0	\$0	\$0	\$0	0%	12
13	Other Sources	0	0	0	0	0%	13
14	Transfers out	0	0	0	0	0%	14
15	Contingency	0	0	0	0	0%	15
16	Other Out Go	0	0	0	0	0%	16
17	Total Transfers/Other	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18	Net Change in Fund Balance	\$0	\$0	\$0	\$4,000,000		18
19	Beginning Balance, July 1	0	0	0	0		19
20	Adjustments to Beginning Balance	0	0	0	0		20
21	Net Fund Balance, June 30	\$0	\$0	\$0	\$4,000,000		21

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

San Mateo County Community College District
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - Total District



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget		
Revenue								
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	\$6,000,000	100%	3
4	Total Revenue	\$0	\$0	\$0	\$0	\$6,000,000	100%	4
Expenses								
5	Certificated Salaries	\$0	\$0	\$0	\$0	\$4,800,000	80%	5
6	Classified Salaries	\$0	\$0	\$0	\$0	\$0	0%	6
7	Employee Benefits	\$0	\$0	\$0	\$0	875,000	15%	7
8	Materials & Supplies	\$0	\$0	\$0	\$0	325,000	5%	8
9	Operating Expenses	\$0	\$0	\$0	\$0	\$0	0%	9
10	Capital Outlay	\$0	\$0	\$0	\$0	\$0	0%	10
11	Total Expenses	\$0	\$0	\$0	\$0	\$6,000,000	100%	11
Transfers & Other								
12	Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13	Other Sources	0	0	0	0	0	0%	13
14	Transfers out	0	0	0	0	0	0%	14
15	Contingency/Reserve	0	0	0	0	0	0%	15
16	Other Out Go	0	0	0	0	0	0%	16
17	Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
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	Net Fund Balance, June 30	\$0	\$0	\$0	(\$0)	(\$0)		21

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

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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Expendable Trust Fund

Financial Aid

(Fund 7)

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



San Mateo County Community College District
2010-2011 Final Budget
Student Aid Fund (Fund 7) - Cañada College

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget		
Revenue								
1	Federal Revenue	\$1,499,427	\$1,831,043	\$2,097,166	\$3,189,299	\$3,556,706	95%	1
2	State Revenue	97,028	106,027	105,000	94,503	94,503	3%	2
3	Local Revenue	0	29,855	0	80,440	75,000	2%	3
4	Total Revenue	\$1,596,455	\$1,966,925	\$2,202,166	\$3,364,242	\$3,726,209	100%	4
Expenses								
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	Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12	Transfers In	\$0	\$8,156	\$0	\$98,723	\$0	0%	12
13	Other Sources	0	0	0	0	0	0%	13
14	Transfers out	0	(3,740)	0	(4,028)	0	0%	14
15	Contingency	0	0	0	0	0	0%	15
16	Other Out Go	(1,596,455)	(1,941,486)	(2,202,166)	(3,452,841)	(3,726,209)	100%	16
17	Total Transfers/Other	(\$1,596,455)	(\$1,937,070)	(\$2,202,166)	(\$3,358,145)	(\$3,726,209)	100%	17
Fund Balance								
18	Net Change in Fund Balance	\$0	\$29,855	\$0	\$6,097	\$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	Net Fund Balance, June 30	\$0	\$29,855	\$0	\$6,097	\$0		21

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

San Mateo County Community College District
2010-2011 Final Budget
Student Aid Fund (Fund 7) - College of San Mateo



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$2,535,342	\$2,981,216	\$3,336,502	\$5,093,911	\$5,324,262	94%	1
2 State Revenue	194,323	165,038	175,000	112,771	112,771	2%	2
3 Local Revenue	0	36,664	0	202,434	200,000	4%	3
4 Total Revenue	\$2,729,665	\$3,182,918	\$3,511,502	\$5,409,116	\$5,637,033	100%	4
Expenses							
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 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$62,071	\$33,323	\$0	\$8,200	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(1,002)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(2,791,736)	(3,179,577)	(3,511,502)	(5,416,480)	(5,637,033)	100%	16
17 Total Transfers/Other	(\$2,729,665)	(\$3,146,254)	(\$3,511,502)	(\$5,409,282)	(\$5,637,033)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$36,664	\$0	(\$166)	\$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 Net Fund Balance, June 30	\$0	\$36,664	\$0	(\$166)	\$0		21

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

San Mateo County Community College District
2010-2011 Final Budget
Student Aid Fund (Fund 7) - Skyline College



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$2,965,660	\$3,726,218	\$4,244,776	\$6,060,014	\$6,282,238	95%	1
2 State Revenue	194,577	215,064	215,000	233,902	233,902	4%	2
3 Local Revenue	0	(4,706)	0	143,337	90,000	1%	3
4 Total Revenue	\$3,160,237	\$3,936,576	\$4,459,776	\$6,437,252	\$6,606,140	100%	4
Expenses							
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 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$42,168	\$79,786	\$0	\$174,046	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(51)	0	(1,526)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(3,265,905)	(4,039,517)	(4,459,776)	(6,600,585)	(6,606,140)	100%	16
17 Total Transfers/Other	(\$3,223,737)	(\$3,959,782)	(\$4,459,776)	(\$6,428,065)	(\$6,606,140)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$63,500)	(\$23,206)	\$0	\$9,187	\$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 Net Fund Balance, June 30	(\$63,500)	(\$23,206)	\$0	\$9,187	\$0		21

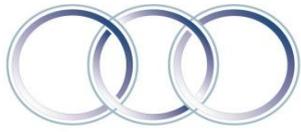
*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Final Budget
Student Aid Fund (Fund 7) - District Office

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
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	Total Revenue	\$0	\$0	\$0	\$0	\$0	0% 4
Expenses							
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	Total Expenses	\$0	\$0	\$0	\$0	\$0	0% 11
Transfers & Other							
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	Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0% 17
Fund Balance							
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	Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0	21

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

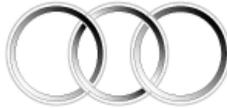
San Mateo County Community College District
2010-2011 Final Budget
Student Aid Fund (Fund 7) - Total District



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$7,000,429	\$8,538,477	\$9,678,444	\$14,343,223	\$15,163,205	95%	1
2 State Revenue	485,928	486,129	495,000	441,176	441,176	3%	2
3 Local Revenue	0	61,812	0	426,211	365,000	2%	3
4 Total Revenue	\$7,486,357	\$9,086,418	\$10,173,444	\$15,210,610	\$15,969,381	100%	4
Expenses							
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 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$104,239	\$121,265	\$0	\$280,969	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(3,791)	0	(6,556)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(7,654,096)	(9,160,580)	(10,173,444)	(15,469,905)	(15,969,381)	100%	16
17 Total Transfers/Other	(\$7,549,857)	(\$9,043,106)	(\$10,173,444)	(\$15,195,492)	(\$15,969,381)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$63,500)	\$43,312	\$0	\$15,118	\$0		18
19 Beginning Balance, July 1	192,001	192,001	235,313	235,313	250,430		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$128,501	\$235,313	\$235,313	\$250,430	\$250,430		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

Retirement Reserve Fund Expendable Trust (Fund 8)

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

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

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

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



	2008-09 Adoption Budget	2008-09 Actual	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	1,094,000	297,538	257,817	298,720	300,000	100%	3
4 Total Revenue	\$1,094,000	\$297,538	\$257,817	\$298,720	\$300,000	100%	4
Expenses							
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	2,250	69,013	79,390	50,139	55,000	110%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$2,250	\$69,013	\$79,390	\$50,139	\$55,000	110%	11
Transfers & Other							
12 Transfers In	\$1,500,000	\$1,500,000	\$2,497,823	\$4,957,149	\$2,502,131	-33%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(1,021,170)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(5,000,000)	(10,000,000)	133%	16
17 Total Transfers/Other	\$1,500,000	\$1,500,000	\$2,497,823	(\$1,064,021)	(\$7,497,869)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$2,591,750	\$1,728,525	\$2,676,250	(\$815,440)	(\$7,252,869)		18
19 Beginning Balance, July 1	32,836,442	32,836,442	34,564,967	34,564,967	33,749,527		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$35,428,192	\$34,564,967	\$37,241,217	\$33,749,527	\$26,496,658		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Supplemental Information

- Page 94 - **Resource Allocation Model**
- Page 96 - **2010-11 Board Goals**
- Page 97 - **Enrollment Fee History**
- Page 98 - **Historical FTES Analysis**
- Page 100 - **Utility Usage Graphs**
- Page 103 - **Associated Student Body Reports**
- Page 121 - **Debt Services Payment Schedule**
- Page 122 - **Cash Flow Summary (6/30/10)**
- Page 123 - **County Investment Pool Rates**
- Page 124 - **CCFS-311Q Report (6/30/10)**
- Page 126 - **Glossary**

Resource Allocation: 10/11 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
09/10 Site Allocations	\$ 21,025,791	\$ 12,526,747	\$ 25,140,395	\$ 7,904,025	\$ 5,400,060	\$ 41,884,187	\$ 113,881,206
09/10 FTES (P2)	8,124	4,723	9,105				21,952
08/09 FTES	8,139	4,774	9,354				22,267
07/08 FTES	7,329	4,452	9,085				20,866
3 yr average	7,864	4,650	9,181				21,695
Percent of total	36%	21%	42%				

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

Base Allocation	\$ 16,820,633	\$ 10,021,398	\$ 20,112,316				\$ 46,954,347
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Allocate 20% of the existing funding to each college based on the 3 yr average of FTES

FTES Allocation	\$ 4,255,017	\$ 2,515,822	\$ 4,967,748				\$ 11,738,587
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Add the two amounts together and compare to 09/10 Site Allocations

Total	\$ 21,075,650	\$ 12,537,220	\$ 25,080,064				\$ 58,692,933
Change from Site Alloc	\$ 49,858	\$ 10,472	\$ (60,331)				\$ (0)

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

Adjustment #1	\$ 49,858	\$ 10,472	\$ -				\$ 60,331
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2. Allocate any increase in Central Services costs.

Based on 10/11 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Increased Costs						\$ 1,297,275	\$ 1,297,275

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

Change from Fall 09 to Fall 10 Space Inventory Report

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
					\$ 186,577		\$ 186,577

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

Based on FTES Goals for 10/11

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
10/11 FTES	8,166	4,820	9,033				22,019
New 3 yr average	8,143	4,772	9,164			0	22,079
Change in 3 yr average	279	123	(17)			0	384

Add 0% COLA to 09/10 per FTES allocation of \$3789 to get \$3789 per FTES.

Growth allocation	\$ 1,056,662	\$ 464,739	\$ (65,347)			\$ -	\$ 1,456,053
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5. District Office & Facilities gets 13% and 5% respectively of college growth allocations.

Calculate 13% and 5% of allocations in #4.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Growth allocation				\$ 196,083	\$ 66,982		\$ 263,065

6. Allocate any special amounts agreed upon.

Allocate 10/11 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	178,513	148,359	265,463	91,881	45,630	\$ 164,879	\$ 894,725
Compensation	88,717	52,379	98,804	55,670	5,051	\$ (300,621)	\$ -
Other	230,000	150,000	150,000	195,000	15,337		\$ 740,337
	497,230	350,738	514,267	342,551	66,018	\$ (135,742)	\$ 1,635,062

Final Budget 10/11
8/31/2010

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

Assume the district receives 0% growth and no budget stability. Hold aside unallocated resources. Calculate new base revenue and what is left after allocations 1 through 6.

Prior Year Alloc	\$ 113,881,206	09/10 FTES	21,433	(Funded, includes NR & Appren)
0% COLA	\$ -	10/11 FTES	21,486	(Estimated actual)
Growth	\$ 2,120,617	Funded Growth	52	
Other Revenue	\$ (3,806,068)	Deficit budget	-	
10/11 Revenue	\$ 112,195,754	Reserve for futuri	-	
Increase	\$ (1,685,451)			
Plus deficit budget	\$ (1,685,451)			
Less allocations:				
1. Adjustment #1	\$ 60,331			
2. Central Svcs	\$ 1,297,275			
3. Square Footage	\$ 186,577			
4. Growth	\$ 1,456,053			
5. DO & Facilities	\$ 263,065			
6. Special Allocations	\$ 1,635,062			
	\$ 4,898,363			
Available for allocation	\$ (6,583,814)			

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
09/10 Site Allocations	\$ 21,025,791	\$ 12,526,747	\$ 25,140,395	\$ 7,904,025	\$ 5,400,060	N/A	\$ 71,997,018
% of Total	29%	17%	35%	11%	8%		
Adjustment #7	\$ (1,922,717)	\$ (1,145,517)	\$ (2,298,980)	\$ (791,208)	\$ (493,812)	\$ -	\$ (6,652,234)

8. Final allocations

Sum the 09/10 Site Allocations with all of the adjustments.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
09/10 Site Allocations	\$ 21,025,791	\$ 12,526,747	\$ 25,140,395	\$ 7,904,025	\$ 5,400,060	\$ 41,884,187	\$ 113,881,206
1. Adjustment #1	\$ 49,858	\$ 10,472	\$ -	\$ -	\$ -	\$ -	\$ 60,331
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,297,275	\$ 1,297,275
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ 186,577	\$ -	\$ 186,577
4. Growth	\$ 1,056,662	\$ 464,739	\$ (65,347)	\$ -	\$ -	\$ -	\$ 1,456,053
5. DO & Facilities	\$ -	\$ -	\$ -	\$ 196,083	\$ 66,982	\$ -	\$ 263,065
6. Special Allocations	\$ 497,230	\$ 350,738	\$ 514,267	\$ 342,551	\$ 66,018	\$ (135,742)	\$ 1,635,062
7. Adjustment #7	\$ (1,922,717)	\$ (1,145,517)	\$ (2,298,980)	\$ (791,208)	\$ (493,812)	\$ -	\$ (6,652,234)
Total Increase	\$ (318,967)	\$ (319,568)	\$ (1,850,060)	\$ (252,574)	\$ (174,235)	\$ 1,161,533	\$ (1,753,871)
10/11 Site Allocations	\$ 20,706,824	\$ 12,207,180	\$ 23,290,335	\$ 7,651,450	\$ 5,225,825	\$ 43,045,720	\$ 112,127,335

Change from 09/10	-1.5%	-2.6%	-7.4%	-3.2%	-3.2%	2.8%
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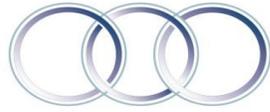
Facilities Square Footage		1,479,659
50% of funds per sq. foot	\$	1.84
50% of funds for growth		4.6%
District Office percentage		13.5%

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
BOARD GOALS FOR 2010-11**

1. Maintain fiscal stability; develop strategies and actions to manage the effects of the State's budget deficit on our District. Reduce operational costs to the greatest extent possible by continuing efforts to build energy efficient infrastructure and facilities and by adopting green/clean operational procedures. Prepare for future reductions and another round of managed hiring.
2. Continue work on managing enrollments and on the consolidation, retooling or reduction of programs to maximize the number of students served even in a time of declining funding. Use the Board's adopted "Core Values" statement as a guide for all program / budget modifications and adjustments.
3. Aggressively protect local control and retention of property taxes by maintaining a presence in Sacramento and good communication with our local legislators.
4. Pursue a bond, parcel tax and/or other special assessment.
5. Work with State and Federal legislators to enact new measures or secure new funds for strategic initiatives or documented needs of the District, including:
 - Work with the State legislature to assess the need for and feasibility of community colleges offering selected baccalaureate degrees in certain high demand workforce areas.
 - Work with legislators to secure additional federal earmarks for strategic District initiatives, including 1) an alternative energy training institute that could provide training leading to jobs in the solar and wind energy industries, green construction jobs, energy management and LEED certification; and 2) a career ladders program in the health care field.
 - Continue lobbying efforts with public agencies across the country to secure federal funds to replace the funds lost by public agencies through the Lehman bankruptcy.
 - Sponsor legislation that would allow the sale, consumption or possession of alcohol pursuant to a license or permit for special events on campus. The principal attendees for these special events should be members of the general public or invited guests and not students of the District. This legislation, we believe, will allow the District to rent facilities for additional revenue.

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

Year	Fee History
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
2009-10	The enrollment fee was increased to \$26 per unit with no cap on the total.
2010-11	Pending an enacted State budget, the proposed enrollment fee is \$32 per unit.



No Borrowing

**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

FTES Analysis

	<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>	<u>Actual 2008-2009</u>	<u>Actual 2009-2010</u>
College of San Mateo										
Resident										
Fall & Spring	7,263	7,336	8,041	8,059	7,561	7,311	7,423	7,686	8,022	8,062
Summer	<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>	<u>985</u>	<u>1,093</u>
Total, Resident	8,146	8,247	9,067	9,181	8,550	8,256	8,379	8,678	9,007	9,155
Total, Apprenticeship	173	171	165	131	140	146	156	164	115	94
Flex-time	14	10	9	14	9	12	10	11	16	15
Non-Resident										
Fall & Spring	315	327	288	245	223	234	226	217	198	200
Summer	<u>32</u>	<u>28</u>	<u>33</u>	<u>26</u>	<u>19</u>	<u>21</u>	<u>20</u>	<u>15</u>	<u>18</u>	<u>19</u>
Total, Non-Resident	347	355	321	271	242	255	246	232	216	219
College of San Mateo Total	8,680	8,783	9,562	9,597	8,941	8,669	8,791	9,085	9,354	9,483
Canada College										
Resident										
Fall & Spring	2,988	3,358	3,489	3,606	3,631	3,707	3,770	3,938	4,218	4,512
Fall & Spring (N/C)	6	25	8	43	50	43	27	35	38	41
Summer (N/C)	-	-	1	-	2	4	4	5	1	6
Summer	<u>381</u>	<u>392</u>	<u>466</u>	<u>18</u>	<u>298</u>	<u>359</u>	<u>380</u>	<u>402</u>	<u>414</u>	<u>512</u>
Total, Resident	3,375	3,775	3,964	3,667	3,981	4,113	4,181	4,380	4,671	5,071
Flex-time	7	4	3	6	3	3	3	4	7	17
Non-Resident										
Fall & Spring	155	152	116	76	73	71	62	60	88	86
Fall & Spring (N/C)	1	4	2	3	2	1	1	1	1	1
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<u>8</u>	<u>12</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>7</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>11</u>
Total, Non-Resident	164	169	128	80	77	79	71	68	96	98
Canada College Total	3,546	3,948	4,095	3,753	4,061	4,195	4,255	4,452	4,774	5,186
Skyline College										
Resident										
Fall & Spring	5,222	5,780	6,375	6,107	6,014	5,912	5,840	6,345	6,893	7,404
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	47	68
Summer (N/C)	-	-	-	-	-	-	-	-	-	5
Summer	<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>	<u>1,087</u>	<u>1,253</u>
Total, Resident	6,243	6,677	7,385	6,972	6,840	6,765	6,684	7,213	8,027	8,730
Total, Apprenticeship	43	42	31	9	4	4	3	3	2	5
Flex-time	10	4	4	5	4	9	3	5	6	17
Non-Resident										
Fall & Spring	203	159	154	124	109	97	101	97	88	85
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	1	1
Summer	<u>23</u>	<u>26</u>	<u>22</u>	<u>18</u>	<u>13</u>	<u>12</u>	<u>10</u>	<u>12</u>	<u>16</u>	<u>14</u>
Total, Non-Resident	226	185	176	142	122	109	111	109	105	100
Skyline College Total	6,522	6,908	7,596	7,128	6,970	6,887	6,801	7,330	8,140	8,852



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

No Borrowing

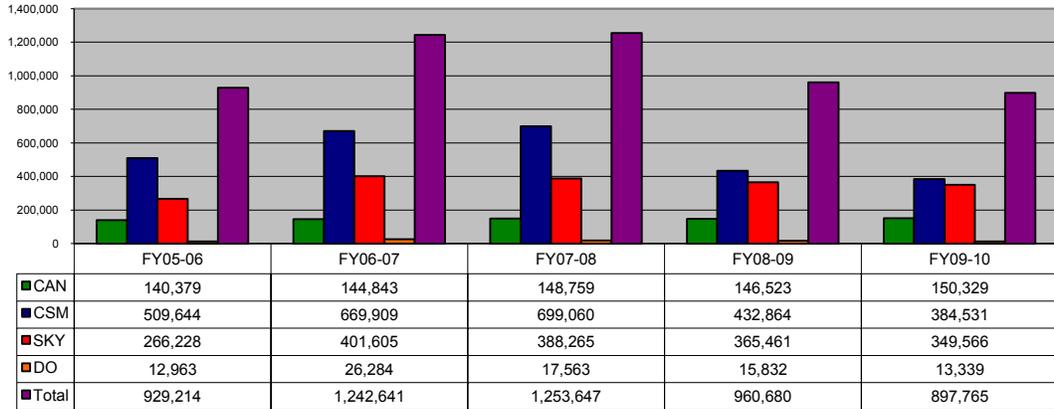
FTES Analysis

	<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>	<u>Actual 2008-2009</u>	<u>Actual 2009-2010</u>
<i>District</i>										
Resident										
Fall & Spring	15,473	16,474	17,905	17,772	17,206	16,930	17,033	17,969	19,133	19,978
Fall & Spring (N/C)	6	25	8	43	50	43	27	35	85	109
Summer (N/C)	0	0	1	0	2	4	4	5	1	11
Summer	<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>	<u>2,486</u>	<u>2,858</u>
Total, Resident	17,764	18,699	20,416	19,820	19,371	19,134	19,244	20,271	21,705	22,956
Total, Apprenticeship	216	213	196	140	144	150	159	167	117	99
Flex-time	31	18	16	25	16	24	16	20	29	49
Non-Resident										
Fall & Spring	673	638	558	445	405	402	389	374	374	371
Fall & Spring (N/C)	1	4	2	3	2	1	1	1	2	2
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>63</u>	<u>66</u>	<u>65</u>	<u>45</u>	<u>34</u>	<u>40</u>	<u>38</u>	<u>34</u>	<u>41</u>	<u>44</u>
Total, Non-Resident	737	709	625	493	441	443	428	409	417	417
District Total	18,748	19,639	21,253	20,478	19,972	19,751	19,847	20,867	22,268	23,521

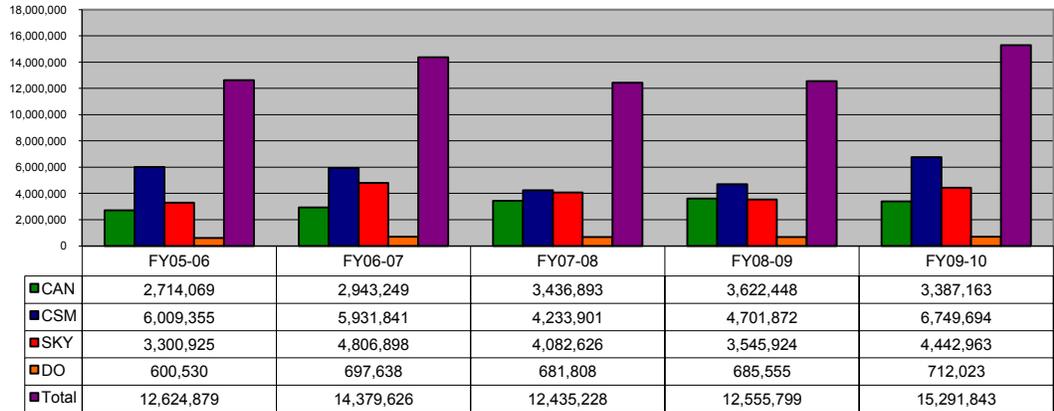


San Mateo County Community College District

Natural Gas Usage by Site (in therms)

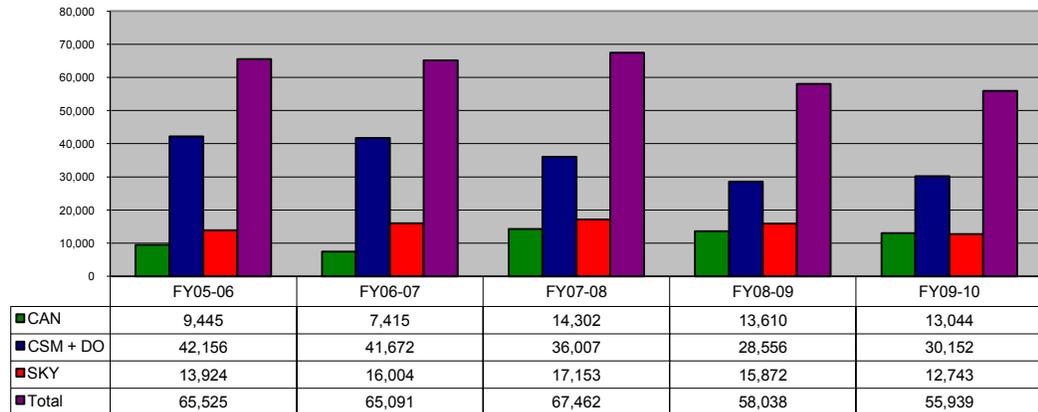


Electricity Usage by Site (in kWh)



Note: Electricity usage does not include KCSM transmission usage at Sutro Tower and Faculty/Staff Housing.

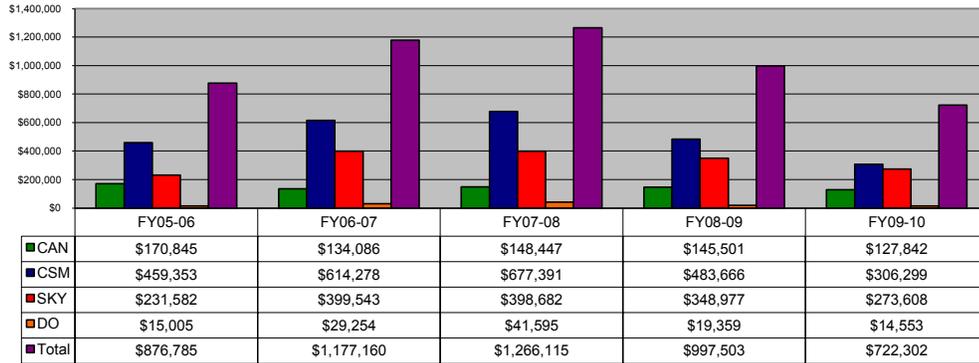
Water Usage by Site (in ccf)



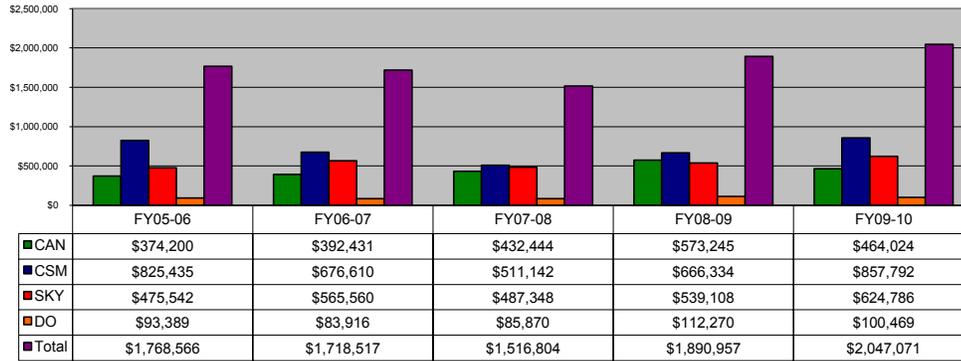


San Mateo County Community College District

Natural Gas Expense by Site

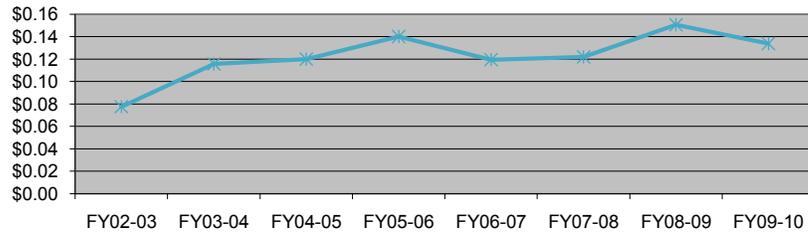


Electricity Expense by Site

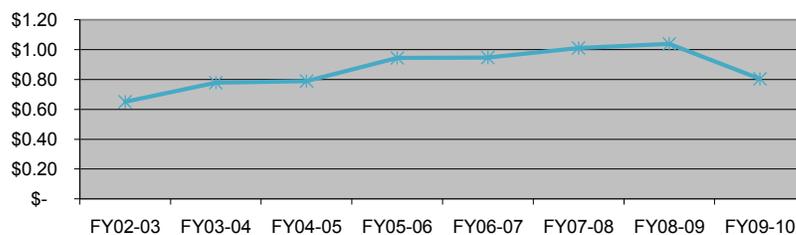


Note: Electricity usage does not include KCSM transmission usage at Sutro Tower and Faculty/Staff Housing.

Cost per KWH of Electricity



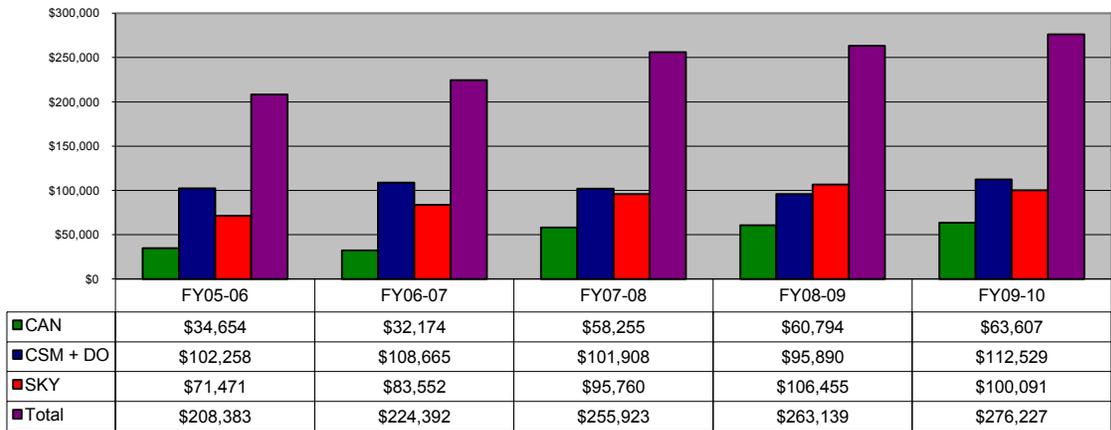
Cost per Therm of Gas



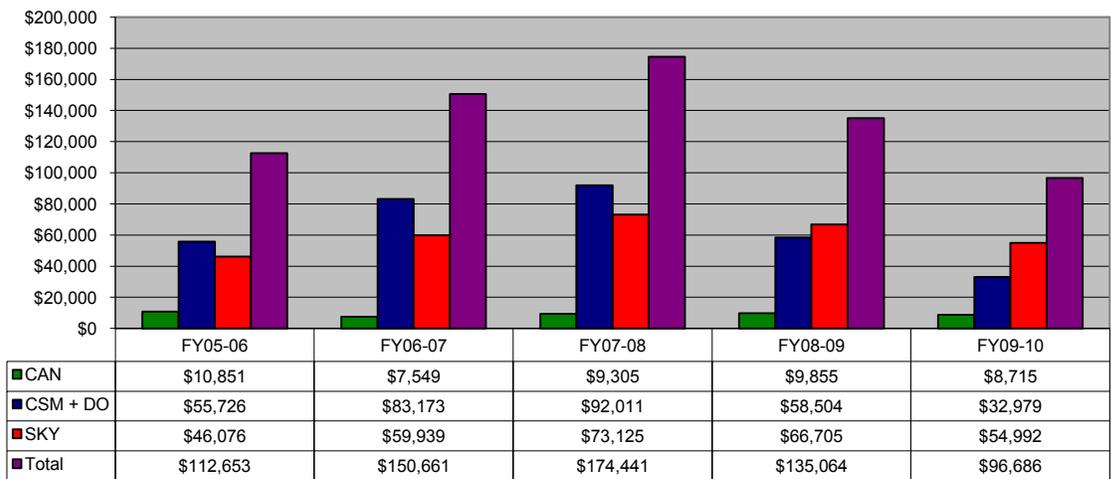


San Mateo County Community College District

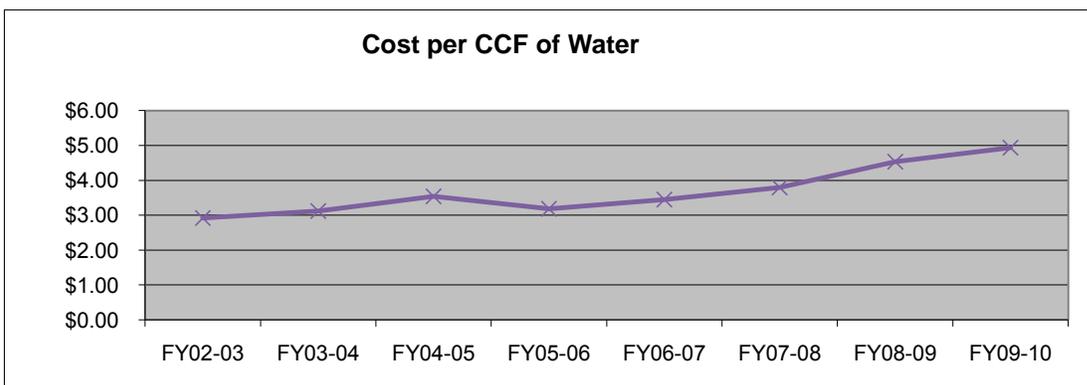
Water Expense by Site



Garbage Expense by Site



Cost per CCF of Water



Associated Students of Cañada College
4th Quarter Report (April - June)
Spring 2010

ASCC Social Mixer

April 1, 2010

The ASCC hosted an information mixer at its regular weekly meeting to provide information about student government and joining the ASCC to interested students. Students were encouraged to consider running in the Spring 2010 election and to submit their election packets by the April 16, 2010 deadline. The ASCC held a question and answer session. Refreshments were provided to all. Approximately 20 guests attended the meeting.

Parent Orientation and Freshman Connection

April 26, 2010

The ASCC participated in a very successful Parent Orientation and Freshman Connection event on Saturday, April 24 coordinated across several student services departments at Cañada College including the Student Activities Office. The event targeted newly graduated high school students and their parents that began at 8:30 a.m. The daylong program included an orientation and a variety of workshops on topics such as: Transitioning to College, Supporting your Child, Academic Success, Parent Panel, Student Panel, and Financial Aid and Scholarship Availability. The ASCC provided College t-shirts and helped at check-in, served as tour guides and participated on the student panels. Approximately 300 prospective students and their parents participated in the very successful outreach event.

General Assembly – SSCCC

April 30 – May 2, 2010

Six (6) ASCC members and the advisor attended the General Assembly in Los Angeles. The theme was “The Road to Access and Success: Detours Ahead” featuring a rich mixture of activities and topics with keynote speakers and breakout sessions for beginner and expert addressing current and pressing issues for California community college students.

Asian and Pacific Islander History Month Celebration and Luau

May 2010

Thanks to the support of the ASCC, the Diversity Committee’s Asian and Pacific Islander Heritage Task Force hosted a series of activities throughout the month of May. The College community experienced the rich cultures of the Asian-Pacific Islander communities through song, dance, music, and art at the following events:

- May 10th - Land is Life: Gathering Ceremony
- May 11th – Asian Pacific Islander BBQ Luau
- May 20th – *Ponopono* Study Break Discussion

Spirit Thursdays!

April 22 and May 27, 2010

With the support of the ASCC, the Office of Student Activities hosted a total of four Spirit Thursdays during the Spring 2010 semester. The goal of these monthly events is to increase school spirit by encouraging students to come to school dressed in Cañada gear. The first 100

students to show up wearing Cañada gear enjoyed Berkeley favorite, Top Dog Hot Dogs. In addition to free food, students received lanyards, DJ entertainment, and were able to get an airbrush tattoo. At the final Spirit Thursday event of the semester, a special interactive stunt and comedy show presented by Project Dynamite attracted a crowd of students, faculty and staff. BurgerMeister provided gourmet burgers with the first 100 students in Cañada gear again having free lunch compliments of the ASCC. The event also recognized our championship Baseball Team; Cracker Jacks for all were given out in honor of the team's fantastic season.

ECE and Human Services Recognition

May 2010

The ASCC provided funding to support the separate Early Childhood Education Program and Human Services Program recognition events held in May; honoring each departments' 2009-10 graduates, including certificate and degree earners and students transferring in fall 2010.

Spring Fling

May 6, 2010

To celebrate the end of another great year and give students a chance to relax and have fun before finals, the ASCC hosted Spring Fling featuring:

- Free Food: Pupusas, Sushi & Wing Stop
- Live Performances: Belly Dancers & Professor Lapuz
- Games: The Giant Twiste, Pic Flips Lip Book & More!

The event ran from 11:00 am – 2:00 pm and was very well attended and fun was had by all!

Scholarship, Transfer & Honors Reception

May 7, 2010

The ASCC provided funds for the sixth consecutive year to help support this annual recognition event. The ASCC also funded two scholarships for student leaders, \$1,000 for a continuing student and \$1,000 for a transferring student.

Commencement

May 29, 2010

The ASCC provided funding and student staffing for refreshments after the 2010 Commencement held on Saturday, May 29, 2010 for all graduates and their guests. Over 1,000 people attended our first ever outdoor commencement which also served as the capstone event in recognition of Cañada's 40th Anniversary.

Ongoing activities

In addition to the above listed activities, the ASCC continues to participate in shared governance committees providing a student perspective on the budget reductions, the smoking policy, strategic planning, diversity and the student equity plan.

Submitted By:

Margie Carrington

Interim Dean, Student Services

Cañada College

Phone: (650) 306-3174

Email: carringtonm@smccd.edu

**ASSOCIATED STUDENTS - CANADA COLLEGE
BALANCE SHEET
AS AT JUNE 30, 2010**

	Jun 30, 10	Jun 30, 09	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 - CASH AND BANK				
1050 - WELLS FARGO BANK-CHECKING	0.00	227,885.93	-227,885.93	-100.0%
1050-1 - WELLS FARGO BANK-NEW CHECKING	271,555.51	0.00	271,555.51	100.0%
1060 - CD ACCOUNTS				
1060.1 - CD - RCSSE CREDIT UNION	40,010.25	40,010.25	0.00	0.0%
1060.2 - CD - WESTERN FIN BANK	30,000.00	30,000.00	0.00	0.0%
Total 1060 - CD ACCOUNTS	70,010.25	70,010.25	0.00	0.0%
Total 1000 - CASH AND BANK	341,565.76	297,896.18	43,669.58	14.66%
Total Checking/Savings	341,565.76	297,896.18	43,669.58	14.66%
Accounts Receivable				
1210.5 - ALLOWANCE FOR BAD DEBTS	-7,157.13	-5,276.67	-1,880.46	35.64%
Total Accounts Receivable	-7,157.13	-5,276.67	-1,880.46	35.64%
Other Current Assets				
1210.1 - ACCOUNTS RECEIVABLE CANADA				
INTEREST RECEIVABLE CDS	202.03	740.27	-538.24	-72.71%
STUDENT BODY FEE RECEIVABLE	75,218.50	63,678.49	11,540.01	18.12%
VENDING COMMISSION RECEIVABLE	1,012.02	2,282.29	-1,270.27	-55.66%
OTHER ACCOUNTS RECEIVABLE	2,939.50	2,971.00	-31.50	-1.06%
Total 1210.1 - ACCOUNTS RECEIVABLE CANADA	79,372.05	69,672.05	9,700.00	13.92%
1220 - EMERGENCY LOANS RECEIVABLE				
DEANS LOAN RECEIVABLE	4,285.19	5,286.06	-1,000.87	-18.93%
EOPS LOAN RECEIVABLE	3,505.22	4,522.22	-1,017.00	-22.49%
Total 1220 - EMERGENCY LOANS RECEIVABLE	7,790.41	9,808.28	-2,017.87	-20.57%
Total Other Current Assets	87,162.46	79,480.33	7,682.13	9.67%
Total Current Assets	421,571.09	372,099.84	49,471.25	13.3%
Fixed Assets				
1500 - FIXED ASSETS				
1520.1 - EQUIPMENT				
1510.21 - EQUIPMENT	40,051.54	40,051.54	0.00	0.0%
1520.22 - ACC DEPR - EQUIP	-40,051.54	-38,796.85	-1,254.69	3.23%
Total 1520.1 - EQUIPMENT	0.00	1,254.69	-1,254.69	-100.0%
Total 1500 - FIXED ASSETS	0.00	1,254.69	-1,254.69	-100.0%
Total Fixed Assets	0.00	1,254.69	-1,254.69	-100.0%
TOTAL ASSETS	421,571.09	373,354.53	48,216.56	12.91%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2020 - EMERGENCY LOANS PAYABLE	9,565.00	9,565.00	0.00	0.0%
2030 - OTHER LOANS PAYABLE	8,480.23	8,480.23	0.00	0.0%
2040 - OTHER FUNDS PAYABLE	72.00	72.00	0.00	0.0%
2050 - CLUBS				
A. S. I. D.	7,162.64	8,155.66	-993.02	-12.18%
ANTHROPOLOGY CLUB	223.26	223.26	0.00	0.0%
EOPS CLUB	1,011.00	0.00	1,011.00	100.0%
FILIPINO AMERICAN CLUB	344.26	344.26	0.00	0.0%

	Jun 30, 10	Jun 30, 09	\$ Change	% Change
MISCELLANEOUS CLUB ACCOUNTC	370.52	2,120.52	-1,750.00	-82.53%
PHI THETA KAPPA	5,582.74	2,019.99	3,562.75	176.38%
PHOTOGRAPHY	212.12	212.12	0.00	0.0%
PHOTON MASTERS	1,921.61	5,911.61	-3,990.00	-67.49%
POLITICAL AWARENESS CLUB	136.91	136.91	0.00	0.0%
PRE MED CLUB	397.84	397.84	0.00	0.0%
RAINBOW ALLIANCE CLUB	802.30	850.27	-47.97	-5.64%
ROBOTICS TEAM CLUB	374.78	61.98	312.80	504.68%
S.H.P.E.	1,261.34	276.34	985.00	356.45%
SCIENCE & ENGINEERING CL	38.61	38.61	0.00	0.0%
TRIO CLUB	127.00	0.00	127.00	100.0%
UNITED AFRICAN STUDENTS UNION	702.49	781.72	-79.23	-10.14%
WISE CLUB	352.85	0.00	352.85	100.0%
YOUNG LATINO LEADERS OF CAÑADA	553.96	553.96	0.00	0.0%
Total 2050 - CLUBS	21,576.23	22,085.05	-508.82	-2.3%
2060 - TRUSTS				
CANADA CHOIRS TRUST	150.00	150.00	0.00	0.0%
ADAPTIVE PE TRUST	0.95	0.95	0.00	0.0%
ASCC SCHOLARSHIP FUND	1,371.09	1,371.09	0.00	0.0%
ATHLETIC ASSISTANCE TRUST	25.77	25.77	0.00	0.0%
ATHLETIC TRAINER TRUST	329.72	329.72	0.00	0.0%
ATHLETICS TRUST	84.23	71.66	12.57	17.54%
BASEBALL TRUST	0.00	1,093.92	-1,093.92	-100.0%
BASKETBALL TRUST	3,069.88	2,106.14	963.74	45.76%
C. S. P. A. - ART	403.20	666.00	-262.80	-39.46%
C. S. P. A. - DRAMA	25,021.36	19,573.05	5,448.31	27.84%
C. S. P. A. - MUSIC	2,884.22	2,984.22	-100.00	-3.35%
CAREER SERVICES TRUST	4,731.49	3,286.49	1,445.00	43.97%
CHILD DEVELOPMENT CENTER	268.68	268.68	0.00	0.0%
CLASSIFIED COUNCIL TRUST	175.00	175.00	0.00	0.0%
CLUB ACCOUNT RESERVE FUND	3,340.79	3,340.79	0.00	0.0%
COOP - ED TRUST	4,699.84	4,156.04	543.80	13.09%
DANCE TRUST	2,578.09	1,290.09	1,288.00	99.84%
EARLY CHILDHOOD EDUCATION	486.08	486.08	0.00	0.0%
EMERGENCY ASSISTANCE FUND	138.44	138.44	0.00	0.0%
EMILIO'S FUND	675.63	675.63	0.00	0.0%
EOPS PARKING AND BUS PASS FUND	1,044.00	1,044.00	0.00	0.0%
FASHION ATELIER TRUST	15,861.05	17,500.04	-1,638.99	-9.37%
FASHION SHOW PRODUCTION	4,018.29	0.00	4,018.29	100.0%
FITNESS FOR LIFE	505.54	505.54	0.00	0.0%
GOLF TRUST	2,623.39	2,718.19	-94.80	-3.49%
HEALTH CENTER TRUST	1,819.04	1,233.29	585.75	47.5%
HUMANITIES TRUST	1,444.19	1,444.19	0.00	0.0%
INTERIOR DESIGN TRUST	4,627.41	4,310.91	316.50	7.34%
LEARNING CENTER TRUST	3,308.28	2,153.00	1,155.28	53.66%
LIBRARY TRUST	590.82	1,151.72	-560.90	-48.7%
MEN'S SOCCER TRUST	586.95	586.95	0.00	0.0%
MIDDLE COLLEGE TRUST	769.57	6,356.02	-5,586.45	-87.89%
MISCELLANEOUS TRUST	43.00	43.00	0.00	0.0%
PENINSULA CANTARE	100.00	100.00	0.00	0.0%
PRESIDENT'S FUND	0.00	87.97	-87.97	-100.0%
PSYCHOLOGICAL SERVICES TRUST	210.77	210.77	0.00	0.0%
RAD TECH TRUST	8,050.10	7,968.44	81.66	1.03%
SAM TRANS	3,028.00	3,028.00	0.00	0.0%

	Jun 30, 10	Jun 30, 09	\$ Change	% Change
SCHOLARSHIP TRUST/CANADA	29,344.67	22,269.72	7,074.95	31.77%
SCIENCE DIVISION TRUST	58.28	58.28	0.00	0.0%
SMALL BUSINESS DEV. CTR. TRUST	40.00	40.00	0.00	0.0%
SMART COOKIE SCHOLARSHIP TRUST	2.00	2.00	0.00	0.0%
STAR PROJECT TRUST ACCOUNT	6,264.58	6,021.30	243.28	4.04%
STUDENT LIFE TRUST	1,036.68	1,318.14	-281.46	-21.35%
STUDENT REP FEE /FORM. POL ACT.	15,820.10	15,430.31	389.79	2.53%
SUMMER BASKETBALL TRUST	179.71	179.71	0.00	0.0%
UPWARD BOUND TRUST	105.02	105.02	0.00	0.0%
VENDING RESERVE TRUST ACCOUNT	20,480.78	20,480.78	0.00	0.0%
VICE PRESIDENT'S SPECIAL TRUST	3,896.20	5,679.72	-1,783.52	-31.4%
VOLLEYBALL TRUST	450.69	450.69	0.00	0.0%
WOMEN'S SOCCER TRUST	959.63	959.63	0.00	0.0%
Total 2060 - TRUSTS	177,703.20	165,627.09	12,076.11	7.29%
Total Other Current Liabilities	217,396.66	205,829.37	11,567.29	5.62%
Total Current Liabilities	217,396.66	205,829.37	11,567.29	5.62%
Total Liabilities	217,396.66	205,829.37	11,567.29	5.62%
Equity				
3010 - Opening Bal Equity	141,753.44	141,753.44	0.00	0.0%
3020 - Retained Earnings	25,771.72	0.00	25,771.72	100.0%
Net Income	36,649.27	25,771.72	10,877.55	42.21%
Total Equity	204,174.43	167,525.16	36,649.27	21.88%
TOTAL LIABILITIES & EQUITY	421,571.09	373,354.53	48,216.56	12.91%

ASSOCIATED STUDENTS - CANADA COLLEGE
INCOME STATEMENT
JULY 1, 2009 TO JUNE 30, 2010

	Jul '09 - Jun 10	Jul '08 - Jun 09	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · INCOME				
4010 · ASB GENERAL	238.32	373.97	-135.65	-36.27%
4020 · ATM	497.50	734.50	-237.00	-32.27%
4050 · MISCELLANEOUS	597.96	0.00	597.96	100.0%
4060 · PROGRAMS	0.00	297.50	-297.50	-100.0%
4080 · STUDENT BODY CARD	98,142.00	93,875.99	4,266.01	4.54%
4081 · STUDENT UNION	0.00	14,887.67	-14,887.67	-100.0%
4090 · VENDING-ACTION	4,890.94	0.00	4,890.94	100.0%
4091 · VENDING-PEPSI	7,702.56	0.00	7,702.56	100.0%
Total 4000 · INCOME	112,069.28	110,169.63	1,899.65	1.72%
Total Income	112,069.28	110,169.63	1,899.65	1.72%
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	4,000.00	5,266.50	-1,266.50	-24.05%
5020 · BAD DEBTS	1,880.46	1,591.96	288.50	18.12%
5021 · BANK SERVICE CHARGE	1,354.95	0.00	1,354.95	100.0%
5031 · CLUB ASSISTANCE/ICC	2,461.38	0.00	2,461.38	100.0%
5032 · COLLEGE PROGRAM ASSISTANCE	6,300.52	0.00	6,300.52	100.0%
5033 · CONFERENCE	1,618.75	15,241.13	-13,622.38	-89.38%
5040 · DEPRECIATION	1,254.69	1,359.78	-105.09	-7.73%
5050 · ETHNIC CULTURAL AFFAIRS	275.00	6,809.57	-6,534.57	-95.96%
5080 · HOSPITALITY	1,055.04	0.00	1,055.04	100.0%
5130 · MISCELLANEOUS	0.00	2,793.82	-2,793.82	-100.0%
5140 · OFFICE SUPPLIES	2,084.58	4,307.17	-2,222.59	-51.6%
5145 · OPERATION	305.45	204.35	101.10	49.47%
5150 · PROGRAMS	40,357.77	20,218.13	20,139.64	99.61%
5151 · PUBLICITY	1,937.90	1,406.83	531.07	37.75%
5182 · STUDENT ACTIVITY CARD	1,803.25	10,930.81	-9,127.56	-83.5%
5183 · STUDENT ASSISTANT-SALARY	1,869.16	860.45	1,008.71	117.23%
5184 · STUDENT ASSISTANT-BENEFITS	37.39	0.00	37.39	100.0%
5190 · TELEPHONE	28.65	0.00	28.65	100.0%
5210 · VENDING INCOME TRANSFER	8,215.80	0.00	8,215.80	100.0%
Total 5000 · EXPENSES	76,840.74	70,990.50	5,850.24	8.24%
Total Expense	76,840.74	70,990.50	5,850.24	8.24%
Net Ordinary Income	35,228.54	39,179.13	-3,950.59	-10.08%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	1,420.73	1,480.26	-59.53	-4.02%
Total 6000 · OTHER INCOMES	1,420.73	1,480.26	-59.53	-4.02%
Total Other Income	1,420.73	1,480.26	-59.53	-4.02%
Other Expense				
7000 · OTHER EXPENSES				
7020 · VENDING INC.EXP TO V.P. TRUST	0.00	14,887.67	-14,887.67	-100.0%
Total 7000 · OTHER EXPENSES	0.00	14,887.67	-14,887.67	-100.0%
Total Other Expense	0.00	14,887.67	-14,887.67	-100.0%
Net Other Income	1,420.73	-13,407.41	14,828.14	-110.6%
Net Income	36,649.27	25,771.72	10,877.55	42.21%

Associated Students of College of San Mateo 4th Quarter Report, April 2010 – June 2010

The Associated Students of College of San Mateo (ASCSM) has had a productive second half of the spring 2010 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 as well as 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 2010 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.

Events and Activities:

April 2010: During this month the ASCSM held two major events. First, on April 22, the students held an Earth Day event in which they handed out 400 small plants to promote environmental awareness. Second, during the week of April 26 – 30 they hosted their annual “Spring Fling” celebration. This year’s theme was “Out of the Blue.” During this week the students had a variety of activities including different inflatable activities and games. Lastly, they had free food items for students each day including: hot dogs, sodas, nachos, pizza, and snow cones.

May 2010: 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 3th through May 7th, ASCSM also held their annual elections for new officers and Senators. Lastly, the students in co-sponsorship with DIAG (the campus wide diversity committee), hosted the first annual “Diversity Week”. Over the week of May 11 – 14, students, staff, and faculty celebrated our campuses diversity through a verity of activities.

June 2010: As always this is a slower month for ASCSM. The new 2010/2011 ASCSM Senate held their first two meetings for the year.

**ASSOCIATED STUDENTS - COLLEGE OF SAN MATEO
BALANCE SHEET
AS AT JUNE 30, 2010**

	Jun 30, 10	Jun 30, 09	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK				
1010 · PETTY CASH	25.00	25.00	0.00	0.0%
1050 · WELLS FARGO BANK-CHECKING	0.00	96,112.48	-96,112.48	-100.0%
1055 · NEW WELLS FARGO-CHECKING	78,044.81	0.00	78,044.81	100.0%
Total 1000 · CASH AND BANK	78,069.81	96,137.48	-18,067.67	-18.79%
Total Checking/Savings	78,069.81	96,137.48	-18,067.67	-18.79%
Accounts Receivable				
1210.1 · ACCOUNTS RECEIVABLE				
OTHERS	5,019.51	10,078.27	-5,058.76	-50.2%
STUDENT REPRESENTATION FEE	5,277.00	5,783.02	-506.02	-8.75%
STUDENT BODY CARD FEE	106,577.50	97,965.50	8,612.00	8.79%
Total 1210.1 · ACCOUNTS RECEIVABLE	116,874.01	113,826.79	3,047.22	2.68%
1210.2 · ALLOWANCE FOR BAD DEBTS-SBCF	-2,024.98	-1,861.35	-163.63	8.79%
1220 · EMERGENCY LOANS RECEIVABLE	1,450.00	950.00	500.00	52.63%
1230 · OTHER LOANS RECEIVABLE				
ASCSM VETERANS EMERGENCY LOAN	864.73	864.73	0.00	0.0%
Total 1230 · OTHER LOANS RECEIVABLE	864.73	864.73	0.00	0.0%
Total Accounts Receivable	117,163.76	113,780.17	3,383.59	2.97%
Other Current Assets				
1310.1 · COUNTY INVESTMENT POOL	673,784.02	532,188.51	141,595.51	26.61%
1310.2 · INVEST. MARKET TO MARKET ADJ.	2,405.41	-1,639.14	4,044.55	-246.75%
Total Other Current Assets	676,189.43	530,549.37	145,640.06	27.45%
Total Current Assets	871,423.00	740,467.02	130,955.98	17.69%
Fixed Assets				
1500 · FIXED ASSETS				
1510.1 · FURNITURE & FIXTURES				
1510.11 · FURNITURE AND FIXTURES	27,940.96	27,940.96	0.00	0.0%
1510.12 · ACCUM. DEPREC.- F & F	-27,940.96	-27,940.96	0.00	0.0%
Total 1510.1 · FURNITURE & FIXTURES	0.00	0.00	0.00	0.0%
1520.1 · EQUIPMENT				
1510.21 · EQUIPMENT	19,179.20	19,179.20	0.00	0.0%
1520.22 · ACCUM. DEPREC. - EQUIPMENT	-14,024.80	-12,205.60	-1,819.20	14.91%
Total 1520.1 · EQUIPMENT	5,154.40	6,973.60	-1,819.20	-26.09%
Total 1500 · FIXED ASSETS	5,154.40	6,973.60	-1,819.20	-26.09%
Total Fixed Assets	5,154.40	6,973.60	-1,819.20	-26.09%
TOTAL ASSETS	876,577.40	747,440.62	129,136.78	17.28%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · ACCOUNTS PAYABLE	17,112.16	45,742.19	-28,630.03	-62.59%
Total Accounts Payable	17,112.16	45,742.19	-28,630.03	-62.59%
Other Current Liabilities				
2020 · EMERGENCY LOAN FUND	9,998.95	9,573.95	425.00	4.44%
2030 · OTHER LOANS				
FOREIGN STUDENT LOAN	1,524.00	1,524.00	0.00	0.0%
LUCILE KOSHLAND LOAN	4,600.00	4,600.00	0.00	0.0%

	Jun 30, 10	Jun 30, 09	\$ Change	% Change
Total 2030 - OTHER LOANS	6,124.00	6,124.00	0.00	0.0%
2040 - OTHER FUNDS PAYABLE				
PEACHES WINSTON BOOK FUND	3,687.06	3,874.13	-187.07	-4.83%
Total 2040 - OTHER FUNDS PAYABLE	3,687.06	3,874.13	-187.07	-4.83%
2050 - CLUBS				
ACTION TRUST	671.19	671.19	0.00	0.0%
ALPHA GAMMA SIGMA	742.35	619.95	122.40	19.74%
AMER. INST. OF ARCH. STUDENTS	1,181.15	779.82	401.33	51.46%
BASEBALL CLUB	26,602.53	10,302.95	16,299.58	158.2%
BUSINESS STUDENTS ASSOC.	3,956.48	5,512.46	-1,555.98	-28.23%
CHRISTIAN FELLOWSHIP	407.46	407.46	0.00	0.0%
CLUB ACCOUNT RESERVE	12,886.31	13,649.09	-762.78	-5.59%
COSMETOLOGY	725.14	2,307.91	-1,582.77	-68.58%
CROSS COUNTRY	0.00	24.51	-24.51	-100.0%
CSM SOFTBALL BOOSTERS	710.10	2,115.10	-1,405.00	-66.43%
CSM TOASTMASTERS	4.00	4.00	0.00	0.0%
EOPS	1,317.96	1,938.29	-620.33	-32.0%
ETHNIC STUDIES	2,283.23	2,283.23	0.00	0.0%
FILIPINO CLUB	228.00	0.00	228.00	100.0%
FOOTBALL CLUB	215.30	271.77	-56.47	-20.78%
GAY-STRAIGHT ALLIANCE	31.67	100.96	-69.29	-68.63%
HORTICULTURE CLUB	12,764.72	12,764.72	0.00	0.0%
INTERNATIONAL STUDENT UNION	3,500.47	3,663.36	-162.89	-4.45%
LATINOS UNIDOS	1,217.91	1,217.91	0.00	0.0%
MMLCDC CHILDCARE	3,298.92	2,189.69	1,109.23	50.66%
NURSING	10,784.15	3,490.76	7,293.39	208.93%
PERFORMANCE DANCE ENSEMBLE	4,317.85	4,063.85	254.00	6.25%
PHI THETA KAPPA	8,786.57	8,384.04	402.53	4.8%
POLYNESIAN CLUB	804.20	804.20	0.00	0.0%
SAIFD FLORISTRY	2,265.09	2,346.08	-80.99	-3.45%
SCIENCE CLUB	214.48	214.48	0.00	0.0%
SPIRIT LEADING ASSOC.	458.78	279.76	179.02	63.99%
TRACK CLUB	1,420.04	8,637.75	-7,217.71	-83.56%
TRANSFER CLUB	2.36	52.36	-50.00	-95.49%
TRANSITION TO COLLEGE CLUB	568.59	568.59	0.00	0.0%
UAB UNITY AMONG BROTHERS	5,024.54	7,302.15	-2,277.61	-31.19%
VETERANS STUDENT ALLIANCE	5.64	5.64	0.00	0.0%
VISUAL ARTS	1,289.81	1,289.81	0.00	0.0%
WOMEN'S BASKETBALL CLUB	1,393.51	15,364.17	-13,970.66	-90.93%
Total 2050 - CLUBS	110,080.50	113,628.01	-3,547.51	-3.12%
2060 - TRUSTS				
ALUMNI ASSOCIATION	5,792.93	5,792.93	0.00	0.0%
AQUATICS SUPPORT	1,383.00	1,123.00	260.00	23.15%
ASCSM AUXILIARY FUND - RESERVE	4,166.81	4,166.81	0.00	0.0%
ASCSM CONFLICT RESOL. TRAINING	2,400.00	2,400.00	0.00	0.0%
ASCSM FURNISHINGS TRUST	2,661.15	6,355.71	-3,694.56	-58.13%
ASCSM HEALTH FAIR TRUST	2,500.00	2,500.00	0.00	0.0%
ASCSM HLTH. CTR LAB & MEDN. FEE	2,500.00	5,000.00	-2,500.00	-50.0%
ASCSM LEADERSHIP LIBRARY	503.77	303.77	200.00	65.84%
ASCSM SPEC CULTURAL EVENTS/PROG	2,096.22	5,883.22	-3,787.00	-64.37%
ASCSM VENDING INCOME V.P. TRUST	22,847.05	28,517.99	-5,670.94	-19.89%
ASCSM VETERANS EMERGENCY LOAN	2,500.00	2,500.00	0.00	0.0%
ATHLETIC SUPPORT FUND	482.14	482.14	0.00	0.0%

	Jun 30, 10	Jun 30, 09	\$ Change	% Change
ATHLETICS TRAVEL TRUST	6,135.03	3,678.20	2,456.83	66.79%
BUS TICKETS	1,916.01	5,640.39	-3,724.38	-66.03%
BUS TOKENS	408.48	985.88	-577.40	-58.57%
CALSACC REGION 3	2,726.59	2,726.59	0.00	0.0%
CAREER DEVELOPMENT	3,692.30	3,306.74	385.56	11.66%
CCCSAA CA COMM COLLEGE	101,309.83	27.00	101,282.83	375,121.59%
CLASSIFIED STAFF EVENTS	997.28	1,147.48	-150.20	-13.09%
COLLEGE HOSPITALITY	974.50	602.56	371.94	61.73%
COMMENCEMENT-GENERAL FUND	368.10	36.21	331.89	916.57%
CRYSTAL SPRINGS COURSE	2,123.22	2,954.02	-830.80	-28.12%
CSM COMMUNITY OUTREACH	1,798.90	600.00	1,198.90	199.82%
EQUIPMENT/REPLACE RESERVE	0.00	633.86	-633.86	-100.0%
GOLDEN STATE SCHOLARSHARE TRUST	560.22	0.00	560.22	100.0%
LEADERSHIP PROGRAM & TRAINING	4,232.98	216.41	4,016.57	1,856.0%
LIBRARY	55,378.87	54,041.02	1,337.85	2.48%
LIBRARY TRUST - OPERATING	566.13	546.03	20.10	3.68%
MMLCDC-CHILDCARE	20.22	1,605.83	-1,585.61	-98.74%
MMLCDC CONCERT FUNDRAISER	9,319.67	0.00	9,319.67	100.0%
ORIENTATION SCHOOL RELATIONS	2,582.68	182.68	2,400.00	1,313.77%
PRESIDENT'S HOSPITALITY	24.11	4.55	19.56	429.89%
RESTRICTED CONTINGENCY RESERVE	50,000.00	50,000.00	0.00	0.0%
SCHOLARSHIP - PASS THRU	21,839.38	6,448.14	15,391.24	238.69%
SCHOLARSHIP AWARD CONVOCATION	871.67	2,029.50	-1,157.83	-57.05%
SPECIAL PROGRAM SUPPORT FUND	582.86	0.00	582.86	100.0%
STUDENT CENTER FUND	2,844.65	3,593.12	-748.47	-20.83%
STUDENT EMPLOYMENT/CAREER DAY	603.73	603.73	0.00	0.0%
STUDENT HANDBOOK	2,993.20	8,000.00	-5,006.80	-62.59%
STUDENT REPRESENTATION FEE	31,440.40	40,069.31	-8,628.91	-21.54%
STUDENT SERVICES SCHOLARSHIP	5,041.10	5,041.10	0.00	0.0%
STUDENT SVCS. PROF. DEVELOPMENT	4,617.04	2,787.92	1,829.12	65.61%
TRUST ACCOUNTS RESERVE	8,729.81	8,812.08	-82.27	-0.93%
TWILIGHT LEAGUE-ATKINSON GRANT	5,000.00	5,000.00	0.00	0.0%
TWILIGHT LEAGUE-BAY MEADOWS	9.00	9.00	0.00	0.0%
TWILIGHT LEAGUE-PCF II	5,000.00	5,000.00	0.00	0.0%
TWILIGHT LEAGUE-SCHOLARSHIP	14.95	14.95	0.00	0.0%
TWILIGHT LEAGUE-UAB	4,031.04	4,031.04	0.00	0.0%
TWILIGHT LEAGUE-WELLS FARGO	179.87	179.87	0.00	0.0%
TWILIGHT-LEAGUE-PCF YR. GRANT	214.35	214.35	0.00	0.0%
VENDING RESERVE	12,700.00	10,000.00	2,700.00	27.0%
VETERANS SERVICES	8.24	0.00	8.24	100.0%
VPSS CONTINGENCY FUND	6.08	467.60	-461.52	-98.7%
WELCOME DAY	4,292.10	1,434.53	2,857.57	199.2%
2060 - TRUSTS - Other	963.00	0.00	963.00	100.0%
Total 2060 - TRUSTS	406,950.66	297,697.26	109,253.40	36.7%
Total Other Current Liabilities	536,841.17	430,897.35	105,943.82	24.59%
Total Current Liabilities	553,953.33	476,639.54	77,313.79	16.22%
Total Liabilities	553,953.33	476,639.54	77,313.79	16.22%
Equity				
3010 - OPENING BALANCE EQUITY	262,285.95	262,285.95	0.00	0.0%
3020 - RETAINED EARNINGS	8,515.13	0.00	8,515.13	100.0%
Net Income	51,822.99	8,515.13	43,307.86	508.6%
Total Equity	322,624.07	270,801.08	51,822.99	19.14%
TOTAL LIABILITIES & EQUITY	876,577.40	747,440.62	129,136.78	17.28%

ASSOCIATED STUDENTS - COLLEGE OF SAN MATEO
INCOME STATEMENT
JULY 1, 2009 TO JUNE 30, 2010

	Jul '09 - Jun 10	Jul '08 - Jun 09	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	487.00	813.00	-326.00	-40.1%
4030 · CAFE COMMISSION	11,121.68	9,285.76	1,835.92	19.77%
4050 · MISCELLANEOUS	60.00	1,945.00	-1,885.00	-96.92%
4060 · PROGRAMS	81.00	98.00	-17.00	-17.35%
4065 · RECREATION/GAMES	327.00	743.50	-416.50	-56.02%
4070 · SPACE RENTAL-VENDOR	1,660.00	0.00	1,660.00	100.0%
4080 · STUDENT BODY CARD	151,393.00	148,138.48	3,254.52	2.2%
4090 · VENDING-ACTION	12,353.07	14,500.04	-2,146.97	-14.81%
4091 · VENDING-PEPSI	23,404.31	23,690.80	-286.49	-1.21%
Total 4000 · INCOME	200,887.06	199,214.58	1,672.48	0.84%
Total Income	200,887.06	199,214.58	1,672.48	0.84%
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	500.00	718.80	-218.80	-30.44%
5020 · BAD DEBTS	163.63	354.53	-190.90	-53.85%
5021 · BANK SERVICE CHARGE	1,037.78	0.00	1,037.78	100.0%
5031 · CLUB ASSISTANCE/ICC	3,086.25	3,454.21	-367.96	-10.65%
5032 · COLLEGE PROGRAM ASSISTANCE	1,392.19	2,500.00	-1,107.81	-44.31%
5040 · DEPRECIATION	1,819.20	1,819.20	0.00	0.0%
5080 · HOSPITALITY	993.61	1,338.86	-345.25	-25.79%
5130 · MISCELLANEOUS	0.00	841.00	-841.00	-100.0%
5140 · OFFICE SUPPLIES	5,852.11	5,016.96	835.15	16.65%
5145 · OPERATION	1,695.45	843.59	851.86	100.98%
5150 · PROGRAMS	27,753.50	30,402.39	-2,648.89	-8.71%
5151 · PUBLICITY	9,091.39	2,751.33	6,340.06	230.44%
5181 · SMALL F.F. & EQUIP	3,784.72	2,847.27	937.45	32.93%
5182 · STUDENT ACTIVITY CARD	1,910.69	1,468.38	442.31	30.12%
5183 · STUDENT ASSISTANT-SALARY	42,836.39	55,268.88	-12,432.49	-22.5%
5184 · STUDENT ASSISTANT-BENEFITS	9,706.64	15,469.33	-5,762.69	-37.25%
5190 · TELEPHONE	105.07	59.12	45.95	77.72%
Total 5000 · EXPENSES	111,728.62	125,153.85	-13,425.23	-10.73%
Total Expense	111,728.62	125,153.85	-13,425.23	-10.73%
Net Ordinary Income	89,158.44	74,060.73	15,097.71	20.39%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	7,904.47	14,399.41	-6,494.94	-45.11%
Total 6000 · OTHER INCOMES	7,904.47	14,399.41	-6,494.94	-45.11%
Total Other Income	7,904.47	14,399.41	-6,494.94	-45.11%
Other Expense				
7000 · OTHER EXPENSES				
7010 · INVESTMENT LOSS-REALIZED	0.00	34,624.64	-34,624.64	-100.0%
7011 · INVESTMENT LOSS-UNREALIZED	-1,639.14	-2,156.23	517.09	-23.98%
7020 · VENDING INC. EXP TO V.P. TRUST	46,879.06	47,476.60	-597.54	-1.26%
Total 7000 · OTHER EXPENSES	45,239.92	79,945.01	-34,705.09	-43.41%
Total Other Expense	45,239.92	79,945.01	-34,705.09	-43.41%
Net Other Income	-37,335.45	-65,545.60	28,210.15	-43.04%
Net Income	51,822.99	8,515.13	43,307.86	508.6%

**Associated Students of Skyline College
Budget Report for the 4th Quarter 2009-2010
Summary of Programs and Activities
July 20, 2010**

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

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

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

Student Handbook and Academic Planners: The 2010 – 2011 Student Handbook will be available online in late July. Due to budget cuts the Student Handbook will only be available online in a downloadable format.

Recruitment of Students: The ASSC continues to encourage student participation in activities, events and student government, using handouts, flyers and giveaways to increase participation and attendance. ASSC is currently planning training for summer of 2010 and Welcome Week Events for fall 2010.

Student Identification Cards: The Student Activities Office continues to produce Student ID Cards for the student body with assistance from the ASSC. The ASSC will need to purchase a new machine within the next 6 months.

Skyline Organizations and Club SOCC: The ASSC members always encourage other students to become active on campus by their work through SOCC. They also encourage students who do not find a club that interests them to start their own. There are currently 34 active clubs at Skyline College. The ASSC and Student Activities Office are developing a training module for clubs that will be implemented in the fall of 2010.

Program and Events: (All events between April 1 and June 30)

Spring General Assembly of California Community Colleges

April 30th – May 2nd

Los Angeles

Five representatives and one advisor attended this conference on student advocacy and leadership

ASSC Elections

May 3rd – May 7th

The ASSC held elections for the upcoming 2010-2011 year. Executive office positions are filled but there are still senate seats available.

Support to Skyline College Programs and Clubs:

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

- a. Early Childhood Education (ECE): End of year graduation
- b. Student Recognition and Awards Ceremony and Reception
- c. Commencement Ceremony and Reception

If you need additional information please contact:

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Skyline College
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**ASSOCIATED STUDENTS - SKYLINE COLLEGE
BALANCE SHEET
AS AT JUNE 30, 2010**

	<u>Jun 30, 10</u>	<u>Jun 30, 09</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 - CASH AND BANK				
1010 - PETTY CASH	25.00	25.00	0.00	0.0%
1050 - WELLS FARGO BANK-CHECKING	0.00	178,816.70	-178,816.70	-100.0%
1050.1 - NEW WELL FARGO CHECKING	176,428.98	0.00	176,428.98	100.0%
Total 1000 - CASH AND BANK	<u>176,453.98</u>	<u>178,841.70</u>	<u>-2,387.72</u>	<u>-1.34%</u>
Total Checking/Savings	176,453.98	178,841.70	-2,387.72	-1.34%
Accounts Receivable				
1210.2 - ALLOWANCE FOR BAD DEBTS	-3,977.14	-3,977.14	0.00	0.0%
1220 - EMERGENCY LOANS RECEIVABLE	-153.00	1,347.00	-1,500.00	-111.36%
Total Accounts Receivable	<u>-4,130.14</u>	<u>-2,630.14</u>	<u>-1,500.00</u>	<u>57.03%</u>
Other Current Assets				
1210.1 - ACCOUNT RECEIVABLE SKYLINE				
INTEREST RECEIVABLE	3,579.73	3,579.73	0.00	0.0%
STUDENT BODY CARD RECEIVABLE	112,821.00	101,961.00	10,860.00	10.65%
STUDENT REP FEE RECEIVABLE	23,101.42	20,097.88	3,003.54	14.95%
STUDENT UNION FEE RECEIVABLE	666,848.00	577,393.50	89,454.50	15.49%
VENDING - ACTION	3,766.85	2,275.46	1,491.39	65.54%
VENDING - PEPSI	1,491.39	0.00	1,491.39	100.0%
Total 1210.1 - ACCOUNT RECEIVABLE SKYLINE	<u>811,608.39</u>	<u>705,307.57</u>	<u>106,300.82</u>	<u>15.07%</u>
1310 - COUNTY INVESTMENT CONTROL				
1310.1 - COUNTY INVESTMENT POOL	458,157.10	452,284.37	5,872.73	1.3%
1310.11 - UNION BANK DAILY DEP CONTROL	102,504.84	0.00	102,504.84	100.0%
Total 1310 - COUNTY INVESTMENT CONTROL	<u>560,661.94</u>	<u>452,284.37</u>	<u>108,377.57</u>	<u>23.96%</u>
1310.2 - MARK TO MARKET	591.65	-1,385.15	1,976.80	-142.71%
Total Other Current Assets	<u>1,372,861.98</u>	<u>1,156,206.79</u>	<u>216,655.19</u>	<u>18.74%</u>
Total Current Assets	<u>1,545,185.82</u>	<u>1,332,418.35</u>	<u>212,767.47</u>	<u>15.97%</u>
Fixed Assets				
1500 - FIXED ASSETS				
1520.1 - EQUIPMENT				
1510.21 - EQUIPMENT	82,245.05	82,245.05	0.00	0.0%
1520.22 - ACC DEPR - EQUIP	-79,544.50	-79,544.50	0.00	0.0%
Total 1520.1 - EQUIPMENT	<u>2,700.55</u>	<u>2,700.55</u>	<u>0.00</u>	<u>0.0%</u>
Total 1500 - FIXED ASSETS	<u>2,700.55</u>	<u>2,700.55</u>	<u>0.00</u>	<u>0.0%</u>
Total Fixed Assets	<u>2,700.55</u>	<u>2,700.55</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u><u>1,547,886.37</u></u>	<u><u>1,335,118.90</u></u>	<u><u>212,767.47</u></u>	<u><u>15.94%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 - ACCOUNTS PAYABLE	1,099.28	1,099.28	0.00	0.0%
Total Accounts Payable	<u>1,099.28</u>	<u>1,099.28</u>	<u>0.00</u>	<u>0.0%</u>
Other Current Liabilities				
2030 - OTHER LOANS PAYABLE	3,182.66	3,182.66	0.00	0.0%
2050 - CLUBS				
CLUBS - CHARTERED				
AMSA (PreMed)	50.19	455.92	-405.73	-88.99%

	<u>Jun 30, 10</u>	<u>Jun 30, 09</u>	<u>\$ Change</u>	<u>% Change</u>
Anthropology Club	902.02	902.02	0.00	0.0%
Black Student Union	0.37	0.37	0.00	0.0%
COSMOTOLOGY CLUB	47,427.85	41,873.82	5,554.03	13.26%
ENVIRONMENTAL CLUB	708.84	500.00	208.84	41.77%
FILIPINO STUDENT UNION	12,296.67	6,562.77	5,733.90	87.37%
Gay Straight Alliance	3,030.94	3,030.94	0.00	0.0%
HERMANOS ACCOUNTS				
HERMANOS	2,578.85	5,007.96	-2,429.11	-48.51%
FOOD BANK ACCOUNT	350.00	350.00	0.00	0.0%
Total HERMANOS ACCOUNTS	<u>2,928.85</u>	<u>5,357.96</u>	<u>-2,429.11</u>	<u>-45.34%</u>
Honors Transfer Prog. Club	1,124.48	973.68	150.80	15.49%
Intl Students Service Club	0.00	147.82	-147.82	-100.0%
JOURNALISM CLUB	9,300.17	6,700.17	2,600.00	38.81%
LASO-Latin American Student Org	2,669.41	2,371.02	298.39	12.59%
MIDDLE EASTERN CLUB - MECA	1,008.97	610.26	398.71	65.33%
PHI THETA KAPPA	3,018.77	2,261.02	757.75	33.51%
PHOTO CLUB	1,242.10	1,242.10	0.00	0.0%
PODER	500.00	500.00	0.00	0.0%
POLYNESIAN CLUB	2,654.17	2,654.17	0.00	0.0%
Respiratory Therapy	6,194.14	3,303.37	2,890.77	87.51%
SKYLINE BADMINTON CLUB	89.52	0.00	89.52	100.0%
SKYLINE CERAMICS CLUB	1,313.66	94.00	1,219.66	1,297.51%
SKYLINE CHEER & DANCE TEAM	15.46	566.75	-551.29	-97.27%
SKYLINE FELLOWSHIP CLUB	2,196.07	2,442.22	-246.15	-10.08%
SKYLINE HOOPS	3.95	3.95	0.00	0.0%
SKYLINE RUNNING CLUB	137.12	454.38	-317.26	-69.82%
Society of Hisp.Prof.Engineers	1,093.65	927.65	166.00	17.9%
S.P.A.C.E.	1,178.32	326.98	851.34	260.37%
THEATER CLUB	6,286.74	5,392.34	894.40	16.59%
TRIO CLUB	580.48	500.00	80.48	16.1%
WOMEN IN TRANSITION	957.23	1,457.23	-500.00	-34.31%
Total CLUBS - CHARTERED	<u>108,910.14</u>	<u>91,612.91</u>	<u>17,297.23</u>	<u>18.88%</u>
CLUBS - UNCHARTERED				
Auto Technology Social Club	2,636.01	2,376.69	259.32	10.91%
Classified Council Fund	1,825.83	3,030.61	-1,204.78	-39.75%
Dance Production Club	4,256.47	4,596.47	-340.00	-7.4%
Sports Medicine Club	2,831.83	1,757.72	1,074.11	61.11%
Total CLUBS - UNCHARTERED	<u>11,550.14</u>	<u>11,761.49</u>	<u>-211.35</u>	<u>-1.8%</u>
Total 2050 · CLUBS	<u>120,460.28</u>	<u>103,374.40</u>	<u>17,085.88</u>	<u>16.53%</u>
2060 · TRUSTS				
TRUSTS - ASSC				
ASSC	367,116.00	367,116.00	0.00	0.0%
ASSC Fundraising Trust				
HAITI NOW	4,604.55	0.00	4,604.55	100.0%
ASSC Fundraising Trust - Other	1,662.69	1,517.69	145.00	9.55%
Total ASSC Fundraising Trust	<u>6,267.24</u>	<u>1,517.69</u>	<u>4,749.55</u>	<u>312.95%</u>
ASSC Scholarship Trust	2,763.18	2,508.18	255.00	10.17%
ATM Fund	2,098.91	2,587.58	-488.67	-18.89%
Copy Card/Machine Trust	4,638.56	4,638.56	0.00	0.0%
Educational Programs ASSC	5,996.69	6,246.69	-250.00	-4.0%
Recreation Trust	31,785.58	31,536.91	248.67	0.79%
Skyline Org & ClubsCouncil SOCC	665.27	517.45	147.82	28.57%
Student Representation Fee	67,869.96	71,980.49	-4,110.53	-5.71%

	<u>Jun 30, 10</u>	<u>Jun 30, 09</u>	<u>\$ Change</u>	<u>% Change</u>
Student Union Fees	294,135.07	204,680.57	89,454.50	43.7%
Total TRUSTS - ASSC	783,336.46	693,330.12	90,006.34	12.98%
TRUSTS - NON ASSC				
Alumni Association Trust	143.94	143.94	0.00	0.0%
Baseball Trust	263.97	0.63	263.34	41,800.0%
Basketball Trust	6,480.97	9,541.06	-3,060.09	-32.07%
Block "S" Society	3,380.28	3,013.99	366.29	12.15%
CALWORKS	0.00	120.22	-120.22	-100.0%
Disabled Program Trust	15,680.98	14,369.69	1,311.29	9.13%
EOPS Trust	3,300.00	3,014.34	285.66	9.48%
Friends of the Gallery Theater	427.77	374.77	53.00	14.14%
GAIN	78.35	78.35	0.00	0.0%
GRADUATION Trust	427.15	-9,956.03	10,383.18	-104.29%
Honors Award CeremonyTrust(SRAC	1,825.43	3,797.00	-1,971.57	-51.92%
LATINOS UNIDOS! (PROFESIONALES)	285.69	285.69	0.00	0.0%
Men's Soccer	0.06	1,859.06	-1,859.00	-100.0%
MESA	642.44	228.99	413.45	180.55%
Retirement Trust	191.17	191.17	0.00	0.0%
SAMTRANS Trust	5,140.76	5,112.73	28.03	0.55%
Scholarship Donation Fund	44,096.84	43,146.45	950.39	2.2%
Skyline Choir	11,884.94	8,388.94	3,496.00	41.67%
Skyline College Childrens Ctr.	5,118.76	611.82	4,506.94	736.65%
Skyline College Career Club	4,152.64	3,680.33	472.31	12.83%
Skyline College Health Center	523.90	30.90	493.00	1,595.47%
Skyline Cross Country Fund	33.51	33.51	0.00	0.0%
Skyline Library Fund	2,408.95	1,801.55	607.40	33.72%
Special Events	544.67	544.67	0.00	0.0%
Speech Tournament	2,714.08	2,714.08	0.00	0.0%
Statistical Association	337.88	337.88	0.00	0.0%
StudentActivitiesOffTrust SAO	10,865.59	8,681.71	2,183.88	25.16%
Summer Bridge Program Trust	2,339.06	2,339.06	0.00	0.0%
Talisman Trust	182.94	422.95	-240.01	-56.75%
Telecom Network Association	144.76	144.76	0.00	0.0%
T L C Trust	2.57	9.63	-7.06	-73.31%
T-Ten Club	573.54	573.54	0.00	0.0%
Vending Commission Trust (Hosp)	9,074.11	21,368.99	-12,294.88	-57.54%
Women's Soccer	2,858.62	1,742.33	1,116.29	64.07%
Women's Volleyball	989.16	555.16	434.00	78.18%
Wrestling Tournament	92.09	92.09	0.00	0.0%
Total TRUSTS - NON ASSC	137,207.57	129,395.95	7,811.62	6.04%
Total 2060 - TRUSTS	920,544.03	822,726.07	97,817.96	11.89%
Total Other Current Liabilities	1,044,186.97	929,283.13	114,903.84	12.37%
Total Current Liabilities	1,045,286.25	930,382.41	114,903.84	12.35%
Total Liabilities	1,045,286.25	930,382.41	114,903.84	12.35%
Equity				
3010 - Opening Bal Equity	339,659.55	339,659.55	0.00	0.0%
3020 - Retained Earnings	65,076.94	0.00	65,076.94	100.0%
Net Income	97,863.63	65,076.94	32,786.69	50.38%
Total Equity	502,600.12	404,736.49	97,863.63	24.18%
TOTAL LIABILITIES & EQUITY	1,547,886.37	1,335,118.90	212,767.47	15.94%

ASSOCIATED STUDENTS - SKYLINE COLLEGE
INCOME STATEMENT
JULY 1, 2009 TO JUNE 30, 2010

	Jul '09 - Jun 10	Jul '08 - Jun 09	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · INCOME				
4060 · PROGRAMS	-250.74	0.00	-250.74	-100.0%
4070 · SPACE RENTAL-VENDOR	50.00	0.00	50.00	100.0%
4080 · STUDENT BODY CARD	141,648.00	137,782.00	3,866.00	2.81%
4090 · VENDING-ACTION	7,898.74	877.22	7,021.52	800.43%
4091 · VENDING-PEPSI	6,041.14	0.00	6,041.14	100.0%
Total 4000 · INCOME	155,387.14	138,659.22	16,727.92	12.06%
Total Income	155,387.14	138,659.22	16,727.92	12.06%
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	3,600.00	4,819.59	-1,219.59	-25.31%
5021 · BANK SERVICE CHARGE	1,815.93	0.00	1,815.93	100.0%
5031 · CLUB ASSISTANCE/ICC	19,918.00	0.00	19,918.00	100.0%
5032 · COLLEGE PROGRAM ASSISTANC	2,000.00	0.00	2,000.00	100.0%
5033 · CONFERENCE	383.66	262.55	121.11	46.13%
5040 · DEPRECIATION	0.00	796.56	-796.56	-100.0%
5080 · HOSPITALITY	7,000.00	0.00	7,000.00	100.0%
5140 · OFFICE SUPPLIES	6,586.24	8,758.52	-2,172.28	-24.8%
5145 · OPERATION	4,019.08	1,857.43	2,161.65	116.38%
5150 · PROGRAMS	11,632.99	37,413.71	-25,780.72	-68.91%
5182 · STUDENT ACTIVITY CARD	0.00	-8.00	8.00	100.0%
5183 · STUDENT ASSISTANT-SALARY	8,709.63	8,579.78	129.85	1.51%
5184 · STUDENT ASSISTANT-BENEFITS	176.57	8.13	168.44	2,071.83%
Total 5000 · EXPENSES	65,842.10	62,488.27	3,353.83	5.37%
Total Expense	65,842.10	62,488.27	3,353.83	5.37%
Net Ordinary Income	89,545.04	76,170.95	13,374.09	17.56%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	4,496.64	14,831.99	-10,335.35	-69.68%
6011 · INVESTMENT GAIN-UNREALIZED	1,976.80	0.00	1,976.80	100.0%
6020 · OTHERS	460.00	80.00	380.00	475.0%
Total 6000 · OTHER INCOMES	6,933.44	14,911.99	-7,978.55	-53.5%
Total Other Income	6,933.44	14,911.99	-7,978.55	-53.5%
Other Expense				
7000 · OTHER EXPENSES				
7010 · INVESTMENT LOSS-REALIZED	0.00	27,502.24	-27,502.24	-100.0%
7011 · INVESTMENT LOSS-UNREALIZED	-1,385.15	-1,496.24	111.09	-7.43%
Total 7000 · OTHER EXPENSES	-1,385.15	26,006.00	-27,391.15	-105.33%
Total Other Expense	-1,385.15	26,006.00	-27,391.15	-105.33%
Net Other Income	8,318.59	-11,094.01	19,412.60	-174.98%
Net Income	97,863.63	65,076.94	32,786.69	50.38%

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

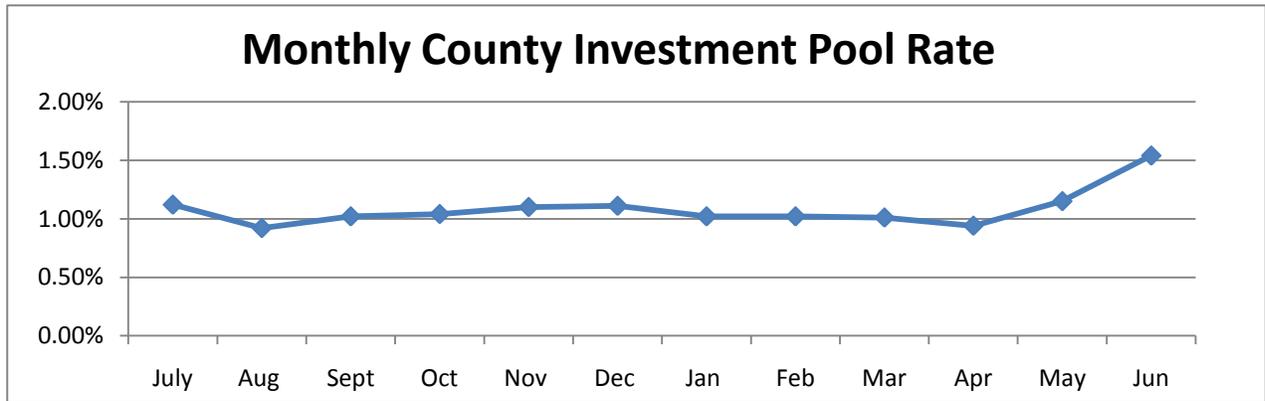
	<u>2001 GO BONDS</u>	<u>2001 GO BONDS</u>	<u>2001 GO BONDS</u>	<u>2005 GO BONDS</u>	<u>2005 GO BONDS</u>	<u>2004 C.O.P.</u>	<u>Total Payment</u>
	<u>SERIES A</u>	<u>SERIES B</u>	<u>SERIES C</u>	<u>SERIES A</u>	<u>SERIES B</u>		
2003	\$ 6,645,013						\$ 6,645,013
2004	6,976,627					\$ 515,790	7,492,417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

**San Mateo County Community College District
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING JUNE 30, 2010**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE & Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
Beg. Cash Balance in County Treasury	4,608,134.25	8,582,108.70	26,515,222.54	351,314,979.96	179,294.61	602,857.94	-
Cash inflow from operations:							
Year-to-date Income	114,342,165.57	22,482,926.82	28,729,753.89	26,915,102.43	1,079,587.85	15,491,578.54	5,255,868.08
Accounts Receivable	(4,268,485.45)	1,053,261.14	43,394.16	(10,341,366.39)	(18,485.87)	(674,767.87)	(15,078,494.45)
Deferred Income	1,385,393.97	(758,885.55)	-	(214,449.18)	(6,400.50)	(30,873.00)	(683.84)
Cash awaiting for deposit	36,367.40	-	-				
Total Income	116,103,575.74	31,359,411.11	55,288,370.59	367,674,266.82	1,233,996.09	15,388,795.61	(9,823,310.21)
Cash outflow for operations:							
Year to date expenditure	112,894,688.33	21,743,646.36	25,740,400.98	155,297,011.08	1,057,757.64	15,476,460.67	6,071,309.32
Advances / Prepaid	132,769.13	(27,377.34)	-	(3,204,347.81)	-	-	-
Account Payable	(2,122,993.36)	413,441.97	31,925.05	3,644,675.42	51,006.74	(633,003.84)	60,541.97
Cash Balance From Operations	5,199,111.64	9,229,700.12	29,516,044.56	211,936,928.13	125,231.71	545,338.78	(15,955,161.50)
Other Cash inflow							
Medical Flex Plan / Revolv. Fund	(2,000.00)		(25,000.00)				
TRANS	-						
Trusts (JPA & 3CBG)							
Beg. Investment Balance							
LAIF Balance	5,728,662.07						22,216,948.45
County Pool Balance	1,384,264.14						11,428,563.48
Special Bond			-	5,000.00			-
C.O.P. & Others	-		337.00				-
Total Beg. Balance	7,112,926.21		337.00	5,000.00			33,645,511.93
Y.T.D. Investment Balance							
LAIF Balance	6,023,297.80						7,672,308.35
County Pool Balance	-						9,963,649.15
Special Bond	-		-	5,000.00			-
C.O.P. & Others	2,016,312.43		197.60	-			-
Y.T.D. Balance	8,039,610.23		197.60	5,000.00			17,635,957.50
Net Cash changes from Investment	(926,684.02)		139.40	-			16,009,554.43
Net changes from unrealized gain / (loss)	(115,028.54)		(186,285.38)	(1,832,674.85)			(54,392.93)
Cash Balance in County Treasury	4,155,399.08	9,229,700.12	29,304,898.58	210,104,253.28	125,231.71	545,338.78	(0.00)
Net Cash (Excluding TRANS & Trusts)	4,155,399.08	9,229,700.12	29,304,898.58	210,104,253.28	125,231.71	545,338.78	(0.00)

County Interest Rates

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



<http://www.sanmateocountytaxcollector.org/investmentReports.htm>

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

CHANGE THE PERIOD ▼

Fiscal Year: 2009-2010

District:(370) SAN MATEO

Quarter Ended: (Q4) Jun 30, 2010

Line	Description	Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-2010
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	113,931,358	113,080,954	114,207,833	114,334,647
A.2	Other Financing Sources (Object 8900)	202,657	982,466	641,061	7,518
A.3	Total Unrestricted Revenue (A.1 + A.2)	114,134,015	114,063,420	114,848,894	114,342,165
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	100,452,457	106,800,904	106,011,567	104,875,013
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	12,989,611	7,522,616	4,618,477	8,019,675
B.3	Total Unrestricted Expenditures (B.1 + B.2)	113,422,068	114,323,520	110,630,044	112,894,688
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	691,947	-260,100	4,218,850	1,447,477
D.	Fund Balance, Beginning	9,879,706	10,571,653	10,311,553	14,530,403
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	9,879,706	10,571,653	10,311,553	14,530,403
E.	Fund Balance, Ending (C. + D.2)	10,571,653	10,311,553	14,530,403	15,977,880
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	9.3%	9%	13.1%	14.2%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	21,827	18,768	22,374	23,405
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		As of the specified quarter ended for each fiscal year			
		2006-07	2007-08	2008-09	2009-2010
III. Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds		24,503,562	13,190,243	13,385,099
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	21,516,938	24,503,562	13,190,243	13,385,099

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	108,457,335	109,170,906	114,334,647	104.7%

I.2	Other Financing Sources (Object 8900)	16,842	9,796	7,518	76.7%
I.3	Total Unrestricted Revenue (I.1 + I.2)	108,474,177	109,180,702	114,342,165	104.7%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	121,426,327	115,953,367	104,875,013	90.4%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	-3,565,547	2,613,938	8,019,675	306.8%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	117,860,780	118,567,305	112,894,688	95.2%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-9,386,603	-9,386,603	1,447,477	
L	Adjusted Fund Balance, Beginning	14,530,403	14,530,403	14,530,403	
L.1	Fund Balance, Ending (C. + L.2)	5,143,800	5,143,800	15,977,880	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	4.4%	4.3%		

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

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

Contract Period Settled (Specify) YYYY-YY	Management		Academic				Classified	
			Permanent		Temporary			
	Total Cost Increase	% *						
a. SALARIES:								
Year 1: 08-09								
Year 2: 09-10								
Year 3:								
b. BENEFITS:								
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.
COLA will be paid out from our reserves and operating funds.

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

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

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

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

BUDGET GLOSSARY

(Updated Sept 2010)

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. Currently, the rate is \$26 per semester credit unit.

Enrollment Restoration - The LAO's definition: Since 2002, over one-half of community college districts have experienced declining enrollment. State law allows these districts to retain enrollment funding for vacant slots in the year they become vacant in order to cushion district budgets from year-to-year enrollment volatility. However, districts *lose* enrollment funds from their base budgets for slots that remain vacant for a second year. Although individual districts lose funding in these cases, they are entitled to restore this reduction to their base budgets if they earn back the lost enrollment within three years. Unless the Legislature takes action to rebench these monies (as it did in 2007), the unrestored funding remains in the overall community college base budget during that three-year period. After three years, unused funds revert to the Proposition 98 Reversion Account.

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 of Trustees 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 – Refers to 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.")

Full-time Faculty Obligation (FT Obligation): Assembly Bill 1725 and implementing regulations (California Code of Regulations (CCR), Title 5, Sections 51025 and 53300 et. seq.) set a goal for percentage of hours taught/worked by full-time faculty at 75%. If a district is under the 75% goal, it must maintain its base number of faculty and apply a percentage of its growth revenue toward hiring new full-time faculty. The Chancellor's Office calculates a PROJECTED FT Obligation, a FINAL FT Obligation, and in some cases a REVISED FT Obligation. A district is required to meet the lowest figure. However, the Final or Revised figure is factored into the base in subsequent years (See CCR 51015(1)). If a district does not meet its FT Obligation, approximately \$60,000 is deducted from the district's apportionment for the year.

The FT Obligation and the 75% FTEF goal established through AB 1725 are related. However, they are not the same. Calculations to determine the FT Obligation and FT Percentage are defined by the California Code of Regulations. Each Fall term a district must report on whether or not it has met its

FT Obligation. At the same time, the FT Percentage is calculated and tracked. However, it is the FT Obligation requirement that a district must meet to prevent a deduction from its apportionment.

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.

Hours by Arrangement – determined as hours offered by college faculty as an adjunct to their classes, when faculty feel additional instruction would be beneficial to their students. HBAs are translated financially into full-time equivalent students (FTES). The more HBAs that appear in the curriculum, the greater the number of full-time equivalent students (FTES) reported to the State. The State uses FTES to determine the amount of funding, or apportionment, it will provide to the District. Accurate and legitimate documentation of HBAs is critical for proper funding.

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/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.

Opportunity costs. The value of an activity or opportunity that must be foregone to implement an alternative.

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

Parcel Tax - common term for a school district "qualified special tax". Cities, counties and other districts can also adopt special taxes. Special taxes are permitted by the Constitution, and require approval at an election by at least 2/3 of those voting on the measure. However, a bill pending in the Legislature would allow California voters to amend the Constitution to reduce the required vote to 55% for school district Parcel Taxes, the same as for school bonds.¹

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.

Refund. (*Noun*) An amount paid back or credit allowed on account of an over collection. (See Rebate.) (*Verb*) To pay back or allow credit for an amount because of an over collection or because of the return of an object sold. (*Verb*) To provide for the payment of an obligation through cash or credit secured by a new obligation.

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. It 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.

Small College Factor - A factor in funding formulas that recognizes the disproportionately higher per-student costs of operation for small colleges.

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 use. (3) Large quantities of supplies. The long-standing District Stores 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/allotment not yet expended or obligated.

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

Unit cost - The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure; e.g. total expenditure divided by the number of students equals cost per student.

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.

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).

Endnotes:

¹School Finance bulletin by the Public Finance Department at Orrick, Herrington and Sutcliffe LLP, April 2004.

**Most terms defined in this report come from the California Community Colleges Chancellor's Office or Systems Office website or documentation.