



Cañada College



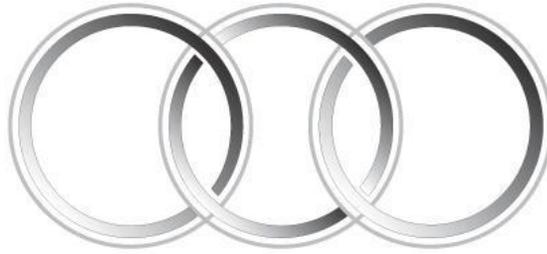
College of San Mateo

# San Mateo County Community College District 2011-12 Final Budget Report

Skyline College

District Office





SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**2011-12**  
***Final Budget***  
***Report***

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## CHANCELLOR'S MESSAGE

Dear Colleagues,

Unfortunately, as has been the case during recent years, there is virtually no good budget news to report as I write to you today. Although delivered just barely on time this year, the politically one-sided budget agreement hammered out in Sacramento at the end of June resulted in a \$6 million reduction to the District's 2011-2012 budget and includes a fee increase from \$26 per to \$36 per unit for our students, reductions in the funds we receive for each student we serve, cuts in numbers of students we can serve, and, once again, an unfunded cost-of-living adjustment. The State also continues some of its budget deception by deferring funding intended for use this year until the next budget year—system wide these deferrals amount to nearly \$1 billion, or one quarter of the system's total budget of \$4 billion. This year's State budget also includes a series of "trigger" mechanisms designed to institute further cuts to education if the State's anticipated revenue streams do not materialize. The size and scope of these triggers depend upon the severity of the revenue shortfall. Our budget anticipates a mid-year reduction and, for the first time in many years, we may be forced to use one-time reserves to hold off further cuts to programs and services during this budget cycle. Sadly, continued unprecedented cuts to the UC, CSU and Community College budgets that result in fee increases, cuts to services and programs and elimination of class sections are becoming the norm rather than the exception and, accordingly, California's Education Master Plan can no longer guarantee a public college education to anyone who can benefit from higher learning.



Fortunately, the value of education, and specifically a community college education, has not been abandoned by members of our community. During the 2010-2011 year, voters in San Mateo County graciously approved Measure G. Despite the State's inability to effectively deal with its budget issues, local funding from this four-year parcel tax is helping our colleges add class sections to the college schedules that enable students to progress toward the completion of their majors, degrees, and certificates. It will also enable the colleges to develop student support programs that ensure the presence of much needed counseling, tutoring and other forms of support that are fundamental to student success and achievement.

State funding for deferred maintenance, scheduled maintenance and other educational facilities has also been severely impacted by California's budget woes—District estimates indicate that \$200 million in facilities funding has been lost over the past three-year period. The community has offered its continued unwavering support in terms of our facilities as well. Through two general obligation bond measures, the District's 2001 and 2006 Facilities Master Plans have been completed. As part of those initiatives we have constructed award-winning, LEED certified flagship buildings, modernized others, and completed extensive landscape and infrastructure improvement projects. Through these improvements we have been able to respond to and serve the changing educational needs of our students. Later this year, we will again ask the community to pass a \$564 million bond measure in support of our 2011 Facilities Master Plan. We believe that our community truly understands the link between the challenges of the current fiscal

environment, increased demand for affordable higher education options and the role community colleges can play in training and re-training students to succeed in today's competitive, technologically advanced economy.

Once again, we find ourselves navigating through a tremendously challenging year. The District will continue to intelligently and methodically plan amidst the uncertainty. As always, the dedication, hard work and perseverance of our faculty and staff and their willingness to collaborate and find ways to work as effectively as possible is greatly appreciated for the ultimate benefit of our deserving students.

All my best,

Ron Galatolo  
Chancellor

# San Mateo County Community College District 2011-12 Final Budget Report

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**Acknowledgements:**

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*Photographs that appear in this book have been contributed by the Construction Planning Department, Facilities, Planning and Operations, the San Mateo Athletic Club staff and members, Vice Chancellor Tom Bauer and Skyline Bookstore Manager Kevin Chak.*

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## 2011-12 Final Budget Report

For the second time in a decade, California began the fiscal year with an enacted budget. Governor Jerry Brown signed the much contested State budget on June 30 amidst consternation and controversy. He issued the first veto to a California budget in history on June 15. The outcome was a budget consisting of assumptions of higher revenues, deep program cuts, deferred payments, and the threat of mid-year trigger cuts.

The on-time budget occurred as a result of the passage of Proposition 25 in November 2010 which allows the Legislature to pass a no-tax-hike State budget with a simple majority rather than the two-thirds vote that had been required for the past several years. The spending plan solves a \$26.6 billion gap identified in January through major program reductions, borrowing and transfers, and an assumption of major revenue improvement beyond what had been estimated in the January proposal. It reflects reductions assumed in March and changes proposed as part of the budget vetoed on June 15. It falls short in addressing much needed permanent structural change.

The following represents the Legislative Analyst's summary of the major solution categories:

- *\$11.1 billion in expenditure reductions*
- *\$11.8 billion in baseline revenue adjustments*
- *\$2.9 billion in borrowing, shifts, and fund transfers*
- *\$1 billion in new revenue changes (e.g., new and extended fees, revenue collections)*
- *\$0.5 billion in local realignment revenue impacts*

The budget agreement adjusts Proposition 98 funding downward by removing child care funding from Proposition 98 calculations starting in 2011-12 as well as shifting a portion of the sales tax from the State to counties beginning 2011-12 to pay for the realignment of public safety and related services.<sup>1</sup>

The final budget assumes General Fund expenditures of \$85.9 billion, a decrease of \$5.5 billion from the 2010-11 fiscal year. Given these actions, the Department of Finance anticipates a 2012-13 deficit of \$3.1 billion.

### COMMUNITY COLLEGE BUDGET HIGHLIGHTS

- No funding was provided for either growth or COLA (this amount would have been 1.67%)
- No restoration of the categorical program reductions that were enacted in the 2009 Budget Act
- \$400 million cut to base apportionments
- \$110 million in increased fee revenue based on an increase in fees from \$26 to \$36 per unit. This revenue mitigates the base cut for a net apportionment reduction of \$290 million. This will be allocated as a workload reduction with the intent that community college districts prioritize courses relating to transfer, career technical education and basic skills.
- \$129 million in new deferrals, bringing the total deferrals for community colleges to \$961 million
- Extension of categorical funding flexibility through the 2014-15 fiscal year
- The new suspension of two mandates; (1) sexual assault response procedures and (2) student records

Maintaining the base allocation to districts and the combining offset to the \$400 million cut results in fewer students being served. For our District, the workload reduction is a net 6.2% workload reduction.

Community colleges face several risks including the threat of mid-year triggers should assumed revenues not materialize. After the Legislative Analyst's Office (LAO) prepares its annual forecast of General Fund revenues

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<sup>1</sup> California Budget Project, July 8, 2011.

in November, the Department of Finance will prepare its own forecast of 2011-12 revenues. The higher of the two forecasts will be used to determine whether mid-year cuts are implemented and how much will be cut.

School Services of California provides the following explanation:<sup>2</sup>

### **Revenue Shortfall "Trigger"**

*Requires the Director of Finance to assess tax receipts in December 2011 and determine if the forecast revenue level for the Budget is on target or is falling short. **If the revenues are not as strong as expected**, then automatic spending reductions are triggered.*

- *If revenues for the year are estimated to be **less than \$1 billion** below the forecast, then **no changes** are required.*
- *If revenues fall **between \$1 billion and \$2 billion lower**, then a series of additional cuts are triggered, including a \$23 million across-the-board cut to child care and an **additional \$30 million reduction to community college apportionments**, accompanied by another \$10 increase to student enrollment fees (from \$36/unit to \$46/unit).*
- *If revenues fall **more than \$2 billion**, then the State will impose additional cuts to public education of up to \$1.9 billion—an **additional \$72 million reduction to community college apportionments** and the rest would be cuts to K-12 education.*

*As noted above, the determination of whether there is a need for a Tier 1 or Tier 2 reduction would be made mid-year—which means that, if enacted, the reductions and the fee increase would be implemented mid-year. The Department of Finance has stated that the fee increase will be used to backfill the additional cuts.*

On September 8, 2011, the Legislature approved ABx132 and SBx16 which delays the increase in fees from \$36 to \$46 per unit if the mid-year budget trigger occurs. Under the bill, the fee increase would not be effective until summer 2012. Both bills are now waiting for the Governor to sign one before becoming law. This would avert an administrative nightmare for colleges as the increase would have been implemented retroactively, a month after the start of registration for the spring term.

Based on the Adopted State Budget, the Community College League of California prepared scenarios to assist districts with budget planning and the impact of the cuts on each district.<sup>3</sup> It does not present a worst case scenario if revenues fall more than \$2 billion. The following two pages detail the League's projection for SMCCCD.

### **Notes and Assumptions**

- Each district's impact is calculated using Second Principal Apportionment information from 2010-11. **Final impact will change based on policy decisions, 2010-11 enrollment growth, and accounting adjustments by the Chancellor's Office.**
- For the scenario "State Adopted Budget," the projected cut is the district's proportionate share of a \$400 million reduction and projecting a \$25 million shortfall in student fee revenue, with a net reduction calculated based on the district's proportionate share of \$110 million in statewide fee revenue.
- For the scenario "State Adopted Budget with less than \$2 billion of new revenue," the projected cut is the district's proportionate share of a \$950 million reduction offset by new Proposition 98 revenue of \$350 million and projecting a \$25 million shortfall in student fee revenue, and a net reduction calculated based on the district's proportionate share of \$110 million in statewide fee revenue.

<sup>2</sup> The Community College Update by School Services, Inc., July 8, 2011

<sup>3</sup> Community College League of California website <http://www.ccleague.net/district-budget-impact/>

- In all cases, the student enrollment reduction assumes each college’s share of the net funding cut on the funding rate of credit FTES, converted to annual headcount on a 2.37 multiplier (the 2009-10 statewide average).

District projections:

San Mateo

**Budget Simulation: San Mateo County CCD**

2011-12 Base revenue (before reductions)	\$108,416,160
Share of state apportionment (excluding ELPT)	1.91%
Number and percent credit FTES	21,498 (99.47%)
Number and percent noncredit FTES	116 (0.53%)
Number and percent CDCP FTES	0 (0.00%)
Headcount enrollment breakdown (2009-10):	
• Cañada: 11,566 (24.3%)	
• San Mateo: 18,566 (39.1%)	
• Skyline: 17,377 (36.6%)	

Notes: ELPT = excess local property tax districts

Quick Comparison	<u>Scenario A:</u> Budget adopted on June 28	<u>Scenario B:</u> Adopted budget, with less than \$2 billion of new revenue causing "triggers" to be pulled.
Net apportionment cut	\$-6,055,000 5.6%	\$-7,438,000 6.9%
Workload reduction percent:	-6.15%	-7.56%
Lost FTES	-1,329	-1,633
Lost headcount:	-2,791	-3,429

**Detailed Scenarios**

**Scenario A: Budget adopted on June 28**  
**\$315 million net reduction to apportionment**  
*(\$290m net budget cut + \$25m fee shortfall)*

Apportionment reduction:	\$-6,055,000 5.6%
Lost FTES/Workload reduction:	-1,329
Lost headcount (est.):	-2,791
Lost headcount students by college:	

**Scenario A: Budget adopted on June 28**

- Cañada: 680 students
- College of San Mateo: 1,091 students
- Skyline: 1,021 students

Course sections reduced:	-443
Course "slots" reduced:	-13,292

**Scenario B: Adopted budget, with less than \$2 billion of new revenue, causing triggers to be pulled.**

**\$387 million net reduction to apportionment  
(*\$362m net budget cut + \$25m fee shortfall*)**

Caution: this scenario includes an assumed mid-year fee increase to \$46/unit, as included in the Budget Act, and uses the revenue to backfill an additional \$30 million cut to the apportionment.

Because a mid-year fee increase may not yield the revenue, districts may wish to increase the below cuts by a factor of 1.07751938.

Apportionment reduction:	\$-7,438,000 6.9%
Lost FTES/Workload reduction:	-1,633
Lost headcount (est.):	-3,429
Estimated lost headcount students by college:	

- Cañada: 835 students
- College of San Mateo: 1,340 students
- Skyline: 1,254 students

Course sections reduced:	-544
Course "slots" reduced:	-16,331

**Measure G/San Mateo County Parcel Tax**

Passage of Measure G was a historic accomplishment – the first of its kind for a community college. The impact that Measure G has had to our District is significant in stemming the cuts we have had to make. The real winners are the countless underserved students that are in pursuit of their academic dreams.

Following is a summary prepared by each of the College Presidents (Cañada Interim President James Keller, CSM President Mike Claire, and Skyline President Regina Stanback Stroud) regarding activities funded by Measure G in 2010-11. The Board of Trustees approved the spending plans presented by the Colleges in December 2010.

**Cañada College**

During the 2010-11 fiscal year, Cañada College allocated just over \$1.2 million in Measure G funding to improve both academic offerings and services to students. The college used Measure G resources to fund 142 class sections that served approximately 3,500 students.

Funds were also used to coordinate and improve basic skills, distance education, and work force development offerings. The Library and Learning Center expanded its evening and weekend hours, serving an additional 1,200 students. Math and English tutoring were also offered on Saturday for the first time.

Measure G funds allowed the college to expand its academic counseling, with 6,400 drop-in appointments utilized by students. Cañada College launched a new Peer Mentoring Program, a College for Working Adults Program, Neighborhood College, and added services for veterans and high school students making the transition to college (Priority Enrollment Program, Math Jam, and Word Jam).

**College of San Mateo**

College of San Mateo allocated close to 75% of Measure G funds in fiscal year 2010-11 to maintain an adequate level of course offerings and to add course sections in high demand areas, consistent with *Board Core Values*. The college also added online sections as a part of the additional course sections offered.

In addition, Measure G funds were used to provide student support services, which included additional counseling hours, as well as classified staffing support in high-priority instructional and student support services areas.

Finally, the college used Measure G funding to support innovative activities such as Math Boost and learning communities.

**Skyline College**

Skyline College allocated 73% of Measure G funds in Fiscal year 2010-11 to maintain adequate level of course offerings and to add course sections in high demand areas. Courses included basic skills, college and transfer level courses in the areas of language arts, social, physical and life sciences, Mathematics and Career Technical Education courses to prepare the workforce. Additionally, innovative programs and services were implemented including supplemental instruction, support for learning communities, business program accreditation and professional development to attract and retain qualified faculty and staff.

A little over 27% of Measure G funds were utilized to provide Counseling programs and other student services to promote student achievement, graduation and access to high-paying jobs. Measure G funds provided critical student support in Admissions and Records, Counseling, DSP&S, EOPS and Financial Aid, with emphasis on direct initial student contact. Notable achievements include a 20% increase in financial aid applications awarded; 10% increase in Student Educational Plans; outreach to 400 newly enrolled high school students; approximately 25,000 student transcripts digitized so students may assess their progress toward degree completion; a 12.6% increase in DSP&S service hours and a 9% increase in EOPS student enrollment.

For the current fiscal year 2011-12, the Colleges have tentatively received the same allocation as 2010-11:

Cañada College	\$1,914,605
College of San Mateo	\$1,860,000
Skyline College	\$2,072,611

The District expects \$7 million, roughly the same amount as last year. Each College is actively crafting requests for additional dollars that will be vetted and approved by the College Budget Committees through the existing shared governance process. Presentations will come before the Board of Trustees at a future date.

At the end of 2010-11, the District received a total of 807 senior exemptions totaling \$28,254. These exemptions are valid through 2013-14. The parcel tax budget can be found on Pages 95-99.

**2011-12 SMCCCD Budget**

The 2011-12 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:

**2011-12 Tentative Budget Assumptions**

1. Continuation of SB 361 funding as proposed at the State budget workshops. No fee increases.
2. 2010-11 FTES based on the District’s P-2 (Second Principal Apportionment) report to the State as of April 30, 2011:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,934
College of San Mateo	8,522
Skyline College	<u>8,535</u>
<b>Total</b>	<b>21,991</b>

3. 2011-12 FTES estimates based on the Colleges 3-year average in April 2011:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,579
College of San Mateo	8,239
Skyline College	<u>7,980</u>
<b>Total</b>	<b>20,797</b>

4. 2011-12 FTES based on funded State growth over 2010-11 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 2010-11 increase over 2009-10

**Summary**

Total Projected Revenue	\$108,458,234
Total Projected Expenses	<u>\$116,267,369</u>
Estimated Marginal Deficit	\$(7,809,135)

**2011-12 Final Budget Assumptions**

1. Continuation of SB 361 as proposed at the State budget workshops. Fee increase from \$26 to \$36. An increase in BOG waivers.
2. 2010-11 FTES based on the District’s P-A (Annual Principal Apportionment) report as of July 15, 2011:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,887
College of San Mateo	8,418
Skyline College	<u>8,368</u>
<b>Total</b>	<b>21,674</b>

3. 2011-12 FTES based on 2.4% workload reduction to 2010-11 funded FTES:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,769
College of San Mateo	8,281
Skyline College	<u>8,311</u>
<b>Total</b>	<b>21,361</b>

4. 2011-12 FTES based on no State growth over 2010-11 FTES goals and shifting of 500 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 2010-11 increase over 2009-10

**Summary**

Total Projected Revenue	\$106,914,526
Total Projected Expenses	<u>\$114,940,066</u>
Marginal Deficit	\$(8,025,539)

**NOTE:** The District shifted 600 FTES from Summer 2011 to 2010-11 to capture budget stability funding and to maximize 2010-11 FTES. This also gives the District a higher base from which to cut.

The SMCCCD final budget is projecting over an \$8 million deficit that will be partially covered by District reserves.

The chart below was prepared for the first day of Fall 2011 classes. To make productivity reports more accurate, contract courses (attendance method=OC) are excluded from Enrollment, FTES, WSCH, Load and Sections. Data from all prior terms still include these courses; however, the impact of this change is small. For detailed enrollment information, including enrollment history, please visit: <http://appserv1.smccd.net/dostats/> (Note: This link requires that you must be behind the District firewall.)

The decline in enrollment can be partially attributed to the increase in student fees from \$26 to \$36 per unit (over 38% increase) effective Fall 2011. Should the Tier 1 trigger occur, as determined by the Department of Finance at the end of December, the enrollment fee will increase from \$36 to \$46 per unit in Summer 2012.

**End of First Day of Classes**

Wednesday, August 17, 2011

Overview	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	15,357	-2.0%	25,183	0.2%	24,844	2.9%	65,384	0.7%
College Headcounts	6,462	-3.7%	9,904	-0.9%	9,726	2.6%	26,092	-0.4%
FTES*	1,991	-9.2%	3,545	-2.7%	3,430	-2.1%	8,966	-4.0%
Load**	514	-16.7%	548	-6.5%	575	-8.2%	550	-9.6%

Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	543	-7.5%	1,136	-4.1%	830	20.6%	2,509	2.0%
First-Time Transfer	472	-6.5%	822	1.4%	796	-8.4%	2,090	-4.3%
Returning	588	4.1%	871	2.5%	821	10.5%	2,280	5.7%
Returning Transfer	344	-0.9%	557	-6.1%	565	6.2%	1,466	-0.4%
Concurrent K-12	178	-3.8%	198	11.2%	105	1.0%	481	3.0%
Continuing	4,337	-4.1%	6,320	-0.9%	6,609	1.0%	17,266	-1.0%

Source: Hyperion Enrollment Static Reports

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

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

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

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

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

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

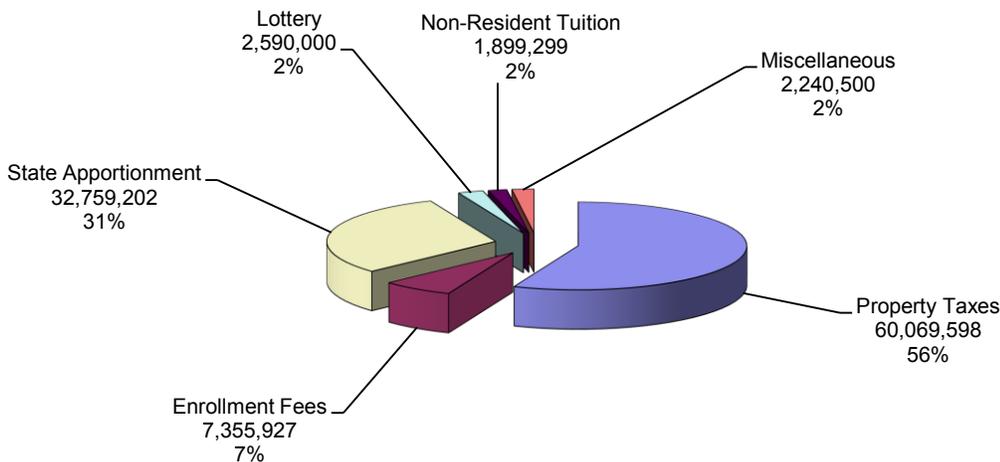
□□ FTE: The Full-Time Equivalent faculty count is determined by a set of rules provided to each college at the time the data are requested. Generally, the figures are the decimal fraction of the teaching hours or units (whichever is standard at a given college) ascribed to the faculty member for teaching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

### 2010-11 Unrestricted General Fund Revenue Assumptions

2011-12 Final	REVENUE
\$99,495,154	Base Revenue – Based on 2010-11 P2 Report. Base revenue includes student enrollment fees, property taxes, and State general apportionment.
-0-	Growth
2,590,000	Lottery – Projection is based on estimated receipts for 2010-11. Proposition 20 restricts a certain portion of lottery funding for the purchase of instructional materials which are part of the Restricted General Fund.
627,423	State Part-Time Faculty Parity – Office Hours, Medical
62,150	Apprenticeship – Projection is frozen at 2008-09 levels for continuing programs.
1,899,299	Non-Resident Tuition – The non-resident rate is \$203 per unit plus \$9 capital outlay fee which is now charged to all non-residents (i.e. out-if-state) not just applied to students of a foreign country (calculated based on State cost-related parameters and approved by the Board of Trustees on January 26, 2011) and an increase in enrollment.
600,000	Interest – Decreased short-term interest rates coupled with cash flow problems are expected to reduce interest.
-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 2011-12. 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.
1,640,500	Miscellaneous – Includes most current projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, community education, satellite dish income and other miscellaneous student fees.
<b>\$106,914,526</b>	<b>TOTAL PROJECTED REVENUE</b>

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

#### 2011-12 Unrestricted General Fund Revenue Sources



## General Fund Revenues

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

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

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

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

## 2011-12 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 118.

## District Cash Flow

The State continues its practice of delaying apportionments to schools. Community college districts face a staggering \$961 million total deferral in 2011-12. A chart detailing payments to schools can be found on Page 149.

Based on the deferral schedule, the District to once again will issue Tax Revenue Anticipation Notes (TRANS) and transact interfund borrowing as it has in the past to meet payroll needs and pay for current obligations. Under the current process, those certificates are repaid promptly.



Cash management has been critical during the last few years. The District has been able to accelerate cash inflows in collecting receivables. An effort is underway that would more aggressively implement District policy stating that students “pay to stay.” There have been numerous meetings and discussions regarding the most viable payment plan that will work for students in our community.

The Enrollment Services Committee comprised of student services and business services staff, will be implementing a payment plan effective Spring 2012.

**2011-12 BEGINNING BALANCE**

The 2011-12 beginning balance is \$20,625,632. The beginning balance includes reserves for specific projects and activities of the 2011-12 year that have been carried over into the new fiscal year as committed to those purposes.

The beginning balance also includes the District’s 5% contingency reserve and the 2010-11 site ending balances. The table below details the components of the District’s 2011-12 beginning balance.

<b>Project/Activity</b>	<b>Balance</b>
Professional Development	\$249,725
Program Improvement	21,006
Staff Development	118,270
Miscellaneous Designated Funds:	
Emergency Preparedness	354,790
Cañada SFSU Facility Contracts	281,811
Satellite Dish Contracts	605,581
Fleet Program	22,304
Equipment Surplus	36,384
Cañada UC Berkeley Science Labs	18,688
CSM Science Sales	6,402
Skyline Proctoring Service	12,151
Cañada President’s Innovation Fnd	8,140
Skyline President’s Innovation Fnd	912
CSM President’s Innovation Fund	9,124
Miscellaneous Projects	809,572
Apprenticeship	49,090
Site Prior Year Commitments	19,129
College Events Funds	127,469
Other Carryover	200,000
Site Ending Balances:	
Cañada College	828,646
College of San Mateo	959,459
Skyline College	988,995
District Office	387,305
Facilities	397,452
Contingency Reserve (5%)	6,029,412
Unallocated Balance	8,083,814
<b>Total</b>	<b>\$20,625,632</b>

**Reserves**

The 2011-12 Budget includes a District reserve of \$6,029,412 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 2010-11 ending balance also includes unallocated (non-committed) funds in the amount of \$8,083,814 which will be used as a reserve to cover deficits.

**2011-12 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 \$114,940,066, which represents a decrease of \$1,327,303 from the tentative budget estimate of \$116,267,369. Changes were due in large part to decreases in utilities. Beginning in 2009-10, the annual transfer of \$1.5 million from the General Fund does 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 2010-11 and settlements have been reached by the end of fiscal year 2010-11 with CSEA and AFSCME. A tentative agreement with AFT is pending membership approval.

## 2010-11 Unrestricted General Fund Expenditure Plan

2011-12 Final	EXPENDITURES
\$91,744,384	<p>Site Allocations – Includes allocations for salaries and benefits adjusted for growth per the allocation model, for step and column changes and longevity. Please refer to the following page for details.</p> <p>Benefits – Includes benefit increases known to date, but does not include potential health premium cap increases should they be included in salary agreements being negotiated. This also includes a benefit for the future cost for District paid retiree medical benefits to comply with GASB 45 requirements.</p>
7,788,000	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.
62,150	Apprenticeship – Expenditure budget corresponds with revenue assumption. Programs include automotive technology at Skyline College and electrician and sprinkler fitters at CSM.
3,424,631	Miscellaneous – Includes audit fees, banking and credit card fees, bad debt, IRS fees to process forms, AFT and Academic Senate release time, special events fund allocation, CALPERS/STRS administrative fee, community education and other miscellaneous fees.
4,050,648	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.
2,664,571	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.
1,098,422	Insurance – Includes \$291,000 transfer to Self-Insurance fund and property liability insurance coverage in the amount of \$807,422.
400,000	Consultant/Legal/Election – Includes \$200,000 in consultant and legal fees and \$200,000 for election costs.
337,780	Staff Development – Includes annual allocation for Professional Development, Management Development, and Classified Staff Development. The annual allocation of \$50,000 to the Trustees' Program Improvement fund remains suspended for fiscal year 2011-12 per Board of Trustees action on December 2009 as this is now funded through Measure G.
1,134,319	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 slightly for 2011-12.
-0-	Retirement Reserve Transfer – No transfer to the retirement liability account.
-0-	Museum of Tolerance – Temporary suspension of MOT activities.
<b>\$114,940,066</b>	<b>TOTAL PROJECTED EXPENDITURES</b>

**2011-12 BUDGETED EXPENDITURES**

The Unrestricted General Fund budget includes the following major uses:

**Salaries \$72,331,848**

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\*\* \$26,240,814**

Changes to benefit rates for 2011-12 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 2010-11, each site has the responsibility of managing its own benefits.

**Supplies \$11,692,768**

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

**Other Expenses and Services \$17,795,541**

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 \$ 63,209**

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 \$ 1,412,104**

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 \$129,536,285**

**Site Allocations**

**Cañada College**

Site Allocation	\$16,243,801
10-11 Ending Balance	<u>828,646</u>
Total	\$17,072,447

**College of San Mateo**

Site Allocation	\$28,325,307
10-11 Ending Balance	<u>959,458</u>
Total	\$29,284,765

**Skyline College**

Site Allocation	\$27,399,018
10-11 Ending Balance	<u>988,995</u>
Total	\$28,388,013

**District Office**

Site Allocation	\$10,489,036
10-11 Ending Balance	<u>387,305</u>
Total	\$10,876,341

**Facilities**

Site Allocation	\$ 9,287,222
10-11 Ending Balance	<u>397,452</u>
Total	\$ 9,684,674

**Total**

Site Allocations	\$91,744,384
10-11 Ending Balance	3,561,857
Other	<u>-0-</u>
Total	\$95,306,241

*The 2010-11 site ending balances will be used to partially cover deficits in the current fiscal year.*

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

*\*\*Benefit rates are now calculated using the fringe chargeback method rather than actual percentages.*

### Budget Summary

**Revenue**

Beginning Balance	\$ 20,625,632
2011-12 Revenue	<u>106,914,526</u>
Total	\$127,540,158

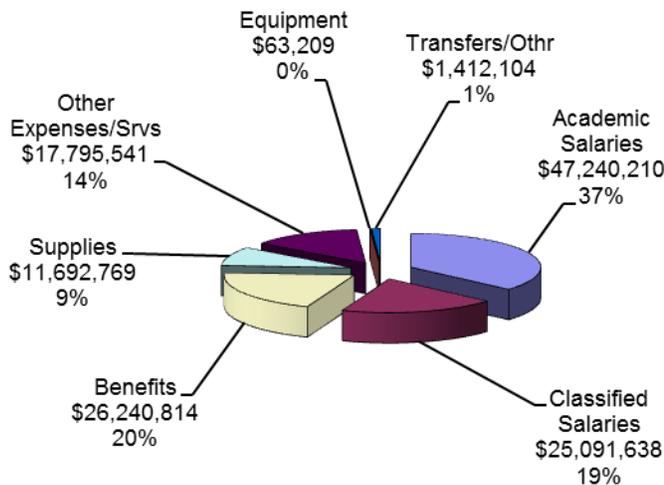
**Expense**

Site Allocations	\$91,744,384
Central Services	23,195,677
2011-12 Committed	<u>14,596,224</u>
Subtotal	\$129,536,285

Contingency	6,029,412
Total	\$135,565,697

Deficit	\$(8,025,539)
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2011-12 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 2011-12 include:

Kathy Blackwood, Interim Executive Vice-Chancellor, Committee Chair

Eloisa Briones, Budget Office, Skyline

Ray Chow, Interim Chief Financial Officer, Dist

David Clay, Academic Senate, Cañada

Laura Demsetz, Academic Senate, CSM

Robert Hood, Classified, Cañada

Jacqueline Gamelin, Academic Senate, CSM

Maggie Ko, Classified, CSM

Barbara Lamson, Classified, Skyline

Vickie Nunes, Budget Office, Cañada

Masao Suzuki, AFT, Skyline

Linda Whitten, Academic Senate, Skyline

Jozsef Veres, AFSCME, Cañada

Student representatives from each campus

## **OTHER FUNDS**

### **SELF-INSURANCE FUND**

The District is entering into its sixth 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 2011-12. Nevertheless, property and liability insurance costs will increase by 12 percent in 2011-12 due to the increased square footage resulting from the addition of several new buildings constructed using our bond dollars. In addition, refurbished buildings have resulted in higher values that have, in turn, resulted in increased property insurance expense.

Workers' compensation insurance costs have also increased by 9.9%. Claims administration costs have also increased to \$85,000. 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. Last year it increased by 26% and this insurance has gone up an additional 41% for 2011-12. 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 (losses almost exceeding the premium paid) imposes a high experience modification impact upon the insurance rate.

The 2011-12 budget, detailed on Page 60, totals \$547,714. Estimated income is \$1,650,000 which consists of a \$1,650,000 transfer from other sources. The net beginning balance of the Self-Insurance Fund is \$8,629,438.

### **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 2011-12, shown on Page 62, totals \$27,654,116 which includes debt reduction principal and interest payments. Estimated income is projected at \$27,725,100. The net beginning balance is \$22,040,501. The schedule for long term debt can be found on Page 148.

### **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 2011-12 Final Budget includes the most current data available. A list of the specific programs and grants can be found on Pages 64-66.

Included in the Restricted General Fund are the Health Services and Parking Programs. Health fee income is estimated at \$929,003. Parking fee income is estimated at \$3,100,959. 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 are 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 2011-12, as shown on Page 71, is \$24,780,907. The net beginning balance in the Restricted General Fund is \$6,801,874.

## **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 74-75.

The 2011-12 budget detailed on Page 80 totals \$52,355,801. Budgeted income is projected at \$14,932,000. The Bond Construction Fund, a sub-account of the Capital Projects Fund, was established for the deposit of proceeds from the sale of bonds. Deposits are used to meet the costs of property acquisition, facilities planning, inspections, surveys, new construction, modernization, and new equipment.

### **Capital Improvement Program**

The focus of the Capital Improvement Program for fiscal year 2011-2012 is the close out of the College of San Mateo Design-Build Project, Skyline College Design-Build Project, and Building 5/6 at Cañada College. These projects, which represent approximately 70% of the value of the District's second phase of the Capital Improvement Program (CIP2), have been completed on schedule and on budget. Staff and students have occupied CSM Building 10, Skyline College Building 4 and Cañada College Building 5/6.

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

As of June 30, 2011, \$437 million of the \$473 million (with interest) Measure A proceeds passed in the November 2005 general obligation bond, have been spent or encumbered by contract. The District's Sources and Uses document is adjusted regularly to keep pace with the construction completion and to free up last remaining funds for college requested small projects.

At the August 10, 2011 Board of Trustees meeting, the Board approved the 2011 Facilities Master Plan and adopted a resolution ordering an election in November 2011 to authorize the issuance of school bonds for future construction.

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. 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 2011, but are subject to change.



Cañada College Building 5/6 Stelevator



Cañada College African Slate Monument

**Completed Projects** – The following projects were completed between 2010 and 2011:

- Cañada Vista Faculty/Staff Housing
- Campus Tree Trimming Project
- Cañada College Road Paving
- Building 9 Student Services Remodel
- Veteran’s Center
- Buildings 5/6 Student Center/Classroom Modernization (State-funded)
- Parking Lot 4 Planter and Entrance Upgrade, Fire Road Paving
- Cañada Exterior Painting Project
- Various small projects, including Building 16 Science Lab Improvement, Building 5 Health Services Modifications, Building 9 CIETL and Office Improvements and Building 22 Mentoring Program

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

- Electrical Infrastructure Upgrades (State-funded)
  - Completed construction February 2012

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

- Cañada Dining Room Remodel
  - Construction November 2011-April 2012
- Several small projects including Gym Bleacher Replacement, Light Pole Banner and Signage Project, Storm Water and Site Drainage Repair and Cañada Parking Lot Lighting Efficiency Upgrades

- Construction Fall 2011 and Spring 2012

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding:

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

## College of San Mateo



College of San Mateo College Center



College of San Mateo Diagonal

**Completed Projects** – The following projects were completed between 2010 and 2011:

- CIP2 Design-Build Project
  - Health and Wellness Building 5
  - Aquatic Center
  - CSM Chiller Plant
  - KCSM Tower and Antennae Relocation
  - Sitework Improvements
  - Building 4 Stelevator
  - Building 10 College Center
- Buildings 12/15/17/34 Design Build Modernization
- North Gateway Project Phase 1: Electrical Load Center 8 and Tree Maintenance
- Building 9 Improvements and Restroom Modernization
- Hillsdale Parking Lot Project
- CSM Exterior Painting Project
- Various small projects, including CSM Building 1 Renovation (Health and Psychological Services and Public Safety), Building 16 Veteran's Center, Building 32 Track and Grounds Exterior Storage

**Active Construction Projects** – There are no projects currently under active construction.

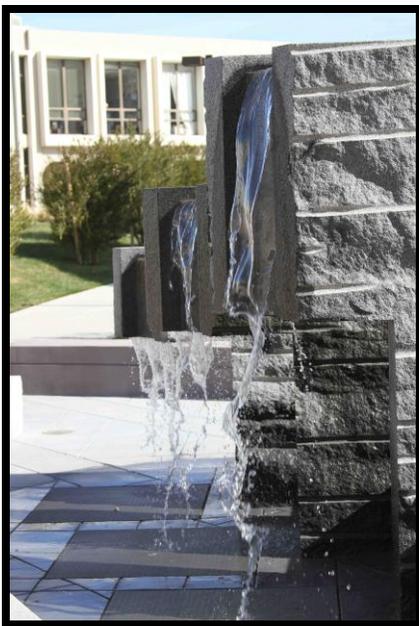
**Active Planning Projects** – The following projects are in the planning stages at CSM:

- North Gateway Project
  - Phase 2: Demolition of Buildings 21-29, Landscape, Hardscape
  - This project has been bid, but award and subsequent construction is forthcoming, pending resolution of a law suit.
- Edison Parking Lot
  - This project has been bid, but award and subsequent construction is forthcoming, pending resolution of a law suit.
- Several small projects including CSM Building 12 and Colonnades Reroof, Aquatics Building Management System Integration, Parking Permit Shelters, Building 10 East Deck Modifications, Vehicular Entry Security Cameras, Expansion of Diagonal Edge and Lighting Upgrade and the Building 8 Hall of Fame

**Future State Capital Outlay Funded Projects** –The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding:

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

*Skyline College Building 4*



**Completed Projects** – The following projects were completed in 2010 and 2011:

- New Building 11 Automotive Transmission Facility
- Building 4 Multicultural Center, Cosmetology, Administration and Classrooms
- Sitework and Roadway Improvements
- Building 1-A Powerhouse
- Spark Point and Veteran’s Center
- Skyline Exterior Painting Project
- Skyline Building 5 Library Research Computer Station
- Skyline Loma Chica Child Development Center Remodel
- Various small projects were completed in time for Fall 2011, including Skyline Building 2 Computer Network Program Relocation, Building 4 NE Stair and Lighting, Skyline Building 1 Administration Backfill, Career Center Renovation

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

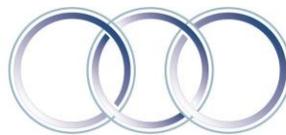
- Electrical Infrastructure Upgrades
  - Construction completion February 2012

**Active Planning Projects** – There are several small projects in the design and pre-construction phase:

- Skyline Pacific Heights Environmental Science Lab
- Skyline Building 1 CALT Remodel
- Building 6 Seryery remodel and Floor Upgrade
- Electric Vehicle Charging Stations

**Future State Capital Outlay Funded Projects** –The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding:

- Building 2 Workforce and Economic Development Prosperity Center



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**District Wide Active Planning Projects:**

- Boilers BAAQMD Emissions Upgrade Project
  - Upgrade Boilers to meet new Bay Area Air Quality Management District standards for emissions
- District Office Parking Lot Soil Investigation and Improvements

**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 123-147 of this report. Total income and expenditures for the Associated Student Body (ASB) for the fiscal years 2009-10 and 2010-11 are listed below:

<b>Associated Students Income</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$113,490	\$96,792	\$(16,698)	-14.71%
College of San Mateo ASB	208,792	186,438	(22,353)	-10.71%
Skyline College ASB	158,997	144,714	(14,283)	-8.98%

<b>Associated Students Expenditures</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$76,841	\$51,535	\$(25,305)	-32.93%
College of San Mateo ASB	156,969	124,104	(32,864)	-20.94%
Skyline College ASB	65,842	85,830	19,988	30.36%

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. While expenditures on student activities have significantly cut back at College of San Mateo (21%) and Canada College (33%) in 2010-2011, Skyline College's current year expenditures were up by 30%. The increase at Skyline was largely due to the increases in programs support, publicity and conference expenses by \$27,857 compared to 2009-2010.

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

<b>Associated Students Net Income</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$36,649	\$45,257	\$8,607	23.49%
College of San Mateo ASB	51,823	62,334	10,511	20.28%
Skyline College ASB	93,155	58,884	(34,271)	(36.79%)

## **Bookstores**

Fiscal year 2010-11 was the most challenging year that the Bookstores have seen in a number of years. The enrollment decreases at all colleges due to the economic crisis in the State, coupled with a power failure at College of San Mateo on the second day of fall classes, translated into significantly weaker sales with an overall 10% reduction in sales. The continued success of campus auxiliary services and commercial operations is dependent on a strong, stable enrollment year to year. Significant enrollment decreases and other acts beyond our control 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 financial surplus. This is a significant accomplishment as the loss in sales of \$760,000 would normally all but doom any operation. However, despite the enormous drop in sales, the Bookstore returned a surplus of \$196,000 to its reserve, just \$10,000 less than the year before. The entire Bookstore team is to be credited with these stellar results. More of the detail around this success will be discussed below.

As the most visited place on any college campus, the Bookstore is charged with both meeting and exceeding the needs of students, faculty and staff. The 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.

### **College Center**

After just over two years operating the Bookstore out of Building 34, the new Bulldog Bookstore opened in the brand new state-of-the-art College Center (Building 10) at College of San Mateo. This exquisite new four story signature building is located at the heart of the CSM campus. Among the many occupants of the building are the Bulldog Bookstore, PAWS for Coffee, The Market (all Bookstore run operations), the Bayview Dining Room, Student Services, Business Services, administration, faculty and the Digital Media program.



The building opened on April 8, to the delight of the entire campus. The brand new Bookstore is a well-designed, comfortable place for students and staff to come to peruse the newest collegiate retail items, pick up a latte, an afternoon snack at the market...and of course, all of their supplies and academic needs. The feedback from all visitors has been wonderful and sales have already increased due to the addition of the coffee and convenience enterprises under the Bookstore umbrella. The completion of this building marks the end of construction that has impacted the Bookstores since 2005 when the Skyline Bookstore began the design and programming of their new location in Building 6, opened in 2007, and the renovation of the Cañada Bookstore in Building 2 in 2008. This

academic year will be the first in a number of years in which the Bookstores will all operate without swing moves and temporary spaces. The entire management, classified and student staff are extremely grateful to the District for the support of our mission to serve students and staff in the best equipped, beautifully designed Bookstores in the Bay 10.

### Staffing Changes

We are very fortunate to have our management and classified staff in all three Bookstores. This year, two more former CSM students have risen through the ranks at the Bookstores. James Peacock, a graduate of CSM, was named the manager of the College of San Mateo Bookstore after working as a student employee, a short term employee and Textbook Manager. James served as Interim Manager for 18 months after the retirement of Judy Worster. We are thrilled to have James leading the team at the CSM Bookstore.

We have also welcomed another CSM alumnus home. Ben Cathie worked as a student employee at CSM and through the completion of his Bachelor's degree, after which he left to work in an elementary school. However, when the position of Shipping and Receiving Operations Assistant opened up at the CSM Bookstore, Ben enthusiastically applied and was hired as the new Operations Assistant. Ben has learned the operating system quickly and has used his organizational skills to improve our processes in the Bookstore. Ben possesses an enormous amount of patience and is a mentor to many. His patience and understanding are main reasons why his customer service is among the best there is on the Bookstore team.

Faamanu Alala was a student employee with us while attending Cañada College. Faamanu worked as a cashier and was especially instrumental in helping to initially open the Pony Espresso coffee shop run by the Cañada Bookstore. Faamanu learned so much about it that when the position of Operations Assistant at Cañada Bookstore opened, she immediately applied. Faamanu is the latest addition to the Cañada team and is a great asset to the store. In addition to overseeing the operations of the very successful Pony Espresso, she has become very involved working in the Supplies Department and has created very innovative, cost saving kits for students that include textbooks or required supplies along with other items to assist them with their studies.

At this point, all but only one of the classified and management staff in the Bookstores started as student employees. We are very proud of our record of employing students and training them to eventually lead the stores now and in the future.

Shortly after the spring semester, long time staff member at CSM Jo Pisa made the decision to retire from the District. Jo worked at CSM for more than 20 years and spent almost all of those years working at the front end. Jo was always the first smiling face that new and returning students saw when they entered the Bookstore. Jo was instrumental in mentoring many student employees and other students in her time at the Bookstore and really became a second mother to many. Jo will be missed by all at CSM but especially by her co-workers. We wish her the best in her future endeavors.

### Coming in 2011-12

The Bookstore team is very excited about incorporating the reprographic operation at Skyline College into the District Bookstore organization, along with the new Campus Copy and Post located at CSM in College Center, beginning July 1, 2011. The synergy between the copy center and the Bookstore will result in improved service in the copy centers as they will now be operating as retail enterprises. Student employees will be able to learn new skills and have additional opportunities to work and the copy centers will benefit from a larger support organization of the Bookstore team. We will be adding services to both copy centers including FEDEX and mail services, as well as UPS shipping at reduced rates using the bookstore shipping contract.

We are equally excited about the incorporation of the two coffee concessions that will be part of the Bookstore operation to join Pony Espresso which has operated at Cañada College for three years. CSM has already opened PAWS for Coffee in College Center this April. Serving Starbucks products, sales have been very strong as speed and friendly service are the best things we serve; the coffee is pretty good, too! In January 2012, we will open the new coffee concession at Skyline College which will reside in the Pacific Café servery in the Student Services Building (Building 6). We expect construction to be complete by December 2011 and look forward to opening on the first day of classes in January 2012.

The coffee enterprises add a valuable flavor to the Bookstores. Coffee and books have always gone together! In addition, it has allowed for the Bookstore to supplement weakening textbook sales with a dynamic and profitable sales category that improves our bottom line considerably. Not only do these concessions help add skill sets to our classified team, but they also allow us to offer more jobs for students.

### Course Materials Sales

The sale of new and used textbooks, coursepacks, digital books and rental books are the core mission of the District Bookstores and account for roughly 85% of the total sales in the District Bookstores. 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 our faculty and academic support staff as well as publishing company representatives to ensure that the Bookstores meet their goal in providing the right book at the best price at the exact time the student needs it. In addition to this, the Bookstore managers are charged with obtaining as many used textbooks as possible as well as identifying titles to add to our textbook rental program. The Bookstore managers also work closely with the academic department support staff, faculty and deans to coordinate constructive dialogue with publisher representatives to offer customized textbook packages and incentives that will result in lower prices for students as well as a more useful, tailored product for the students' learning experience.

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

This year, textbook sales dropped, with an 8% overall reduction in new textbook sales and a 26% drop in used textbook sales. Course pack sales increased by a modest 4%. A bright spot continues to be our textbook rentals which increased by 27% this year. The decline in textbook sales can be explained in large part by the reduced enrollment. The increase in rental textbooks also affects the sale of textbooks. The more textbook titles we 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 also continue to be increases in the number of custom packages adopted. Custom packages are designed for a specific course by a professor and a publisher working in coordination with the Bookstore management team. Custom textbooks often have a pricing advantage for students and allow a professor to customize the material specifically for his or her class, leaving out other material that may not be 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 on-line competitors which have cropped up this year, doing everything from selling books to renting books, have been an additional challenge for brick and mortar college bookstores across the country. Despite all of our challenges, the unit sales of textbooks decreased only 7% over last year.

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 serves as a model for college bookstores around the country. Thanks to the joint efforts of Vice Chancellor Tom Bauer, the District Foundation team (in partnership with our District Bookstore and auxiliary vendors) and the very innovative work on the part of Cañada Bookstore manager Jai Kumar in collaboration with campus partners, more than \$100,000 was raised and allocated to fund the purchase of additional textbooks for the rental program now active at all three of the Colleges. In addition, the Bookstores added \$80,000 worth of books to the program using its 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 more than 1,200 titles in the textbook rental programs at the three Colleges, spanning most disciplines. These efforts account for the increase in textbook rentals this year. Late in the academic year, Skyline College President Regina Stanback Stroud committed \$100,000 and CSM President Mike Claire committed \$10,000 to the textbook rental programs for their campuses. These generous commitments will undoubtedly make a major impact on the 2011-12 academic year, with many more volumes and hundreds of titles added to the textbook rental program.



Textbook rentals increased 27% this year over last year. In fiscal year 2009-10, the Bookstores rented textbooks valued at \$815,000 for \$203,000, saving students a total of \$612,000. In 2010-11, students rented textbooks valued at \$1.1 million dollars for \$277,462, saving students \$832,000. The program has saved students more than \$2.8 million since 2005 with recent inventory additions increasing that number exponentially. We expect the cumulative savings to top \$4 million dollars by the Fall 2012 semester with our rental library, which started out with 35 titles in 2005, now exceeding 1,200 titles spanning almost all disciplines and growing at a rapid pace thanks to the support of the Colleges and generous donors. Special acknowledgement and continuing congratulations go to Jai Kumar, 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 and enabling it to be duplicated at both CSM and Skyline.

**2010-11 Course Materials Sales Comparison  
SMCCCD Bookstores**

<b>CSM</b>	<b>Description</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$ Difference</b>	<b>% Difference</b>
	New	\$1,734,330	\$1,408,765	\$(325,565)	-23%
	Used	879,696	633,996	(245,700)	-39%
	CoursePacks	63,769	87,854	24,085	27%
	<b>Total</b>	<b>2,677,795</b>	<b>2,130,615</b>	<b>(547,180)</b>	<b>-26%</b>
	Rental	17,988	24,519	6,531	27%
	NTE (Unit Sales)	\$2,979,210	\$2,352,169	\$(627,041)	-27%
<b>SKYLINE</b>	New	\$1,643,364	\$1,605,889	\$(37,475)	-2%
	Used	627,693	558,476	(69,217)	-12%
	CoursePacks	87,322	72,237	(15,085)	-21%
	<b>Total</b>	<b>2,358,379</b>	<b>2,236,602</b>	<b>(121,777)</b>	<b>-5%</b>
	Rental	42,703	85,144	42,441	50%
	NTE (Unit Sales)	\$2,651,100	\$2,691,100	\$40,000	1%
<b>CANADA</b>	New	\$886,252	\$950,152	\$63,900	7%
	Used	370,403	295,843	(74,560)	-25%
	CoursePacks	49,783	49,877	93	0%
	<b>Total</b>	<b>1,306,439</b>	<b>1,295,872</b>	<b>(10,567)</b>	<b>-1%</b>
	Rental	143,079	167,799	24,720	15%
	NTE (Unit Sales)	\$1,952,438	\$2,015,805	\$63,367	3%
<b>TOTAL District</b>	<b>New</b>	<b>\$4,263,946</b>	<b>\$3,964,806</b>	<b>\$(299,140)</b>	<b>-8%</b>
	<b>Used</b>	<b>1,877,792</b>	<b>1,488,315</b>	<b>(389,477)</b>	<b>-26%</b>
	<b>CoursePacks</b>	<b>200,875</b>	<b>209,968</b>	<b>9,093</b>	<b>4%</b>
	<b>Total</b>	<b>6,342,613</b>	<b>5,663,089</b>	<b>(679,524)</b>	<b>-12%</b>
	<b>Rental</b>	<b>203,770</b>	<b>277,462</b>	<b>73,692</b>	<b>27%</b>
	<b>NTE (Unit Sales)</b>	<b>\$7,582,748</b>	<b>\$7,059,074</b>	<b>\$(523,675)</b>	<b>-7%</b>

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

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. It is very unfortunate as these requirements all but ended Apple's relationship with most community college bookstores across the country as few could meet these requirements. 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. Apple will return to the 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 \$224,000 this year over last year. As there is little to no gross margin on computer sales, we experienced a commensurate decrease in our cost of sales. So, while disappointing, there was little impact to our bottom line from the loss of these sales. The unfortunate reality is that we will not be able to offer this valuable service to our campus community. The District Bookstore team has expanded our offering of Dell computer products in stores this year and has recently started to offer Hewlett Packard products. We will continue to offer products and services that offer the best value for our customers.

### Student Employees

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

### 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:

- \$122,000 in salary and benefit support to the District, which offsets Fund 1 expenses
- \$67,700 in support to the Peninsula Library System
- \$6,000 per year in student textbook scholarships
- \$14,000 per year in product donations to campus causes
- \$83,000 in product to support the textbook rental program

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

### Financial Information

The Bookstore Fund budget for 2011-12 totals \$7,422,700 as indicated on Page 82. The net beginning balance for the Bookstore Fund is \$6,873,577. 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, 2010 through June 30, 2011. It includes Fall 2010, Spring 2011 and Summer 2011 semesters.

<b>Bookstore Sales</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$ Change</b>	<b>% Change</b>
Regular Merchandise Sales	\$ 7,445,858	\$ 6,909,140	\$ (536,718)	-7.21%
Computer Products Sales	427,188	202,988	(224,201)	-52.48%
Total Merchandise Sales	\$ 7,873,046	\$ 7,112,128	\$ (760,919)	-9.66%

Regular merchandise sales have decreased substantially 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 \$91,000 increase in the sale of high margin food and convenience items, as well as increase of \$40,000 in the sale of school and office supplies, gifts and sundries, helped offset the decrease in textbook and computer product sales.

Computer sales, as stated previously, have declined sharply 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 is now ended for the Bookstores, 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 but also the strict management of our inventory. The Bookstore reported a shrinkage (loss) of 4 tenths of 1 percent this year. The industry standard is 2%. This is attributed to the introduction of an additional physical inventory performed in October of each year going forward. We experimented with the October inventory this year. What we discovered is that by running two physical inventories each year, it was much easier to research and identify discrepancies. After the success we achieved this year, this will be standard practice for the Bookstores each year. Total Operating Expenses increased slightly this year due to a number of factors, including increased software and hardware maintenance fees as well as wage and benefit increases. Despite the loss of the other income derived from the commission on Apple sales, we realized an increase in interest and other income. This is due in large part to the increase in textbook rentals this year. We actually saw reductions in all other categories of other income and interest income.

The most impressive result highlighted below is that despite a \$760,000 loss in sales this year, we managed to return a net surplus of \$195,000 to our reserve. This is only \$10,000 less than we returned last year. This result could not have been accomplished without the hard work of every Bookstore employee. It is truly noteworthy in such a difficult financial climate for the State and our District. Despite the challenges that face us from competitors all around and from the enrollment issues, we remain confident that we will continue to meet our financial goals and provide exceptional service to the Colleges and the District.

Below is a summary of comparative figures:

<b>Bookstore Recap</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$ Change</b>	<b>% Change</b>
Total Merchandise Sales	\$ 7,873,046	\$ 7,112,128	\$ (760,919)	-9.66%
Cost of Goods Sold	5,543,684	4,668,077	(875,606)	-15.79%
Gross Profit	2,329,363	2,444,050	114,803	4.92%
Total Operating Expenses	2,352,108	2,431,960	79,852	3.39%
<b>Net Income from Operations</b>	<b>(22,746)</b>	<b>12,090</b>	<b>34,836</b>	<b>153.15%</b>
Interest and Other Income	432,995	456,670	23,675	5.47%
Net Income Before Other Expenses	410,249	468,760	58,511	14.26%
Other Income: In-Kind Donation, POS System	0	0	0	100.00%

Other Expense: Salary/Benefits, POS Contribution, Donations	204,250	272,920	68,670	33.62%
<b>Net change in Fund Balance</b>	<b>\$ 205,999</b>	<b>\$ 195,840</b>	<b>\$ (10,159)</b>	<b>-4.93%</b>

While the Bookstores ended 2010-11 in the black after all expenses, it was 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. In addition to using our new facilities to their maximum potential, we will continue our commitment to focus on all efforts to improve service, offer more used textbooks, continue to grow the rental program, further integrate digital textbooks at all three Colleges, increase the amount of custom and institutionally adopted textbooks 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 2011-12 totals \$169,300 as indicated on Page 84. The net beginning balance in the Cafeteria Fund is \$334,603.

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

- The District’s beverage vending service partner is Pepsi Bottling Group. The contract was awarded effective July 1, 2007 ending on June 30, 2012.
- The District’s snack vending partner is Action Vending. The contract was awarded on January 1, 2007 ending on December 31, 2011.
- 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 expired 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 2011-12 year as per the option to renew in the contract.

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



College of San Mateo had a mobile kitchen procured to augment operations after the demolition of Building 5 (where the CSM cafeteria was previously housed). The CSM campus was served by the mobile kitchen and the newly opened Le Bulldog (located in the Health and Wellness Building (B5) for the majority of 2010-11 academic year until the grand opening of College Center (B10) on April 8, 2011. The Bayview Dining Room in College Center is the premier eatery and gathering space on campus. On the first day of operation, the dining area was crowded with students who immediately made themselves at home. The servery boasts two serving stations. The first, with a brick oven, serves handmade pizzas, calzones, all things Italian, Mexican as well as our daily special which includes Indian, Chinese, Italian, Mexican and American dishes. The other station, Rick’s American Grill, serves up all grill items including

burgers, chicken, pork as well as paninis, soup and a full sandwich shop. The salad bar is fully stocked with more than 40 items to create your own special salad. The addition of this new building has indeed changed the campus physically as it has given the students, faculty and staff a renewed sense of pride. The dining area has exceeded all sales expectations as students and staff continue to work closely with Rick McMahon's team to refine the menu to address the culinary tastes of our community.

Skyline College's Pacific Café continues to thrive. Located in the Student Services Building (B6) opened in 2007, Pacific Café has long been "the place to be" at the Skyline campus. There is seldom an hour of the day when the area is not packed with students studying, eating, socializing or cozying up in front of the signature fireplace located in the center of the dining area. There will be significant menu changes coming to Pacific Café in the 2011-12 academic year after consultation with students and staff as well as changes to the servery itself to incorporate a coffee shop within its walls to more efficiently serve students and provide another area for students to congregate.



The cafeteria at Cañada College located in Building 5 was closed for renovation after classes in December 2009. 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. Despite the challenges of working in such a small environment with limited menu options, the campus community continues to patronize the Farm Hill Grill regularly. Part of the success is due to the fact that the students are actively engaged with the staff and have regular meetings with Rick and his team to let them know what they are craving. While the construction of the cafeteria and dining room are still under way, the Farm Hill Grill is further supported by the efforts of the Bookstore team who have increased the amount of sandwiches, paninis and other prepared foods they sell in the bookstore and at the Pony Espresso, operated by Bookstore staff.

Food service income has markedly decreased, booking a loss of \$80,898 last year. The primary reason for the loss was the disposal of the mobile kitchen at CSM which was sold in March 2011. Further affecting sales is the State fiscal crisis which has severely impacted not only the enrollment at all three Colleges but a decline in catering requests throughout the District. The good news is that with the opening of College Center, there has been a significant increase in food service sales at that location as well as rental of the facility by outside groups. These rentals have not only brought in rental revenue to the District but also increased food sales resulting in commissions for the District. We expect the cafeteria fund to return to profitable operation in 2011-12.

Vending income has decreased by 7.55% 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. Machines are slowly coming back on line as we open new buildings but the vending sales are still impacted by the lower enrollment at each college.

Overall expenditures have increased substantially this year due to the disposition of the mobile kitchen. All other expenses related to the repair and maintenance of equipment at the three College dining locations is in line with where they were last year.

Income from food service and vending contracts enables the District to provide food and beverage services to the students. These combined resources, along with interest income, also 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 General Fund dollars go to support any Enterprise Operation.

**Cafeteria Fund summary:**

<b>CAFETERIA FUND</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$ Change</b>	<b>% Change</b>
Food Service Income	\$104,568	\$121,153	\$16,585	15.86%
Vending Income	80,718	74,627	(6,092)	-7.55%
Interest Income	2,390	2,922	532	22.24%
Other Income	1,113	5,004	3,891	349.71%
Total Income	\$188,790	\$198,702	9,912	5.25%
Expenditures	171,732	279,600	107,868	62.81%
Net change in Fund Balance	\$17,058	(\$80,898)	(\$97,956)	574.27%

The 350% increase in Other Income is due to facilities rental income received in the spring shortly after the new College Center (Building 10) opened.

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:

- \$6,000 per year of the 3 year contract in student scholarships (\$2,000 per campus).
- \$27,900 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:

- \$20,000 donation each year of the five year contract used to support college endeavors.
- \$11,768 in support of the textbook rental program in 2011-12 based on a \$1.00 per case rebate on sales through the bookstores and cafeterias; we receive this support each year.
- \$13,500 in donated product each year of the five year contract; each campus receives 100 free cases of Pepsi product each year of the contract.
- \$6,000 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:

- \$3,000 in student scholarships per year each year of the five year contract (\$1,000 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, our goals as a District. Each of them is a valued partner for which we are all grateful.

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

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. 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; this includes a large main floor and four exercise studios on the second level, along with 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 which provides credit classes, non-credit classes, community education and adaptive fitness.

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

An enormous amount 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. We 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. Having just completed our first full year of operation, here are just some of the highlights:

#### **District Participation Highlights:**

- Holiday Toy Drive – CSM student parents.
- Worked with Mario Mihelcic, Admissions Assistant Certifying Official for veterans benefits, to create a special club membership program for veterans.
- Worked with Gus Petropoulos and SMCCCD retirees to create a special membership program for all district retirees.
- Collaborative partnering with the Physical Education Department to assist in work skills development. SMAC is positioning itself as a ‘teaching’ health club. CSM students observe SMAC classes and will be co-teaching SMAC classes to gain work experience.
- Complimentary cosmetology services offered to SMAC members – event was a huge success for the Cosmetology Department.
- Participated in making the most recent blood drive a success by our signage/posters and word of mouth.
- Hosted dance events for CSM along with CSM dance recital practices.
- Participated in the Gay Pride Parade with SMCCCD on June 26, 2011.

- Hosted a bench press competition for Peninsula Family Services honoring Gina Tringale.
- San Mateo Unified High School District workability program – serving special needs students who work within SMAC learning job skills.

### Courtesy Desk

**Member use:** 170,278 averaging 14,189 month

**Student use:** 97,134 averaging 8,094 month

The Courtesy Desk at the San Mateo Athletic Club has evolved, functioning as a campus concierge since its opening in April 2010. Though there are several directories around campus to help students navigate easily, the courtesy desk team is asked questions throughout the day for the location of and directions to various buildings on campus. We have also helped campus visitors better understand the campus parking policies.

The San Mateo Athletic Club has also received outstanding comments about the friendliness of our front desk staff, which continues to exceed expectations in customer service. From greeting members to handling transactions varying from personal training to apparel to cleaning locker rooms, the Courtesy Desk has their hands full every day and continues to provide the best possible experience for all members.

One of the goals of San Mateo Athletic Club is to integrate the student and membership populations. This is crucial to the success of the club and is handled primarily at the Courtesy Desk as well. Enforcing campus policies as well as club policies requires a staff that is well versed with the whole campus and is intimately aware of everything that goes on within our walls.

One of the highlights of our first year of operation was member appreciation month in April 2011. This month included unique offerings from Aquatics, Group Exercise and Fitness. Members were very excited to take part in these offerings. A special program or class was offered each day in April. Some days also included free gifts that were given out at the desk. Perhaps our most enjoyable day was the day of the Royal Wedding between William and Kate. We decorated the desk and served tea and biscuits all day long. We even had to make a few runs to the local grocery store just to keep up with member demand.

### SMAC Aquatics

The Aquatics facility has rapidly gained a reputation as a premier aquatic facility within Northern California. To further accommodate the demands on this area, the District has re-allocated space within Building 8 to create a Lifeguard safety station and an Aquatics Director Office which allows the Director direct access to the pool deck with increased visibility of swimmers as well as more immediate attention to lifeguard needs. There is also a Family Changing room and unisex restroom which affords parents the opportunity to assist opposite sex children.

### **Events Hosted**

- Zone 1 North Championships (USA swimming), January 29-30, 2011; 8 of our own swimmers qualified with A times and participated. One parent attending this swim meet was Stanford Women's Swim Team Head Coach, Lea Mauer; her son Luke told her that this was the best pool he has ever seen!
- Threshold Racing Pre Season Burn Series Adult Triathlon, January 16, February 13, and March 13, 2011
- Threshold Racing Jenny's Light Kids Triathlon Series, May 1 and July 3, 2011
- San Mateo County Special Olympics Swim Competition, April 9, 2011; 75 athletes competed.
- Pacific Masters Swimming Excel Weekend, June 10-12, 2011; guest speakers included Cal Men's Head Coach Dave Durden and US Olympian and NBC Analyst/Broadcaster Rowdy Gaines.

- San Mateo Masters Founders Day Swim Meet, June 26, 2011; 123 swimmers entered the meet and 2 world records were set in the pool.

### **Bulldog Swim Club**

Our team began in September 2010 with 40 young swimmers. After marketing directly to our members as well as in local area media publications, we now have 125 young swimmers on our team. The age range of our swimmers is from 5-17 years. We have a wide range of competitive, recreational and developmental swimmers.

Summer league and dual meets hosted by SMAC:

- July 28, 2010 - Summer League Championships
- Oct. 26, 2010 - Dual Meet with PJCC
- Nov. 11, 2010 - Dual Meet with Highlands
- June 22, 2011 - Tri meet with SSF and Highlands
- June 29, 2011 - Dual meet vs. PSL
- *One of our swimmers, Nicholas Tong, qualified for Spring 2011 Junior Olympics in 50 yard Freestyle!*
- 24 of our swimmers competed in 7 USA swim meets throughout the year.

### **Swim Lessons**

- 4 Adult Swim Clinics (averaged 25 participants in each)
- 159 Kids in Summer Group Swim Lessons
- 101 Kids in Fall/Winter/Spring Group Lessons
- 76 Kids in Private Swim Lessons
- 18 Adults in Private Swim Lessons
- 17 Adults in Group Lessons

### **Pool Rentals**



**Pool space was rented by the following teams and organizations for practices:**

- Serra High School (both water polo and swim seasons)
- Aragon High School (both water polo and swim seasons)
- San Mateo High School (both water polo and swim seasons)
- Hillsdale High School (both water polo and swim seasons)
- Notre Dame High School (both water polo and swim seasons)

- Highlands Recreation Center
- Odyssey Middle School
- Peninsula Women's Water Polo Team
- Lions Water Polo Team
- Golden State Water Polo Team
- Scuba Fusion for scuba classes
- Aquan Scuba and Kayak classes
- San Mateo Youth Foundation
- Team in Training
- Special Olympics
- KOA swim team
- Otters Swim Team
- South San Francisco Swim Team
- Mavericks Swim Team
- Ladera Swim Team
- Peninsula Covenant Swim Team
- PASA Swim Team (Alpine location)
- USA Water Polo Olympic Development Teams
- Golden Gate Triathlon Club
- Affinity Triathlon Team
- USA Coast Guard
- US Naval Sea Cadet Program

### **San Mateo Masters**

- Currently have 204 members registered with our team.
- In April we brought on two stellar coaches:
  - Head Coach Tom Reudy has held Masters world and national records. He won the National Championships and has been a 10 time All American swimmer.
  - Assistant Coach Jane Worden was a member of the USA World Championship Team in 1978 and swam for Stanford Women's Swim Team for 4 years.
- 31 swimmers attended the Pacific Masters Short Course Meters Championships in October 2010 and finished 3<sup>rd</sup> place as a team.
- 27 swimmers attend the Pacific Masters Short Course Yards Championships in April 2011.
- We had 5 teams enter the Trans Tahoe Relays July 23, 2011.
- One team finished 1<sup>st</sup> in their division and two teams finished 2<sup>nd</sup>.

### **Former Olympians who have worked out with Masters team:**

- Ugur Taner
- Josh Davis (carried the Olympic Flag, Captain of the US Team in 2000)
- Micheal Keitel
- Rowdy Gaines

### **American Red Cross Certifications**

- We have taught 7 Lifeguard Certification Courses (certified 70 students)
- We have taught one Babysitting Training Course (6 participants)
- One Junior Lifeguard Course (6 participants)
- Took a team of 6 SMAC lifeguards to the Lifeguard Games Competition on July 31, 2011. All of these were led by our Lifeguard Supervisor, Courtney Muzio.

**Membership Department**

Every day our membership representatives interact with members from the San Mateo community, many of whom have various memories of CSM. It amazes us how CSM is a part of so many of their lives and everyone loves to share the story of their connection to CSM, whether they are alumni; their children attend or attended; they met their spouse on campus; they took a special class that turned to a love of photography; or even competed on a swim team years ago. They are happy to be a part of CSM and be back on campus as a member of SMAC.

Established Corporate Memberships with:

- Kaiser
- Akamai
- Solar City
- San Mateo Unified School District
- NextTag
- NetSuite
- San Mateo County Public School Employees Corporate memberships = 325 members/250 memberships

Community involvement with appearance at health fairs and/or fund raisers for:

- NCAPOA (Northern California Asian Police Officers Association)
- SFPOA (San Francisco Police Officers Association)
- Solar City
- San Mateo Unified High School District
- CSM Health Fairs
- Net Suite

**Membership Statistics**  
Year ending June 2011



	Membership	Members
<b>Community Member</b>		
Individual	714	714
Couple	348	690
Family	93	336
<b>Total</b>	<b>1,155</b>	<b>1,740</b>
<b>Senior</b>		
Individual	236	236
Couple	143	284
<b>Total</b>	<b>379</b>	<b>520</b>
<b>Faculty/Staff</b>		
Individual	108	108
Couple	52	104
Family	4	12
<b>Total</b>	<b>164</b>	<b>224</b>
<b>Corporate</b>		
Individual	190	190
Couple	50	99
Family	10	36
<b>Total</b>	<b>250</b>	<b>325</b>
<b>Student</b>		
Individual	373	37
Couple	55	122
Family	9	38
<b>Total</b>	<b>437</b>	<b>533</b>
<b>Grand Totals</b>	<b>2,385</b>	<b>3,342</b>

## **Group Exercise Department**

### *Statistics:*

Taught 3,309 classes

49,335 students attended

Averaging 15 students per class (industry average is 12 per class)

SMAC started the Pilates Internship program with the CSM Pilates mat program. We have hired 5 Instructors who have taken the CSM Pilates Mat certification.

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

- January 30 - Dr. Emily Spical (owner of “Evidence based Fitness Academy”; author of “Every day is your Runway”; creator of Catwalk Confidence and V-Core Workout; a regular on the television shows The Doctors, Dr. OZ, and Oprah; and a writer for several fitness magazines) conducted the following workshops at SMAC: “Functional Foot and Ankle” and “Barefoot Balance Training”
- May 22- AFAA Primary Group Fitness Certification; SMAC hired 2 Group Fitness persons from this certification
- June 5- STOTT Pilates Beginning BOSU Workshop
- June 5- STOTT Pilates Intermediate BOSU Workshop
- June 26- Spinning Certification - SMAC hired 3 Spinning Certified persons from this certification
- June 27- Spinning Creative Coaching Workshop
- June 27- Spinning Cadence Workshop

EXO Pilates Chair Workout was created and demonstrated in May, creating a new fee-based program within the Group Fitness Pilates Program.

### **Upcoming events:**

SMAC will be hosting the following Certifications and Workshops for continuing education for fitness professionals; these will be open to students, members, and the community.

- Saturday, August, 27, 8am-6pm - ZUMBA Basic 1 Certification
- Saturday, September, 10 - Spinning Certification
- Sunday, September, 11 - Spinning and Core Workshop
- Sunday, September, 11 - Spinning and Yoga Workshop
- Sunday October, 2 - Dr. Emily Spical
  - Evidence Based Fitness Academy
  - Functional Foot and Ankle Level 2
- October 22 and 23 - Peak Pilates Basic Mat for the Fitness Professional

## **Fitness Department**

- 1,994 Smart Start new member orientations averaging 166 per month

### **Programs offered**

- TRX
- Qui Gong / Tai Chi

- Individual Program Design
- Power Circuit
- Weight loss for Women w/ Stacy
- Posture Perfect
- Stretch and Flexibility
- Beginners Athletic Conditioning
- Butt Buster
- Zumba 1010
- Awesome Abs
- Flexibility 101
- Women on Weights
- Weight Training for 50+
- Beginners Athletic Conditioning
- Kettlebells 101
- Gym Toys
- Boot Camp
- Test Drive the Trainer

### Member Highlights

- Mark Boscacci has attended SMAC 200+ days in a row – has lost over 20 pounds; was featured in the San Mateo County Times fitness editorial.
- Sharon Sakai, Join date 4/1/2010 – takes almost every GE class, rarely takes a day off.
- Ginny Hibbs, Join Date 4/13/2010 – enrolled in CSM Pilates Instructor Training Program-Mat and now Reformer; plans to teach pre/postnatal pilates.
- John Rossi – severely injured in a motorcycle accident 6 years ago; visits the club 2-3 days per week assisted by his parents who are in their mid-70’s; has made huge strides in his ability to walk unassisted.
- Richard Thesing – drives from Atherton as “SMAC has the best facilities for persons with disabilities.”
- “What a difference a year makes. In July 2010, I was walking on the treadmill and noticed the sparkle of our beautiful SMAC pool. I asked myself, ‘Why am I in here when I could be enjoying that crisp, clean water?’ In August, I joined our San Mateo Masters even though I could barely swim 25 yards without gasping for air. I didn’t know that I was about to change my life. With the help of Coach Tom and the encouragement of my fellow teammates, I have improved well beyond my expectations. Now, I swim 3-5 days a week, can reach over 1000 meters without stopping or becoming winded and I am training for my first open water swim. The best thing is that for the first time in my 50+ years on this planet, I feel like an athlete.” - Deb Atherton, member since April 2011.
- “I have worked with Art Rodriguez since January 2010. Art is friendly, professional, and client-satisfaction oriented. He observes my form carefully and makes suggestions to avoid injury and improve my skill. He has worked with me to modify exercises while I recovered from a (non-SMAC) 5th toe fracture that had sidelined me from all but weight lifting and swimming. His continued enthusiasm and commitment to the program allowed me to retain my fitness through the LONG 8 week recovery. This is a testament to his patience and professionalism. He has willingly worked with me on exercises that are important to maintaining/building my bone strength and improve my rock climbing skills. I greatly appreciate his thoughtfulness in thinking about what is important for my athletic pursuits and tailoring my workout appropriately. He has figured out how to challenge my core in new and interesting ways! I highly recommend Art as a personal trainer at SMAC.” - Linda D. B. Kiss, Ph.D., P.E., member since July 2010.
- 30+ of Adaptive PE students matriculated into short term (between semesters).
- 12 Adaptive students have joined SMAC as members.



Of the entire SMAC staff, 51% are students, faculty or staff as illustrated below.

	Number	Percent
CSM Students	26	25.74%
District Faculty/Staff	5	4.95%
Students from Skyline/Canada	1	0.99%
Students outside SMCCD	15	14.85%
Faculty/Staff outside district	3	2.97%
Former CSM Students	2	1.98%
SMAC Staff - Student/Instructor	52	51.49%
<b>Total SMAC staff</b>	<b>101</b>	

Operating as an enterprise through the District Auxiliary Services and Enterprise Operations 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 reserve 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 reserve 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.

**CSM Fitness Center financial summary:**

	<b>3 months (Apr - Jun)**</b>	<b>Whole Year</b>
<b>CSM Fitness Center</b>	<b>2009-2010</b>	<b>2010-11</b>
<b>Operating Revenues</b>		
Registration and Membership	178,444	1,493,940
Personal Training	10,582	129,154
Aquatics	19,415	280,854
Parking	6,202	53,816
Group Exercise	-	31,391
Retail	-	5,905
Other Income	4,410	8,671
<b>Total Operating Revenue</b>	<b>219,053</b>	<b>2,003,731</b>
Operating Expenses	382,036	1,912,060
<b>Net Operating Income/(Loss)</b>	<b>( 162,983 )</b>	<b>91,670</b>
<b>District Support</b>		
District Support Income	-	78,712
District Support Expense	-	64,862
<b>Net Change in Fund Balance</b>	<b>( 162,983 )</b>	<b>105,520</b>
**FY 2009-2010 data is for 3 months only and therefore not comparable to FY 2010-2011		

The financial performance of SMAC has been outstanding this year. Revenue has exceeded all expectations and we have returned \$105,000 to our reserve against a predicted loss of \$186,000. SMAC was actually not projected to begin making money until its third year of operation and not break even until the end of the fourth year. Due to the first class facility, as well as the professionally managed operation, we have experienced explosive membership growth this year. As we enter our second full year of operation, we expect membership to remain strong. We do not anticipate that we will be able to continue growing at the same rate due to the size of our facility but we will continue to maximize our membership. In addition, we will continue to explore new partnerships and offer more continuing education programs and certification classes to add to the workforce development part of our mission.

The mission of SMAC is more than providing a revenue stream to the District. The mission of SMAC is to create a healthy environment that engages students, staff and community members in the pursuit of health and physical fitness. With a facility such as this, the emphasis is on enjoying exercise for its own sake and learning fitness habits for life. This means that students have a place where they can focus on lifetime fitness goals and individual achievement, and community members can find opportunities to improve their health and well-being.

SMAC also engages the community. The interaction between community members and students sharing the same space in pursuit of similar goals has been an invaluable asset for both groups. The engagement of members of the community on college life has been equally important. SMAC has attracted many of our neighboring schools to partner with us in the use of the facility.

With much excitement and as a result of significant collaboration, the College academic team and the SMAC team have worked to brand SMAC as a “teaching health club”. This is certainly an innovative concept for a college and a health club! This partnership will offer students at College of San Mateo who are pursuing a career in the growing fitness industry (despite the current economic conditions) to work as interns in SMAC, perform field work and team teach with certified instructors to earn certificates that will qualify them to work in the community as fitness professionals. This planned synergy between the academic program and our program represents fully the vision of what a professionally managed health club in our District could do, not only for revenue generation but also for workforce development. SMAC is successfully addressing the District’s strategy to make the entire Health and Wellness building a premier Career-Technical Education facility in the County of San Mateo and in the State. SMAC provides a vital ingredient to this endeavor.

We are very proud of the accomplishments made at SMAC in such a short period of time. We continue to exceed expectations on all levels and will always strive to be the best facility in the Bay Area which offers not only a place to work out, but also a place to teach, learn and develop habits, knowledge, skills and abilities that will benefit all those we serve for a lifetime.

The San Mateo Athletic Club budget for 2011-12 totals \$2,087,587 as indicated on Page 86. The net beginning balance is (\$215,983).

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## **CHILD DEVELOPMENT FUND**

The Child Development Fund detailed on Pages 90-94 maintains the required financial accounting for the District’s child development centers. The Fund was established by the Board of Trustees on April 8, 1981, to account for the Child Development Center at College of San Mateo (Mary Meta Lazarus Child Development Center). During Spring 1996, the Skyline College Children’s Center was established. In Fall 1998, the Cañada College Child Development Center opened and operated for five years before closing in 2002-03. The College then subcontracted its portion of the contract with the California Department of Education (CDE) for subsidized child development services to various agencies in San Mateo County until 2008-09. Beginning in 2009-10 and continuing through 2011-12, the College has agreed to let the CDE temporarily contract directly with county agencies such as the City of Pacifica pursuant to an agreement between the CDE and the San Mateo County Office of Education.

The Skyline College Child Development Center submitted an application in July 2011 to the California Department of Social Services Community Care Licensing Division, to request an increase in capacity of the maximum number of preschool children that can be served due to the renovation of the former Loma Chica school. Once approved, the Center will relocate and expand services at this site which is located next door to the existing facilities.

The 2011-12 budget for the Child Development Fund totals \$1,018,133. Estimated income is projected at \$789,451. The net beginning balance of the Child Development Fund is \$188,778. Income and expenditures are based on 2010-11 and adjusted by a Board of Trustees approved increase in non-subsidized fees.

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

The Student Aid Fund detailed on Pages 102-106 includes the 2011-12 estimated allocations from the Federal government for Pell Grants (PELL), Supplemental Educational Opportunity Grants (SEOG), and Federal Direct Student Loans (FDSL), as well as estimated State funding for Cal Grants.

The 2011-12 budget for the Student Aid Fund totals \$20,808,446. Estimated income in the Student Aid Fund is also \$20,808,446. The net beginning balance of the Fund is \$284,278. Estimated amounts for scholarships from the SMCCC Foundation that are being disbursed through District accounts are also included. The Academic Competitiveness Grant program ended in 2010-11.

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 2011-12 totals \$2,380,000 as shown on Page 108. The net beginning balance in the fund totals \$26,537,647. 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.

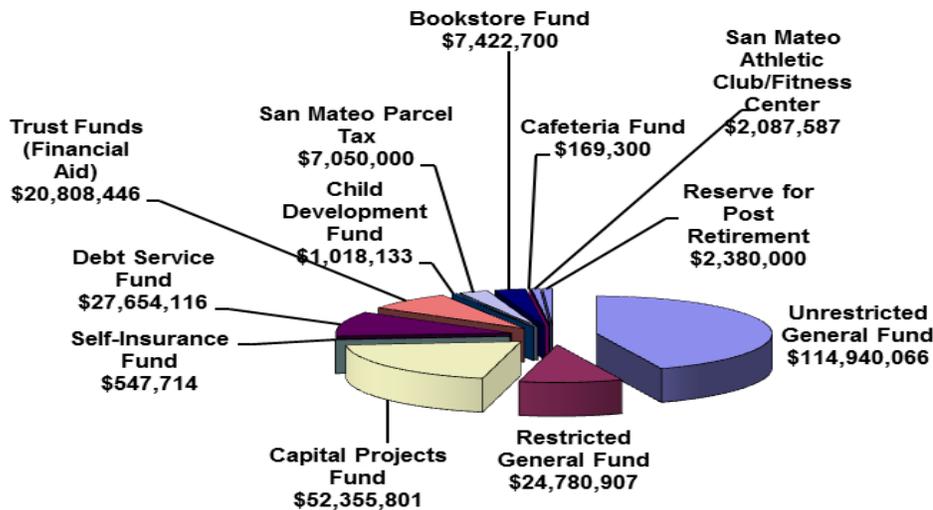
In the past few years, this Fund has been generated by transfers made from the Unrestricted General Fund. Effective July 1, 2009, these transfers will come from all funds and will be charged as part of the benefit expense in those funds. This reserve is small compared to the total liability already incurred, 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.

In 2009-10, the District established an irrevocable trust. Establishing the trust and the agreements does not obligate the District to place funds in the trust, and funds may be disbursed from the trust for any current retiree benefit expense. This tends to lessen the negative aspects of the trust and continues to allow the District cash management flexibility. The District has deposited \$15 million into this irrevocable trust so far. This budget allows for \$10 million to be transferred into the trust in 2011-12.

### 2011-12 FINAL BUDGET SUMMARY

The 2011-12 budgets for each fund include, for the most part, expenditure budgets. For fund balance information, please refer to Pages 46-47. The relationship of each fund to the total Final Budget is illustrated in the following table.

Fund	2011-12 Budget	% of Total
Unrestricted General Fund	\$114,940,066	44.00%
Self-Insurance Fund	547,714	0.21%
Debt Service Fund	27,654,116	10.59%
Restricted General Fund	24,780,907	9.49%
Capital Projects Fund	52,355,801	20.04%
Bookstore Fund	7,422,700	2.84%
Cafeteria Fund	169,300	0.06%
San Mateo Athletic Club (SMAC)	2,087,587	0.80%
Child Development Fund	1,018,133	0.39%
San Mateo Parcel Tax (Measure G)	7,050,000	2.70%
Trust Funds (Financial Aid)	20,808,446	7.97%
Reserve for Post-Retirement Benefits	2,380,000	0.91%
<b>TOTAL</b>	<b>\$261,336,901</b>	<b>100.00%</b>





SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Budget Tables**

**Page 45 – SMCCCD Funds Chart**

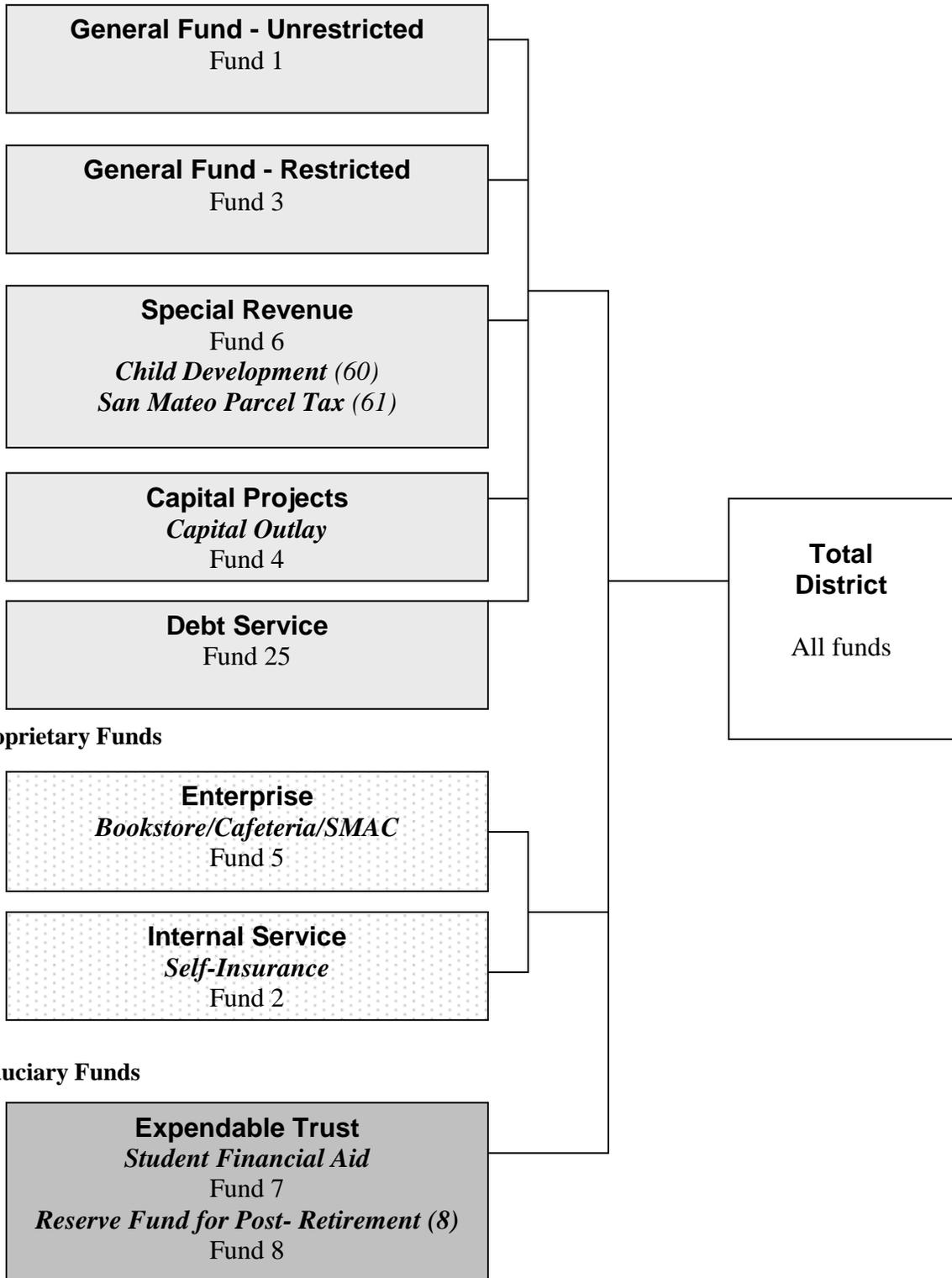
**Page 46 – 2011-12 Adoption Budget**

**Page 48 – 2010-11 Year-End Actuals**

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# San Mateo County Community College District Funds

## Governmental Funds



**San Mateo County Community College District**  
**2011-2012**  
**Final Budget - All Funds**



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

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

**Revenue**

1	Federal Revenue	0	4,260,646	202,800	0	0	0
2	State Revenue	46,860,944	9,967,104	307,800	0	14,012,000	117,300
3	Local Revenue	60,053,582	9,003,324	278,851	7,050,000	920,000	27,607,800
4	<b>Total Revenue</b>	<b>106,914,526</b>	<b>23,231,074</b>	<b>789,451</b>	<b>7,050,000</b>	<b>14,932,000</b>	<b>27,725,100</b>

**Expenses**

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

**Transfers & Other**

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

**Fund Balance**

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

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

**San Mateo County Community College District  
2011-2012  
Final Budget - All Funds**

Proprietary Funds				Fiduciary Funds			Total District All Funds	
Enterprise Funds			Internal Service	Expendable Trusts				
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	0	19,893,446	0	24,356,892	1	
0	0	0	0	515,000	0	71,780,148	2	
7,650,000	237,000	2,300,000	0	400,000	207,500	115,708,057	3	
<b>7,650,000</b>	<b>237,000</b>	<b>2,300,000</b>	<b>0</b>	<b>20,808,446</b>	<b>207,500</b>	<b>211,845,097</b>	4	
4,700,000	0	0	0	0	0	4,700,000	5	
0	0	0	0	0	0	56,872,858	6	
1,490,000	21,000	1,129,133	26,842	0	0	39,646,367	7	
455,000	6,300	270,992	10,871	0	0	32,841,201	8	
45,000	65,000	0	10,000	0	0	20,628,824	9	
732,700	77,000	687,462	500,000	0	30,000	33,324,444	10	
0	0	0	0	0	0	76,283,311	11	
<b>7,422,700</b>	<b>169,300</b>	<b>2,087,587</b>	<b>547,714</b>	<b>0</b>	<b>30,000</b>	<b>264,297,005</b>	12	
0	0	0	0	0	0	1,412,104	13	
0	0	0	1,650,000	0	2,380,000	4,030,000	14	
0	0	0	0	0	0	(1,412,104)	15	
0	0	0	0	0	0	8,025,539	16	
0	0	0	0	(20,808,446)	(10,000,000)	(59,712,175)	17	
<b>0</b>	<b>0</b>	<b>0</b>	<b>1,650,000</b>	<b>(20,808,446)</b>	<b>(7,620,000)</b>	<b>(47,656,636)</b>	18	
227,300	67,700	212,413	1,102,286	0	(7,442,500)	(100,108,544)	19	
6,873,577	334,603	(215,983)	8,629,438	284,278	26,537,647	302,319,460	20	
0	0	0	0	0	0	0	21	
<b>7,100,877</b>	<b>402,303</b>	<b>(3,570)</b>	<b>9,731,724</b>	<b>284,278</b>	<b>19,095,147</b>	<b>202,210,916</b>	22	

**San Mateo County Community College District**  
**2010-2011**  
**Year-End Actuals - All Funds**



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

**Revenue**

1	Federal Revenue	0	5,484,154	202,800	0	0	0
2	State Revenue	47,789,589	8,402,551	307,800	0	4,888,870	117,300
3	Local Revenue	70,702,653	7,781,068	278,851	7,055,081	1,307,371	27,607,800
4	<b>Total Revenue</b>	<b>118,492,242</b>	<b>21,667,773</b>	<b>789,451</b>	<b>7,055,081</b>	<b>6,196,241</b>	<b>27,725,100</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	42,396,370	4,243,358	133,986	3,452,039	192,394	0
7	Classified Salaries	22,084,999	7,797,160	494,799	400,702	3,007,828	0
8	Employee Benefits	25,532,463	3,449,084	313,840	426,516	1,101,962	0
9	Materials & Supplies	1,629,936	2,404,600	60,539	46,885	8,066,779	0
10	Operating Expenses	10,467,734	3,778,828	10,004	53,641	9,727,636	0
11	Capital Outlay	73,243	506,122	1,680	5,800	73,094,574	0
12	<b>Total Expenses</b>	<b>102,184,747</b>	<b>22,179,153</b>	<b>1,014,849</b>	<b>4,385,583</b>	<b>95,191,172</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	\$0	3,520,239	406,988	0	0	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(1,840)	(449,810)	0	0	0	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	(11,657,906)	(703,581)	(1,260)	0	0	(27,654,116)
18	<b>Total Transfers/Other</b>	<b>(11,659,746)</b>	<b>2,366,848</b>	<b>405,728</b>	<b>0</b>	<b>0</b>	<b>(27,654,116)</b>

**Fund Balance**

19	Net Change in Fund Balance	4,647,752	1,855,467	59	2,669,499	(88,994,933)	70,984
20	Beginning Balance, 7/1/10	15,977,878	4,946,405	188,719	0	347,692,521	22,040,501
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/11</b>	<b>20,625,630</b>	<b>6,801,872</b>	<b>188,778</b>	<b>2,669,499</b>	<b>258,697,588</b>	<b>22,111,485</b>

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

**San Mateo County Community College District  
2010-2011  
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	19,893,446	0	25,580,400	1
0	0	0	0	515,000	0	62,021,110	2
7,568,798	198,702	2,003,731	(32,876)	400,000	430,353	125,301,532	3
<b>7,568,798</b>	<b>198,702</b>	<b>2,003,731</b>	<b>(32,876)</b>	<b>20,808,446</b>	<b>430,353</b>	<b>212,903,042</b>	4
4,668,077	0	0	0	0	0	4,668,077	5
0	0	0	61,369	0	0	50,479,516	6
1,439,047	64,203	1,161,194	29,780	0	0	36,479,712	7
449,469	17,680	255,463	0	0	0	31,546,477	8
43,417	65,913	0	431,139	0	0	12,749,208	9
772,949	131,804	495,403	0	0	30,000	25,467,999	10
0	0	0	0	0	0	73,681,419	11
<b>7,372,959</b>	<b>279,600</b>	<b>1,912,061</b>	<b>522,288</b>	<b>0</b>	<b>30,000</b>	<b>235,072,408</b>	12
0	0	0	0	371,991	0	4,299,218	13
0	0	78,712	1,680,459	0	2,406,374	4,165,545	14
0	0	0	0	(13,421)	0	(465,071)	15
0	0	0	0	0	0	0	16
0	0	(64,862)	0	(20,950,913)	(10,000,000)	(71,032,638)	17
<b>0</b>	<b>0</b>	<b>13,850</b>	<b>1,680,459</b>	<b>(20,592,343)</b>	<b>(7,593,626)</b>	<b>(63,032,946)</b>	18
195,839	(80,898)	105,520	1,125,295	33,849	(7,211,880)	(85,583,447)	19
6,677,738	415,501	(321,504)	7,504,143	250,430	33,749,527	439,121,859	20
0	0	0	0	0	0	0	21
<b>6,873,577</b>	<b>334,603</b>	<b>(215,984)</b>	<b>8,629,438</b>	<b>284,278</b>	<b>26,537,647</b>	<b>353,538,412</b>	22

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District**  
**2011-2012 Final Budget**  
**Unrestricted General Fund (Fund 1) - Cañada College**



	<b>2009-10 Adoption Budget</b>	<b>2009-10 Actual</b>	<b>2010-11 Adoption Budget</b>	<b>2010-11 Actual</b>	<b>2011-12 Adoption Budget</b>	<b>Percent of Total Budget</b>	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	1,648,937	2,139,679	2,186,719	2,275,126	2,142,579	100%	3
<b>4 Total Revenue</b>	<b>\$1,648,937</b>	<b>\$2,139,679</b>	<b>\$2,186,719</b>	<b>\$2,275,126</b>	<b>\$2,142,579</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$9,096,724	\$9,161,495	\$9,495,408	\$8,195,558	\$9,533,600	55%	5
6 Classified Salaries	3,088,815	3,339,476	3,483,820	3,263,146	3,515,765	20%	6
7 Employee Benefits	3,327,632	3,297,091	3,674,541	3,368,584	3,321,774	19%	7
8 Materials & Supplies	372,319	123,194	445,219	147,578	425,457	2%	8
9 Operating Expenses	649,459	422,386	(512,412)	441,712	433,381	3%	9
10 Capital Outlay	0	9,966	5,000	10,482	5,000	0%	10
<b>11 Total Expenses</b>	<b>\$16,534,948</b>	<b>\$16,353,608</b>	<b>\$16,591,575</b>	<b>\$15,427,060</b>	<b>\$17,234,978</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(10,721)	(11,700)	(8,326)	(1,000)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(4,422)	0	(992,222)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$10,721)</b>	<b>(\$16,122)</b>	<b>(\$8,326)</b>	<b>(\$993,222)</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$14,896,732)	(\$14,230,051)	(\$14,413,182)	(\$14,145,157)	(\$15,092,399)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$14,896,732)</b>	<b>(\$14,230,051)</b>	<b>(\$14,413,182)</b>	<b>(\$14,145,157)</b>	<b>(\$15,092,399)</b>		21

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

**San Mateo County Community College District  
2011-2012 Final Budget**



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

	<b>2009-10 Adoption Budget</b>	<b>2009-10 Actual</b>	<b>2010-11 Adoption Budget</b>	<b>2010-11 Actual</b>	<b>2011-12 Adoption Budget</b>	<b>Percent of Total Budut</b>	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	3,603,333	4,298,504	4,216,330	4,089,137	3,871,071	100%	3
<b>4 Total Revenue</b>	<b>\$3,603,333</b>	<b>\$4,298,504</b>	<b>\$4,216,330</b>	<b>\$4,089,137</b>	<b>\$3,871,071</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$20,100,229	\$19,335,194	\$18,228,177	\$16,404,580	\$17,354,359	59%	5
6 Classified Salaries	5,988,521	5,498,324	4,816,514	4,727,520	4,638,733	16%	6
7 Employee Benefits	6,924,772	6,545,970	6,547,970	6,114,237	5,480,720	19%	7
8 Materials & Supplies	413,046	367,100	447,962	321,245	551,204	2%	8
9 Operating Expenses	(335,301)	692,183	540,706	832,051	1,174,889	4%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$33,091,267</b>	<b>\$32,438,771</b>	<b>\$30,581,329</b>	<b>\$28,399,634</b>	<b>\$29,199,905</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(250,143)	(262,531)	(84,796)	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(2,843,928)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$250,143)</b>	<b>(\$262,531)</b>	<b>(\$84,796)</b>	<b>(\$2,843,928)</b>	<b>\$0</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$29,738,077)	(\$28,402,798)	(\$26,449,795)	(\$27,154,425)	(\$25,328,834)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$29,738,077)</b>	<b>(\$28,402,798)</b>	<b>(\$26,449,795)</b>	<b>(\$27,154,425)</b>	<b>(\$25,328,834)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2011-2012 Final Budget**  
***Unrestricted General Fund (Fund 1) - Skyline College***



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,758,570	3,325,478	3,597,913	3,253,860	3,151,507	100%	3
<b>4 Total Revenue</b>	<b>\$2,758,570</b>	<b>\$3,325,478</b>	<b>\$3,597,913</b>	<b>\$3,253,860</b>	<b>\$3,151,507</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$15,646,715	\$15,541,596	\$15,104,004	\$13,978,704	\$16,515,256	60%	5
6 Classified Salaries	4,366,076	4,339,379	4,282,042	4,202,011	4,347,036	16%	6
7 Employee Benefits	5,065,400	4,879,461	5,255,489	4,904,335	4,873,994	18%	7
8 Materials & Supplies	546,540	394,225	419,004	332,441	441,886	2%	8
9 Operating Expenses	888,735	650,097	1,166,767	794,266	1,484,847	5%	9
10 Capital Outlay	45,194	20,574	45,194	30,984	45,194	0%	10
<b>11 Total Expenses</b>	<b>\$26,558,659</b>	<b>\$25,825,333</b>	<b>\$26,272,500</b>	<b>\$24,242,742</b>	<b>\$27,708,213</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(135,504)	(188,638)	0	(840)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(1,120)	0	(2,239,328)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$135,504)</b>	<b>(\$189,758)</b>	<b>\$0</b>	<b>(\$2,240,167)</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$23,935,593)	(\$22,689,613)	(\$22,674,587)	(\$23,229,049)	(\$24,556,707)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$23,935,593)</b>	<b>(\$22,689,613)</b>	<b>(\$22,674,587)</b>	<b>(\$23,229,049)</b>	<b>(\$24,556,707)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2011-2012 Final Budget**  
***Unrestricted General Fund (Fund 1) - District Office***

	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	35,504	194,000	264,880	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$35,504</b>	<b>\$194,000</b>	<b>\$264,880</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$475,220	\$536,058	\$616,004	\$547,332	\$602,924	3%	5
6 Classified Salaries	9,296,499	8,674,114	9,341,265	9,287,697	10,832,680	55%	6
7 Employee Benefits	3,939,744	3,764,724	4,175,582	4,067,481	4,356,631	22%	7
8 Materials & Supplies	623,079	639,698	603,064	770,884	763,255	4%	8
9 Operating Expenses	2,871,407	1,311,675	2,309,062	1,508,001	3,213,468	16%	9
10 Capital Outlay	37,880	12,481	7,880	31,777	7,300	0%	10
11 <b>Total Expenses</b>	<b>\$17,243,829</b>	<b>\$14,938,751</b>	<b>\$17,052,857</b>	<b>\$16,213,172</b>	<b>\$19,776,258</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(2,078,543)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(1,859,410)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>(\$2,078,543)</b>	<b>\$0</b>	<b>(\$1,859,410)</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$17,243,829)	(\$16,981,790)	(\$16,858,857)	(\$17,807,703)	(\$19,776,258)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$17,243,829)</b>	<b>(\$16,981,790)</b>	<b>(\$16,858,857)</b>	<b>(\$17,807,703)</b>	<b>(\$19,776,258)</b>		21

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

**San Mateo County Community College District**  
**2011-2012 Final Budget**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	42,037,918	52,812,232	42,490,877	47,789,589	46,860,944	48%	2
3 Local Revenue	66,856,385	53,967,677	57,972,460	60,819,651	50,888,426	52%	3
4 <b>Total Revenue</b>	<b>\$108,894,303</b>	<b>\$106,779,909</b>	<b>\$100,463,337</b>	<b>\$108,609,240</b>	<b>\$97,749,369</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$5,005,466	(\$1,182,711)	\$3,871,874	\$3,270,196	\$3,234,071	9%	5
6 Classified Salaries	1,551,331	982,342	1,442,474	604,624	1,757,424	5%	6
7 Employee Benefits	6,700,764	6,122,845	7,192,760	7,077,826	8,207,695	24%	7
8 Materials & Supplies	1,376,097	61,454	2,410,740	57,787	9,510,966	28%	8
9 Operating Expenses	8,833,790	5,705,212	12,298,882	6,891,703	11,488,956	34%	9
10 Capital Outlay	18,332	98,116	46,646	0	5,715	0%	10
11 <b>Total Expenses</b>	<b>\$23,485,779</b>	<b>\$11,787,257</b>	<b>\$27,263,376</b>	<b>\$17,902,136</b>	<b>\$34,204,827</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(2,514,191)	(2,071,523)	(1,748,362)	0	(1,412,104)	100%	14
15 Contingency	2,030,001		5,407,030	0	0	0%	15
16 Other Out Go	(187,645)	(1,000)	0	(3,723,018)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$671,835)</b>	<b>(\$2,072,523)</b>	<b>\$3,658,668</b>	<b>(\$3,723,018)</b>	<b>(\$1,412,104)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$84,736,689	\$92,920,129	\$76,858,629	\$86,984,086	\$62,132,438		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$84,736,689</b>	<b>\$92,920,129</b>	<b>\$76,858,629</b>	<b>\$86,984,086</b>	<b>\$62,132,438</b>		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**  
**2011-2012 Final Budget**  
***Unrestricted General Fund (Fund 1) - Total District***



	<b>2009-10 Adoption Budget</b>	<b>2009-10 Actual</b>	<b>2010-11 Adoption Budget</b>	<b>2010-11 Actual</b>	<b>2011-12 Adoption Budget</b>	<b>Percent of Total Budget</b>	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$507,922	\$0	\$0	\$0	0%	1
2 State Revenue	42,490,877	58,175,640	43,573,261	47,789,589	46,860,944	44%	2
3 Local Revenue	65,983,300	55,658,604	68,667,202	70,702,653	60,053,582	56%	3
4 <b>Total Revenue</b>	<b>\$108,474,177</b>	<b>\$114,342,166</b>	<b>\$112,240,463</b>	<b>\$118,492,243</b>	<b>\$106,914,526</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$49,331,546	\$47,602,291	\$47,320,673	\$42,396,370	\$47,240,210	37%	5
6 Classified Salaries	24,227,151	\$22,206,984	24,170,379	\$22,084,999	25,091,638	20%	6
7 Employee Benefits	26,686,145	\$24,963,637	23,354,320	\$25,532,463	26,240,814	20%	7
8 Materials & Supplies	4,345,709	\$1,578,157	3,914,839	\$1,629,936	11,692,769	9%	8
9 Operating Expenses	15,810,837	\$8,361,594	17,826,278	\$10,467,734	17,795,541	14%	9
10 Capital Outlay	104,720	\$72,351	63,789	\$73,243	63,209	0%	10
11 <b>Total Expenses</b>	<b>\$120,506,108</b>	<b>\$104,785,015</b>	<b>\$116,650,278</b>	<b>\$102,184,747</b>	<b>\$128,124,180</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(1,841,484)	(7,895,863)	(5,466,527)	(1,840)	(1,412,104)	-21%	14
15 Contingency	5,407,030	0	0	0	8,025,539	121%	15
16 Other Out Go	0	(123,812)	0	(11,657,906)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$3,565,546</b>	<b>(\$8,019,675)</b>	<b>(\$5,466,527)</b>	<b>(\$11,659,746)</b>	<b>\$6,613,435</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$8,466,385)	\$1,447,475	(\$9,876,342)	\$4,647,752	(\$14,596,220)		18
19 Beginning Balance, July 1 Adjustments to Beginning	14,530,403	14,530,403	15,977,878	15,977,878	20,625,630		19
20 Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$6,064,018</b>	<b>\$15,977,878</b>	<b>\$6,101,537</b>	<b>\$20,625,630</b>	<b>\$6,029,410</b>		21

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District  
2011-2012 Final Budget**

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	178,000	57,843	115,625	(32,876)	0	0%	3
4 <b>Total Revenue</b>	<b>\$178,000</b>	<b>\$57,843</b>	<b>\$115,625</b>	<b>(\$32,876)</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	26,597	101,235	26,709	61,369	26,842	5%	6
7 Employee Benefits	12,346	49,824	12,752	29,780	10,871	2%	7
8 Materials & Supplies	10,000	0	10,000	0	10,000	2%	8
9 Operating Expenses	1,041,000	440,800	926,000	431,139	500,000	91%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$1,089,943</b>	<b>\$591,859</b>	<b>\$975,461</b>	<b>\$522,288</b>	<b>\$547,714</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	1,850,000	1,751,462	1,745,000	1,680,459	1,650,000	100%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$1,850,000</b>	<b>\$1,751,462</b>	<b>\$1,745,000</b>	<b>\$1,680,459</b>	<b>\$1,650,000</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$938,057	\$1,217,446	\$885,164	\$1,125,295	\$1,102,286		18
19 Beginning Balance, July 1	6,286,697	6,286,697	7,504,143	7,504,143	8,629,438		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$7,224,754</b>	<b>\$7,504,143</b>	<b>\$8,389,307</b>	<b>\$8,629,438</b>	<b>\$9,731,724</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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



**San Mateo County Community College District  
2011-2012 Final Budget  
Debt Service Fund (Fund 25) - Central Services**

	<b>2009-10 Adoption Budget</b>	<b>2009-10 Actual</b>	<b>2010-11 Adoption Budget</b>	<b>2010-11 Actual</b>	<b>2011-12 Adoption Budget</b>	<b>Percent of Total Budget</b>	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	154,200	171,843	115,000	181,714	117,300	0%	2
3 Local Revenue	24,717,500	26,748,605	26,436,200	28,009,523	27,607,800	100%	3
<b>4 Total Revenue</b>	<b>\$24,871,700</b>	<b>\$26,920,448</b>	<b>\$26,551,200</b>	<b>\$28,191,237</b>	<b>\$27,725,100</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(25,148,544)	(25,148,542)	(26,363,992)	(26,363,991)	(27,654,116)	100%	16
<b>17 Total Transfers/Other</b>	<b>(\$25,148,544)</b>	<b>(\$25,148,542)</b>	<b>(\$26,363,992)</b>	<b>(\$26,363,991)</b>	<b>(\$27,654,116)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$276,844)	\$1,771,906	\$187,208	\$1,827,246	\$70,984		18
19 Beginning Balance, July 1	18,441,349	18,441,349	20,213,255	20,213,255	22,040,501		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$18,164,505</b>	<b>\$20,213,255</b>	<b>\$20,400,463</b>	<b>\$22,040,501</b>	<b>\$22,111,485</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

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

**2011-12 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS**  
**New Funds for the Current Fiscal Year**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO - Upward Bound	Federal		201,875			201,875
30005	Work Study	Federal	106,385	83,799	262,102		452,286
30007	CTEA IC	Federal	205,199	138,522	226,470		570,191
30028	TRIO - Student Support Services	Federal		192,586			192,586
30057	Workability III	Federal			149,214		149,214
30093	NSF Online Engineering Education	Federal		15,000			15,000
30094	NASA CIPAIR	Federal		112,500			112,500
30101	TRIO - Student Support Services	Federal			426,832		426,832
31002	DSP&S	State	425,858	238,426	383,863		1,048,147
31003	EOP&S	State	400,040	334,268	352,050		1,086,358
31004	EOP&S/CARE	State	21,951	30,167	30,369		82,487
31009	Matriculation	State	275,033	188,490	227,891		691,414
31012	Foster Care Education	State		81,673			81,673
31016	AB602-Board Fin Asst Prog Adm Allow	State	270,055	212,211	260,491		742,757
31031	CalWORKs	State	118,752	118,751	118,752		356,255
31032	Middle College High School	State	99,454	99,454			198,908
31033	TANF	Federal	24,536	24,537	24,537		73,610
31035	Center for Int'l Trade Development	State			205,000		205,000
31045	Staff Diversity	State				8,540	8,540
31055	MESA/CCCP	State		50,500	50,500		101,000
31065	Cañada/RCS D CBET Prog	State		40,000			40,000
31078	Enrollment Growth AD Nursing	State	101,087				101,087
31080	Cañada/SUHSD CBET Prog	State		42,211			42,211
31119	Rancho Santiago CCD-CEO Grant (Entrepren)	State		7,500			7,500
31120	Basic Skills 11-12 Appropriation	State	90,000	105,137	110,303		305,440
32004	Public Bdcst-CSG-FM	Local	154,695				154,695
32015	SM Co JPA Genentech	Local		5,000			5,000
32017	Menlo Park Redevelopment	Local		218,000			218,000
32063	PreSchool for All - SMCOE - First 5	Local		253,526	40,632		294,158
32084	Silicon Valley Comm Fdtn Grant	Local		34,203			34,203
35022	KCSM TV	Local	2,142,737				2,142,737
35023	KCSM FM	Local	1,593,976				1,593,976
35046	Peninsula Library Systems	Local				140,000	140,000
36015	SMC WIA Veterans Employment Assistance	Federal		131,630			131,630
38165	SMC HSA Ind Liv Prog C&CE	Local	105,000				105,000
38179	County of SM Business Writing Academy	Local		6,754			6,754
39001	Parking Fees	Local				3,100,959	3,100,959
39030	Health Service Fees	Local	489,078	95,000	344,925		929,003
Total 2011-2012 New Funds			<u>\$6,623,836</u>	<u>\$3,061,720</u>	<u>\$3,213,931</u>	<u>\$3,249,499</u>	<u>\$16,148,985</u>

**2011-12 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS**  
**Carry-over balances from the prior year for current fiscal year expenditures**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO/Spec Srvc (current year)	Federal		90,402			90,402
30005	Work Study	Federal			26,210		26,210
30028	TRIO/Student Support Srvc	Federal		53,057			53,057
30079	MSEIP Minority Science Engineering	Federal		245,354			245,354
30080	CCRAA Hispanic Serving Inst	Federal		71,695			71,695
30083	WIA - EWD/Allied Health Prog	Federal		23,176			23,176
30085	USDOL-ETA CBJTG BayCEC	Federal			321,408		321,408
30086	NSF S-STEM (M-SETS) Scholarships	Federal		175,000			175,000
30091	USDOE FIPSE Univ Center Consortium	Federal		151,790			151,790
30093	NSF Online Engineering Education	Federal		81,817			81,817
30094	NASA CIPAIR	Federal		71,175			71,175
30096	EDD Green Innovation WIA	Federal			168,635		168,635
30097	Santa Clarita CCD US Dept of Energy	Federal	1,218	360	4,197		5,775
30098	SMC CBJTG HERO	Federal		32,705	282,953		315,657
30099	FCCC-MESA-CA Connects-ARRA	Federal		8,000	8,000		16,000
30101	TRIO Student Support Services	Federal			107,449		107,449
31016	AB602 FA Admin Allowance	State	7,382		15,938		23,320
31028	Block Grant	State	232,631	5,519		(6,818)	231,331
31029	Block Grant--prior year	State				39,885	39,885
31030	T-Com and Technolgy	State	19,042	7,786	9,039	57,075	92,943
31035	Center for Int'l Trade Development	State			22,528		22,528
31046	Faculty and Staff Development	State	20,592	4,100	15,687		40,380
31047	AB1725 Staff Development-prior yr	State			2,340		2,340
31066	CCSF CA Early Childhood Mentor Prgm	State			443		443
31069	Lottery -- Prop 20 -- Instr Matrls	State	223,976	121,009	276,918	88,265	710,168
31077	MESA/CCCCP	State		6,644	9,799		16,444
31107	Entrepreneurship Career Pathways	State			54,782		54,782
31109	Basic Skills 09-10 appropriation	State	90,000	55,402			145,402
31110	CTE Com Collab. Proj. 2010-2012	State			97,643		97,643
31113	Basic Skills 10-11 appropriation	State	90,000	105,137	41,573		236,710
31114	Calif EDD Green Innovation	State			1,846,992		1,846,992
31116	EWD RTF Incumbent Workers-Util Tech	State	92,882				92,882
31117	CCCCO-CTE-CAA Grant	State	131,308	159,645	714,638		1,005,591
31118	CTE Com Collab. Proj. 2011-2013	State			204,031		204,031
32006	Silicon Valley Comm Fdn Grant	Local		34			34
32011	Pen Com Fdt C/S Grant	Local		2,000	269		2,269
32015	SM Co JPA/Genentech Science	Local		4,686			4,686
32033	San Francisco Foundation	Local			91,574		91,574
32045	SMCCCD Fdn-New Gateway Project	Local		2,474			2,474
32055	Peninsula Health Care	Local	128,646				128,646
32056	San Francisco Foundation	Local			64,583		64,583
32059	SMCCC Fndtn/SBC Pacific Bell	Local			4,862		4,862
32062	Carnegie Foundation Grant	Local	363				363
32072	UC Aurora Project	Local	6,400				6,400
32075	SF Fdn - BAWFC - SSS Grant	Local			86,067		86,067
32078	Silicon Valley Comm Fdn-CBET Prog.	Local		100,000			100,000
32079	The Grove Foundation-SKY CTE Schol	Local			97,244		97,244
32080	The Grove Foundation-CAN CBET	Local		20,366			20,366
32081	SMCGS Grant - Canada Coll Library	Local		129			129
32085	CFR/SparkPoint-MOU 2/1-7/31/11	Local			2,500		2,500
32086	UWBA-SparkPoint	Local			27,000		27,000
35001	Miscellaneous Donations	Local	85,032	28,130	41,095	460,307	614,565
35004	General Instruction	Local		350	250		600
35005	Toyota T-Ten	Local			6,161		6,161
35014	Expand Your Horizons	Local			14,107		14,107
35015	OPEB obligations	Local				43,039	43,039
35020	Athletics - Women's Soccer	Local		1,316			1,316
35021	Bookstore	Local			1,460		1,460

**2011-12 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS**  
**Carry-over balances from the prior year for current fiscal year expenditures**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
35029	Career Development	Local	1,963	1,073	2,111		5,148
35036	Bookstore PLS Support	Local				15,996	15,996
35037	Instrument Tech Consortium	Local	779				779
35041	Ctr for Int'l Trade Match	Local			49,995		49,995
35045	Financial Aid Admin Cost Allow	Local	12,910	15,802	148,003	22,109	198,825
35046	Peninsula Library System	Local				438,156	438,156
35048	SMCCC Fdntn Donations	Local	2,690	3,544			6,233
35052	IVES	Local				240,248	240,248
36010	SMC WIB Rapid Response	Federal			9,877		9,877
38001	Contract Educ Indirect	Local	458,231	6,030	27,846	124,795	616,902
38035	ROP Cont Cls Manicure	Local			10,486		10,486
38165	SMC HSA Ind Liv Prog C&CE	Local	25,701				25,701
38169	Prudential Realty Contract Ed	Local			5,614		5,614
38171	SEIU UHWW JEEF Contract Ed	Local			1,694		1,694
38182	LPS-Instruction Services Agreement	Local			9,354		9,354
39017	Community Education	Local	2,182	9,263	104		11,549
39021	Summer Camp Basketball--Canada	Local		160			160
39024	Summer Camp Volleyball	Local			957		957
Total 2011-2012 Carry-over Funds			1,633,928	1,665,133	4,934,417	1,523,057	9,756,535
Total 2011-2012 Specially Funded Programs			<u>8,257,764</u>	<u>4,726,853</u>	<u>8,148,347</u>	<u>4,772,556</u>	<u>25,905,520</u>



**San Mateo County Community College District**  
**2011-12 Final Budget**  
***Restricted General Fund (Fund 3) - Cañada College***

	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget		
<b>Revenue</b>								
1	Federal Revenue	\$2,705,874	\$2,300,772	\$2,864,094	\$2,429,854	\$1,904,981	39%	1
2	State Revenue	1,961,114	1,712,492	1,912,529	1,864,254	2,018,985	42%	2
3	Local Revenue	1,145,402	1,248,407	1,372,780	948,547	927,886	19%	3
4	<b>Total Revenue</b>	<b>\$5,812,389</b>	<b>\$5,261,671</b>	<b>\$6,149,404</b>	<b>\$5,242,656</b>	<b>\$4,851,852</b>	<b>100%</b>	4
<b>Expenses</b>								
5	Certificated Salaries	\$1,274,862	\$1,292,861	\$1,196,246	\$1,075,322	\$1,081,482	26%	5
6	Classified Salaries	1,437,391	1,457,334	1,536,993	1,533,965	1,427,734	34%	6
7	Employee Benefits	733,791	714,503	728,508	682,558	622,138	15%	7
8	Materials & Supplies	556,809	309,169	582,728	764,780	489,680	12%	8
9	Operating Expenses	748,731	603,764	951,941	672,972	559,537	13%	9
10	Capital Outlay	278,995	72,558	174,096	62,608	14,597	0%	10
11	<b>Total Expenses</b>	<b>\$5,030,578</b>	<b>\$4,450,187</b>	<b>\$5,170,512</b>	<b>\$4,792,206</b>	<b>\$4,195,167</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>								
12	Transfers In	\$8,326	\$21,491	\$10,422	\$17,582	\$0	0%	12
13	Other Sources	0	0	0	0	0	0%	13
14	Transfers out	0	(107,547)	0	(161,059)	0	0%	14
15	Contingency	0	0	0	0	0	0%	15
16	Other Out Go	(492,040)	(368,504)	(548,985)	(362,168)	(656,685)	100%	16
17	<b>Total Transfers/Other</b>	<b>(\$483,714)</b>	<b>(\$454,560)</b>	<b>(\$538,563)</b>	<b>(\$505,645)</b>	<b>(\$656,685)</b>	<b>100%</b>	17
<b>Fund Balance</b>								
18	Net Change in Fund Balance	\$298,097	\$356,924	\$440,329	(\$55,196)	\$0		18
19	Beginning Balance, July 1	0	0	0	0	0		19
20	Adjustments to Beginning Balance	0	0	0	0	0		20
21	<b>Net Fund Balance, June 30</b>	<b>\$298,097</b>	<b>\$356,924</b>	<b>\$440,329</b>	<b>(\$55,196)</b>	<b>\$0</b>		21

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

**San Mateo County Community College District**  
**2011-12 Final Budget**  
***Restricted General Fund (Fund 3) - College of San Mateo***



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$492,948	\$541,468	\$450,566	\$461,405	\$337,338	5%	1
2 State Revenue	2,498,148	1,978,091	2,760,218	2,369,945	2,710,045	39%	2
3 Local Revenue	8,219,364	5,999,499	6,685,149	3,811,160	3,825,282	56%	3
4 <b>Total Revenue</b>	<b>\$11,210,460</b>	<b>\$8,519,058</b>	<b>\$9,895,933</b>	<b>\$6,642,510</b>	<b>\$6,872,664</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$1,172,437	\$1,307,450	\$1,080,838	\$1,090,208	\$960,336	12%	5
6 Classified Salaries	2,940,112	2,731,538	2,958,395	2,845,622	2,766,011	34%	6
7 Employee Benefits	1,249,888	1,139,849	1,270,619	1,210,943	1,218,465	15%	7
8 Materials & Supplies	1,489,710	473,900	1,263,895	814,767	1,489,355	18%	8
9 Operating Expenses	3,174,178	1,770,759	1,910,116	1,432,304	1,586,396	20%	9
10 Capital Outlay	346,948	671,543	342,094	232,995	91,500	1%	10
11 <b>Total Expenses</b>	<b>\$10,373,273</b>	<b>\$8,095,039</b>	<b>\$8,825,957</b>	<b>\$7,626,839</b>	<b>\$8,112,064</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$108	\$872,722	\$100	\$1,216,114	\$125,100	-607%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(221,839)	0	(95,060)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(142,429)	(117,652)	(104,861)	(117,665)	(145,700)	707%	16
17 <b>Total Transfers/Other</b>	<b>(\$142,321)</b>	<b>\$533,231</b>	<b>(\$104,761)</b>	<b>\$1,003,389</b>	<b>(\$20,600)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$694,865	\$957,250	\$965,215	\$19,059	(\$1,260,000)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$694,865</b>	<b>\$957,250</b>	<b>\$965,215</b>	<b>\$19,059</b>	<b>(\$1,260,000)</b>		21

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

**San Mateo County Community College District**  
**2011-12 Final Budget**  
**Restricted General Fund (Fund 3) - Skyline College**



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$2,508,907	\$2,146,283	\$2,717,002	\$2,591,321	\$2,018,327	25%	1
2 State Revenue	3,155,936	2,653,578	4,112,765	3,477,436	5,051,128	62%	2
3 Local Revenue	1,256,421	1,120,041	1,726,475	1,034,726	1,078,894	13%	3
4 <b>Total Revenue</b>	<b>\$6,921,264</b>	<b>\$5,919,902</b>	<b>\$8,556,242</b>	<b>\$7,103,483</b>	<b>\$8,148,348</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$1,513,167	\$1,767,864	\$1,881,345	\$2,076,374	\$1,850,596	24%	5
6 Classified Salaries	1,505,704	1,513,553	1,437,148	1,350,895	1,591,325	21%	6
7 Employee Benefits	811,324	809,992	899,859	779,675	934,951	12%	7
8 Materials & Supplies	495,006	200,642	663,242	508,236	722,869	9%	8
9 Operating Expenses	1,780,103	769,438	2,547,473	1,819,259	2,562,926	33%	9
10 Capital Outlay	115,560	1,483	194,584	210,519	38,454	0%	10
11 <b>Total Expenses</b>	<b>\$6,220,864</b>	<b>\$5,062,971</b>	<b>\$7,623,651</b>	<b>\$6,744,958</b>	<b>\$7,701,120</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$77,143	\$0	\$23,766	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(189,095)	0	(193,691)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(147,520)	(152,180)	(329,709)	(223,748)	(447,228)	100%	16
17 <b>Total Transfers/Other</b>	<b>(\$147,520)</b>	<b>(\$264,131)</b>	<b>(\$329,709)</b>	<b>(\$393,673)</b>	<b>(\$447,228)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$552,880	\$592,799	\$602,882	(\$35,148)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$552,880</b>	<b>\$592,799</b>	<b>\$602,882</b>	<b>(\$35,148)</b>	<b>\$0</b>		21

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

**San Mateo County Community College District**  
**2011-12 Final Budget**  
***Restricted General Fund (Fund 3) - District Office***

	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget		
<b>Revenue</b>								
1	Federal Revenue	\$7,817	\$7,817	\$8,043	\$1,574	\$0	0%	1
2	State Revenue	1,523,350	382,034	1,035,514	690,916	186,946	6%	2
3	Local Revenue	1,339,607	127,046	1,223,304	1,986,634	3,171,262	94%	3
4	<b>Total Revenue</b>	<b>\$2,870,774</b>	<b>\$516,896</b>	<b>\$2,266,861</b>	<b>\$2,679,124</b>	<b>\$3,358,209</b>	<b>100%</b>	4
<b>Expenses</b>								
5	Certificated Salaries	\$0	\$0	\$0	\$1,455	\$0	0%	5
6	Classified Salaries	2,151,973	2,069,851	2,233,111	2,066,678	2,050,773	43%	6
7	Employee Benefits	798,043	753,539	861,325	775,907	843,079	18%	7
8	Materials & Supplies	1,600,881	181,062	909,266	316,816	531,311	11%	8
9	Operating Expenses	1,156,599	(25,821)	1,052,379	(145,707)	1,354,212	28%	9
10	Capital Outlay	290,809	0	256,126	0	(6,818)	0%	10
11	<b>Total Expenses</b>	<b>\$5,998,305</b>	<b>\$2,978,632</b>	<b>\$5,312,206</b>	<b>\$3,015,148</b>	<b>\$4,772,556</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>								
12	Transfers In	\$1,379,604	\$1,294,043	\$802,532	\$2,262,777	\$1,179,959	100%	12
13	Other Sources	0	0	0	0	0	0%	13
14	Transfers out	0	0	0	0	0	0%	14
15	Contingency	0	0	0	0	0	0%	15
16	Other Out Go	0	0	0	0	0	0%	16
17	<b>Total Transfers/Other</b>	<b>\$1,379,604</b>	<b>\$1,294,043</b>	<b>\$802,532</b>	<b>\$2,262,777</b>	<b>\$1,179,959</b>	<b>100%</b>	17
<b>Fund Balance</b>								
18	Net Change in Fund Balance	(\$1,747,928)	(\$1,167,692)	(\$2,242,813)	\$1,926,754	(\$234,388)		18
19	Beginning Balance, July 1	0	0	0	0	0		19
20	Adjustments to Beginning Balance	0	0	0	0	0		20
21	<b>Net Fund Balance, June 30</b>	<b>(\$1,747,928)</b>	<b>(\$1,167,692)</b>	<b>(\$2,242,813)</b>	<b>\$1,926,754</b>	<b>(\$234,388)</b>		21

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

**San Mateo County Community College District**  
**2011-12 Final Budget**  
***Restricted General Fund (Fund 3) - Total District***



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget		
<b>Revenue</b>								
1	Federal Revenue	\$5,715,546	\$4,996,340	\$6,039,705	\$5,484,154	18%	1	
2	State Revenue	9,138,547	6,726,195	9,821,027	8,402,551	43%	2	
3	Local Revenue	11,960,794	8,494,993	11,007,708	7,781,068	39%	3	
4	<b>Total Revenue</b>	<b>\$26,814,886</b>	<b>\$20,217,528</b>	<b>\$26,868,440</b>	<b>\$21,667,773</b>	<b>100%</b>	4	
<b>Expenses</b>								
5	Certificated Salaries	\$3,960,466	\$4,368,174	\$4,158,429	\$4,243,358	16%	5	
6	Classified Salaries	8,035,180	7,772,276	8,165,647	7,797,160	32%	6	
7	Employee Benefits	3,593,046	3,417,883	3,760,311	3,449,084	15%	7	
8	Materials & Supplies	4,142,406	1,164,773	3,419,131	2,404,600	13%	8	
9	Operating Expenses	6,859,611	3,118,139	6,461,909	3,778,828	24%	9	
10	Capital Outlay	1,032,312	745,583	966,900	506,122	1%	10	
11	<b>Total Expenses</b>	<b>\$27,623,020</b>	<b>\$20,586,829</b>	<b>\$26,932,326</b>	<b>\$22,179,152</b>	<b>100%</b>	11	
<b>Transfers &amp; Other</b>								
12	Transfers In	\$1,388,038	\$2,265,399	\$813,054	\$3,520,239	2354%	12	
13	Other Sources	0	0	0	0	0%	13	
14	Transfers out	0	(518,481)	0	(449,810)	0%	14	
15	Contingency	0	0	0	0	0%	15	
16	Other Out Go	(781,989)	(638,336)	(983,555)	(703,581)	-2254%	16	
17	<b>Total Transfers/Other</b>	<b>\$606,049</b>	<b>\$1,108,582</b>	<b>(\$170,502)</b>	<b>\$2,366,848</b>	<b>\$55,446</b>	<b>100%</b>	17
<b>Fund Balance</b>								
18	Net Change in Fund Balance	(\$202,085)	\$739,280	(\$234,388)	\$1,855,469	(\$1,494,388)	18	
19	Beginning Balance, July 1	4,207,125	4,207,125	4,946,405	4,946,405	6,801,874	19	
20	Adjustments to Beginning Balance	0	0	0	0	0	20	
21	<b>Net Fund Balance, June 30</b>	<b>\$4,005,040</b>	<b>\$4,946,405</b>	<b>\$4,712,017</b>	<b>\$6,801,874</b>	<b>\$5,307,486</b>	21	

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## 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.*

**2010-2011 Capital Projects Financial Summary**  
**Budget Expenditures as of June 30, 2011**

LOCATION	PROJECT NAME	FUND			2010-11 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
		NUMBER	ORIGINAL BUDGET					
CAÑADA	CAN Bldgs 5/6 Reconstruction	41317	3365917.43		3713657.63	3422714.03	105532.16	185411.44
CAÑADA	CAN Electrical Infrastructure Replacement	41319	0.00		2778000.00	343146.30	132269.60	2302584.10
CAÑADA	CAN HV System Component Replacement	43334	11346.25		11346.25	11346.25	0.00	0.00
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	100000.00		92993.65	(632770.40)	0.00	725764.05
CAÑADA	CAN Bldg 7 FMC	47303	192552.45		192052.45	49329.60	19704.00	123018.85
CAÑADA	CAN Bldgs 5 /6 Modernization	47304	8965007.41		8965007.41	6608806.26	521794.62	1834406.53
CAÑADA	CAN Bldg 8 Admin Renovation	47306	3102.66		3178.91	76.25	3102.66	0.00
CAÑADA	CAN 12kv Electrical Systems Upgrade	47310	304656.79		572256.79	(172968.31)	233748.33	511476.77
CAÑADA	CAN Gateways, Circulation & Parking	47312	56300.70		126300.70	40143.00	6489.01	79668.69
CAÑADA	CAN Quad Water Feature	47313	45871.72		45871.72	0.00	0.00	45871.72
CAÑADA	CAN Exterior Building Signage	47314	200832.52		5809.01	5809.01	0.00	0.00
CAÑADA	CAN Dining Room Renovation	47315	0.00		70883.80	70883.80	0.00	0.00
CAÑADA	CAN Small Projects	47323	54655.95		204655.95	196118.25	0.00	8537.70
CAÑADA	CAN Emergency Building Repairs	47324	34651.12		254664.28	165348.08	12258.25	77057.95
CAÑADA	CAN Bldg 9 Student Services Remodel	47327	0.00		220000.00	216482.10	0.00	3517.90
CAÑADA	CAN Loop Road Improvements	47328	0.00		825000.00	302415.92	0.00	522584.08
CAÑADA	CAN Instructional Equipment	47330	0.00		240924.00	199457.47	27854.84	13611.69
CAÑADA	CAN Bldg 16 Science Lab Renovation	47331	0.00		100000.00	29161.58	27094.92	43743.50
CAÑADA	CAN Lot 4 Fire Lanes	47332	0.00		2475000.00	334804.71	962110.90	1178084.39
CAÑADA	CAN Bldg 1 Gym Bleacher	47333	0.00		580000.00	0.00	62965.00	517035.00
CAÑADA	CAN Bldg 9-154 CIETL Reonvation	47334	0.00		110000.00	0.00	0.00	110000.00
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	2174494.40		2274316.30	2008972.47	0.00	265343.83
CAÑADA	CAN Bldgs 16/17/18	49320	0.00		15769.55	15769.55	0.00	0.00
CAÑADA	CAN Bldgs 16/18 Modernization	49901	0.00		654508.06	654508.06	0.00	0.00
CSM	CSM Bldgs 21-27 Demolition	41415	28290.88		1321290.88	768416.38	541204.12	11670.38
CSM	CSM Demo of Hazardous Bldgs	41417	148000.00		148000.00	146598.00	1402.00	0.00
CSM	CSM North Gateway Phase 3 (Asbestos)	41418	0.00		252000.00	47124.00	204876.00	0.00
CSM	CSM Dental Hygiene Program	42402	25000.00		25000.00	0.00	0.00	25000.00
CSM	CSM Equipment Recycling	42404	0.00		95165.08	13019.41	0.00	82145.67
CSM	Ergonomic office furniture (completion)	44435	13585.54		13585.54	0.00	0.00	13585.54
CSM	Haz. Mat. clean-up/disposal	44438	5517.71		5517.71	2492.12	0.00	3025.59
CSM	Technology Improvements	44452	27186.65		27186.65	0.00	0.00	27186.65
CSM	CSM CIP2 Design Build Project	47401	36230201.92		40985373.92	34805620.79	2321702.78	3858050.35
CSM	CSM Bldg 14 Facelift	47402	3174614.02		63766.13	(743.74)	22840.44	41669.43
CSM	CSM Bldg 16 Modernization	47403	1090509.90		62030.90	1989.10	55223.59	4818.21
CSM	Modernization	47404	781545.39		55034.44	(385.88)	5617.55	49802.77
CSM	CSM CIP2 Programming/Space Planning	47406	200000.00		200000.00	0.00	0.00	200000.00
CSM	CSM Coastside Shoreline Station TI	47407	208838.17		48449.27	6112.50	0.00	42336.77
CSM	CSM North Gateway	47408	3443607.47		6216763.47	1103310.31	1096782.05	4016671.11
CSM	CSM Bldg 9 Modernization	47411	833886.60		458413.60	205098.24	9464.00	243851.36
CSM	KCSM Projects	47413	75965.35		0.00	(132.95)	0.00	132.95
CSM	CSM SE Infrastructure and Yard	47415	96956.49		96956.49	0.00	0.00	96956.49
CSM	CSM Bldg 1 Renovation	47419	500000.00		200000.00	0.00	0.00	200000.00
CSM	CSM Bldg 15 Modernization	47420	663641.34		5941053.71	4979805.65	732178.54	229069.52
CSM	CSM Athletic Facilities Upgrade, Phase 2	47422	53317.18		53817.18	28776.54	0.00	25040.64
CSM	CSM Small Projects	47423	81840.98		921622.61	696375.24	84815.45	140431.92
CSM	CSM Emergency Building Repairs	47424	55252.44		307252.44	108837.76	22419.00	175995.68
CSM	CSM Hillsdale Lot Paving	47429	0.00		1000000.00	154745.53	19247.00	826007.47
CSM	CSM Exterior Building Repainting	47430	0.00		331922.24	168400.54	59207.60	104314.10
CSM	CSM Instructional Equipment	47432	0.00		89489.00	0.00	0.00	89489.00
CSM	CSM Edison Lot Project	47433	0.00		2000000.00	75865.76	180509.24	1743625.00
CSM	CSM Exterior Signage	47434	0.00		100000.00	0.00	0.00	100000.00
CSM	CSM Bldg 12 Roofing	47435	0.00		496000.00	0.00	0.00	496000.00
CSM	Bookstore Project	48400	174822.39		174822.39	0.00	0.00	174822.39
DISTRICTWIDE	General Capital Projects	40000	23708908.72		24349492.49	(346.00)	0.00	24349838.49
DISTRICTWIDE	College Housing Project	40003	2552500.00		3203500.00	0.00	0.00	3203500.00
DISTRICTWIDE	Premium Rebate Reserve	40004	398432.00		398432.00	0.00	0.00	398432.00
DISTRICTWIDE	Post Bond Admin Fee Reserve	40005	0.00		300000.00	18344.31	0.00	281655.69
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009	46725.07		48913.03	48913.03	0.00	0.00
DISTRICTWIDE	College Art	42003	148491.00		158491.00	152800.00	0.00	5691.00
DISTRICTWIDE	Redevelopment Program	43001	12007584.77		12612996.39	4114.51	0.00	12608881.88
DISTRICTWIDE	Property Management Study	44001	291326.05		291326.05	1000.00	0.00	290326.05
DISTRICTWIDE	District Facilities Projects	44102	784235.55		828200.55	171779.56	34107.97	622313.02
DISTRICTWIDE	District Funded FCI Contingency	44103	1485925.39		3046954.78	0.00	0.00	3046954.78
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2852755.24		2991788.24	65755.17	0.00	2926033.07
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	11488.20		11488.20	11488.20	0.00	0.00
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00		3307.25	3307.25	0.00	0.00
DISTRICTWIDE	Bond Construction General	47000	19511814.64		11554447.64	0.00	0.00	11554447.64
DISTRICTWIDE	DW CIP2 Planning	47001	12326625.56		13326625.56	508491.86	959925.12	11858208.58
DISTRICTWIDE	DW Technology Upgrades	47002	1814201.18		1989201.18	982316.66	16136.92	990747.60
DISTRICTWIDE	DW Energy Efficiency Projects	47004	0.00		2000.00	850.00	0.00	1150.00
DISTRICTWIDE	DW Safety and Security Cameras	47006	167904.94		167904.94	42367.61	11160.30	114377.03

**2010-2011 Capital Projects Financial Summary  
Budget Expenditures as of June 30, 2011**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2010-11 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
DISTRICTWIDE	DW Contingency	47007	8172860.70	391956.87	0.00	0.00	391956.87
DISTRICTWIDE	DW Small Projects	47008	192320.54	192320.54	60833.41	4170.00	127317.13
DISTRICTWIDE	DW Infrastructure Projects	47009	5687717.54	824999.54	0.00	0.00	824999.54
DISTRICTWIDE	DW EAS Expansion	47011	46971.28	746971.28	259744.93	1507.16	485719.19
DISTRICTWIDE	CAN Vista Lease Obligations	47012	0.00	15011081.11	15011081.11	0.00	0.00
DISTRICTWIDE	DW Renewable Energy Project	47013	0.00	200000.00	93495.15	64433.12	42071.73
DISTRICTWIDE	DW Boilers BAAQMD Emissions Project	47014	0.00	1750000.00	12092.18	49500.00	1688407.82
DISTRICTWIDE	C.O.P. Projects	48001	828291.67	863726.77	500.00	0.00	863226.77
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	2501.57	2501.57	0.00	0.00	2501.57
DISTRICTWIDE	DW Athletic Facilities	48101	97919.66	97919.66	74724.98	0.00	23194.68
DISTRICTWIDE	Bond Construction General	49000	308895.29	4824.34	4824.34	0.00	0.00
DISTRICTWIDE	DW Program and Project Management	49004	243.00	243.00	243.00	0.00	0.00
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	39702.03	23932.48	23932.48	0.00	0.00
SKYLINE	College Contingency	40001	444000.00	6402009.53	0.00	0.00	6402009.53
SKYLINE	SKY Facilities Maintenance Center	41222	12515.86	12515.86	12515.86	0.00	0.00
SKYLINE	SKY Electrical Infrastructure Replacement	41224	0.00	950000.00	148000.00	0.00	802000.00
SKYLINE	SKY Water Feature Project	42004	0.00	250000.00	240686.36	0.00	9313.64
SKYLINE	Pacific Heights Project	42202	27101845.95	26516845.95	0.00	0.00	26516845.95
SKYLINE	SKY Bldg 6 Facelift	42205	0.00	21600.00	17851.66	0.00	3748.34
SKYLINE	SKY Campuswide Exterior Waterproofing	43238	48791.25	48791.25	48791.25	0.00	0.00
SKYLINE	SKY Campuswide Mechanical Upgrade	43239	2459.90	2459.90	2459.90	0.00	0.00
SKYLINE	Avon Damages Repair	44241	65100.04	65100.04	0.00	0.00	65100.04
SKYLINE	SKY Bldg 3 Modernization	47201	1120.72	5442.09	2946.22	2495.87	0.00
SKYLINE	SKY Bldg 7 Allied Health	47202	1723.90	2223.90	2115.70	0.00	108.20
SKYLINE	SKY Bldg 8 Modernization	47203	0.00	1018.45	18.45	0.00	1000.00
SKYLINE	SKY Bldg 12 FMC	47204	191515.87	189682.40	85347.24	0.00	104335.16
SKYLINE	SKY CIP2 Design Build Project	47209	33833278.81	20740504.26	18504197.22	2080463.08	155843.96
SKYLINE	SKY Bldg 1 Modernization	47210	3183888.43	212069.96	11281.48	15001.24	185787.24
SKYLINE	SKY Bldg 5 Partial Renovation	47213	0.00	210.50	210.50	0.00	0.00
SKYLINE	SKY NW Bldg 5 Stairs	47220	0.00	213.38	213.38	0.00	0.00
SKYLINE	SKY Small Projects	47223	406079.92	806079.92	339332.01	74092.07	392655.84
SKYLINE	SKY Emergency Building Repairs	47224	26292.09	276292.09	143711.14	35129.00	97451.95
SKYLINE	SKY FMC Erosion	47225	58046.57	678046.57	674154.31	2023.85	1868.41
SKYLINE	SKY Lot 10 Expansion	47226	1578.27	2874.09	2874.09	0.00	0.00
SKYLINE	SKY Theater Equipment Project	47227	23353.55	6177.36	2542.41	2043.00	1591.95
SKYLINE	SKY 12KV Electrical Systems Upgrade	47228	354016.03	659616.03	59814.28	237966.87	361834.88
SKYLINE	SKY Exterior Building Repainting	47230	0.00	158000.00	133177.60	0.00	24822.40
SKYLINE	SKY Instruction Equipment	47232	0.00	130954.00	0.00	0.00	130954.00
SKYLINE	SKY CDC Safety Tile Replacement	47234	0.00	135000.00	25399.63	0.00	109600.37
	<b>TOTAL</b>		<b>222687115.23</b>	<b>239915180.76</b>	<b>95191173.71</b>	<b>11062569.22</b>	<b>133661437.83</b>



**San Mateo County Community College District**  
**2011-12 Final Budget**  
**Capital Projects Fund (Fund 4) - Cañada College**

	2009-2010 Adoption Budget	2009-2010 Actual	2010-2011 Adoption Budget	2010-2011 Actual	2011-2012 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$6,588	0%	5
6 Classified Salaries	12,546	6,451	6,500	8,411	\$301,931	4%	6
7 Employee Benefits	1,009	652	1,950	1,050	\$129,399	2%	7
8 Materials & Supplies	1,052,597	238,005	420,822	724,883	\$405,465	5%	8
9 Operating Expenses	3,008,953	1,899,278	1,202,961	1,425,109	\$797,137	11%	9
10 Capital Outlay	12,931,582	11,674,053	5,169,966	11,367,058	\$5,925,559	78%	10
11 <b>Total Expenses</b>	<b>\$17,006,687</b>	<b>\$13,818,440</b>	<b>\$6,802,199</b>	<b>\$13,526,510</b>	<b>\$7,566,078</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$17,006,687)	(\$13,818,440)	(\$6,802,199)	(\$13,526,510)	(\$7,566,078)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$17,006,687)</b>	<b>(\$13,818,440)</b>	<b>(\$6,802,199)</b>	<b>(\$13,526,510)</b>	<b>(\$7,566,078)</b>		21

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



**San Mateo County Community College District**  
**2011-12 Final Budget**  
***Capital Projects Fund (Fund 4) - College of San Mateo***

	2009-2010 Adoption Budget	2009-2010 Actual	2010-2011 Adoption Budget	2010-2011 Actual	2011-2012 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$27,997	0%	5
6 Classified Salaries	\$89,832	62,796	\$75,000	147,223	\$1,283,153	4%	6
7 Employee Benefits	\$7,884	6,900	\$22,500	17,245	\$549,923	2%	7
8 Materials & Supplies	\$2,154,429	5,052,733	\$2,404,999	4,937,103	\$3,923,667	12%	8
9 Operating Expenses	\$8,383,807	5,436,612	\$2,587,717	5,175,648	\$4,113,246	13%	9
10 Capital Outlay	\$97,124,623	81,664,405	\$38,870,599	30,182,421	\$22,256,529	69%	10
11 <b>Total Expenses</b>	<b>\$107,760,575</b>	<b>\$92,223,447</b>	<b>\$43,960,815</b>	<b>\$40,459,639</b>	<b>\$32,154,515</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$107,760,575)	(\$92,223,447)	(\$43,960,815)	(\$40,459,639)	(\$32,154,515)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$107,760,575)</b>	<b>(\$92,223,447)</b>	<b>(\$43,960,815)</b>	<b>(\$40,459,639)</b>	<b>(\$32,154,515)</b>		21

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



**San Mateo County Community College District**  
**2011-12 Final Budget**  
**Capital Projects Fund (Fund 4) - Skyline College**

	2009-2010 Adoption Budget	2009-2010 Actual	2010-2011 Adoption Budget	2010-2011 Actual	2011-2012 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$22,101	\$6,955	0%	5
6 Classified Salaries	\$14,694	96,488	\$30,000	49,272	\$318,751	4%	6
7 Employee Benefits	\$1,315	11,090	\$9,000	7,583	\$136,608	2%	7
8 Materials & Supplies	\$2,572,684	664,743	\$2,447,606	2,268,272	\$926,469	12%	8
9 Operating Expenses	\$4,464,014	2,971,734	\$4,246,984	2,155,892	\$880,567	11%	9
10 Capital Outlay	\$33,633,792	36,638,585	\$31,998,595	15,052,862	\$5,718,230	72%	10
11 <b>Total Expenses</b>	<b>\$40,686,499</b>	<b>\$40,382,640</b>	<b>\$38,732,184</b>	<b>\$19,555,982</b>	<b>\$7,987,579</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$40,686,499)	(\$40,382,640)	(\$38,732,184)	(\$19,555,982)	(\$7,987,579)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$40,686,499)</b>	<b>(\$40,382,640)</b>	<b>(\$38,732,184)</b>	<b>(\$19,555,982)</b>	<b>(\$7,987,579)</b>		21

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

**San Mateo County Community College District  
2011-12 Final Budget  
Capital Projects Fund (Fund 4) - Central Services**

	2009-2010 Adoption Budget	2009-2010 Actual	2010-2011 Adoption Budget	2010-2011 Actual	2011-2012 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	635,893	1,592,889	0	4,888,870	14,012,000	94%	2
3 Local Revenue	10,429,220	18,504,662	8,211,164	1,307,371	920,000	6%	3
4 <b>Total Revenue</b>	<b>\$11,065,113</b>	<b>\$20,097,551</b>	<b>\$8,211,164</b>	<b>\$6,196,241</b>	<b>\$14,932,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$141,000	\$142,080	\$142,080	\$170,293	\$4,047	0%	5
6 Classified Salaries	2,654,082	3,072,476	3,379,724	2,802,922	\$185,468	4%	6
7 Employee Benefits	1,063,049	1,088,711	1,232,631	1,076,084	\$79,486	2%	7
8 Materials & Supplies	415,000	353,007	270,000	136,522	\$29,309	1%	8
9 Operating Expenses	900,000	599,060	300,000	970,988	\$208,452	4%	9
10 Capital Outlay	6,130,312	317,151	200,000	16,492,234	\$4,140,867	89%	10
11 <b>Total Expenses</b>	<b>\$11,303,444</b>	<b>\$5,572,484</b>	<b>\$5,524,435</b>	<b>\$21,649,043</b>	<b>\$4,647,629</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$6,346,720	\$0	\$0	\$0	0%	12
13 Other Sources	0	470,831	0	0	0	0%	13
14 Transfers out	0	(3,300,000)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$3,517,551</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$238,331)	\$18,042,618	\$2,686,729	(\$15,452,802)	\$10,284,371		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$238,331)</b>	<b>\$18,042,618</b>	<b>\$2,686,729</b>	<b>(\$15,452,802)</b>	<b>\$10,284,371</b>		21

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

**San Mateo County Community College District**  
**2011-12 Final Budget**  
**Capital Projects Fund (Fund 4) - Total District**



	2009-2010 Adoption Budget	2009-2010 Actual	2010-2011 Adoption Budget	2010-2011 Actual	2011-2012 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	635,893	1,592,889	0	4,888,870	14,012,000	94%	2
3 Local Revenue	10,429,220	18,504,662	8,211,164	1,307,371	920,000	6%	3
<b>4 Total Revenue</b>	<b>\$11,065,113</b>	<b>\$20,097,551</b>	<b>\$8,211,164</b>	<b>\$6,196,241</b>	<b>\$14,932,000</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	141,000	142,080	142,080	192,394	45,586	0%	5
6 Classified Salaries	2,771,154	3,238,211	3,491,224	3,007,828	2,089,303	4%	6
7 Employee Benefits	1,073,258	1,107,354	1,266,081	1,101,962	895,416	2%	7
8 Materials & Supplies	6,194,710	6,308,488	5,543,426	8,066,779	5,284,908	10%	8
9 Operating Expenses	16,756,773	10,906,684	8,337,661	9,727,636	5,999,403	11%	9
10 Capital Outlay	149,820,309	130,294,195	76,239,161	73,094,574	38,041,185	73%	10
<b>11 Total Expenses</b>	<b>\$176,757,204</b>	<b>\$151,997,011</b>	<b>\$95,019,633</b>	<b>\$95,191,174</b>	<b>\$52,355,801</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	0	0	0	0	0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(1,433,266)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>(\$1,433,266)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$165,692,091)	(\$133,332,726)	(\$86,808,469)	(\$88,994,933)	(\$37,423,801)		18
19 Beginning Balance, July 1	481,025,247	481,025,247	347,692,521	347,692,521	258,697,588		19
20 Adjustments to Beginning Balance							20
<b>21 Net Fund Balance, June 30</b>	<b>\$315,333,156</b>	<b>\$347,692,521</b>	<b>\$260,884,052</b>	<b>\$258,697,588</b>	<b>\$221,273,788</b>		<b>21</b>

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

*The District maintains enterprise funds. These funds account for operations that the Board requires to be self-supporting. These funds are maintained independently of other District funds to facilitate the entrepreneurial nature of the activities involved and also provide the necessary flexibility to report the retail and operational requirements of these self-supporting services.*

*The **Bookstore Fund** is used to account for revenues received and expenses made to operate the District's bookstores.*

*The **Cafeteria Fund** is used to account for revenues received and expenses related to contracted food service and vending operations of the District.*

*The **San Mateo Athletic Club (SMAC)** accounts for revenues received and expenses related to the operations of the athletic club and aquatic center.*

**San Mateo County Community College District**  
**2011 - 2012 Final Budget**  
**Enterprise Fund - Bookstore (Fund 5)**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Income</b>							
1 Federal Income	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0%	2
3 Local Income	9,225,000	8,306,041	8,220,000	7,568,798	7,650,000	100%	3
4 <b>Total Income</b>	<b>\$9,225,000</b>	<b>\$8,306,041</b>	<b>\$8,220,000</b>	<b>\$7,568,798</b>	<b>\$7,650,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Cost of Sales	\$6,300,000	\$5,543,684	\$5,500,000	\$4,668,077	\$4,700,000	63%	5
6 Certificated Salaries	0	0	0	0	0	0%	6
7 Classified Salaries	1,500,000	1,414,151	1,280,000	1,439,047	1,490,000	20%	7
8 Employee Benefits	410,000	410,764	380,000	449,469	455,000	6%	8
9 Materials & Supplies	0	16,623	22,000	43,417	45,000	1%	9
10 Operating Expenses	747,700	714,819	823,700	772,949	732,700	10%	10
11 Capital Outlay	0	0	0	0	0	0%	11
12 <b>Total Expenses</b>	<b>\$8,957,700</b>	<b>\$8,100,041</b>	<b>\$8,005,700</b>	<b>\$7,372,959</b>	<b>\$7,422,700</b>	<b>100%</b>	12
<b>Transfers &amp; Other</b>							
13 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0%	17
18 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	18
<b>Fund Balance</b>							
19 Net Change in Fund Balance	\$267,300	\$206,000	\$214,300	\$195,839	\$227,300		19
20 Beginning Balance, July 1	6,471,738	6,471,738	6,677,738	6,677,738	6,873,577		20
21 Adjustments to Beginning Balance	0	0	0	0	0		21
22 <b>Net Fund Balance, June 30</b>	<b>\$6,739,038</b>	<b>\$6,677,738</b>	<b>\$6,892,038</b>	<b>\$6,873,577</b>	<b>\$7,100,877</b>		22



**DISTRICT BOOKSTORES**  
**Balance Sheet**  
**June 30, 2011**

	<u>June 30, 2011</u>	<u>June 30, 2010</u>
<b>ASSETS</b>		
Cash for Operations and Investments	\$5,209,663	\$5,000,055
Accounts Receivable	220,868	100,937
Inventory	1,944,237	1,841,518
Furniture, Fixtures & Equipment (Net)	191,623	275,069
<b>TOTAL ASSETS</b>	<b><u>\$7,566,391</u></b>	<b><u>\$7,217,579</u></b>
<b>LIABILITIES AND CAPITAL</b>		
Liabilities	692,814	539,841
Capital-Reserved	6,873,577	6,677,738
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$7,566,391</u></b>	<b><u>\$7,217,579</u></b>



**DISTRICT BOOKSTORES**  
**Income Statement**  
**For the Year Ending June 30, 2011**

	<u>Year to Date Actual</u>	<u>2010-2011 Budget</u>
<b>INCOME</b>		
Merchandise Sales	\$7,112,128	\$8,000,000
Commission	22,247	20,000
Interest	59,286	50,000
Other Income	375,137	150,000
<b>TOTAL INCOME</b>	<b><u>\$7,568,798</u></b>	<b><u>\$8,220,000</u></b>
<b>EXPENSES</b>		
Salaries	\$1,344,705	\$1,200,000
Benefits	421,858	340,000
Merchandise Purchases	4,668,077	5,500,000
Store and Office	43,417	22,000
Travel, Conference, Membership	23,735	31,900
Utilities	43,812	28,600
Contracted Services	93,082	66,000
Depreciation Expense	83,445	80,000
Freight	200,696	200,000
Other	177,212	299,500
<b>TOTAL EXPENSES</b>	<b><u>\$7,100,039</u></b>	<b><u>\$7,768,000</u></b>
<b>NET INCOME FROM OPERATIONS</b>	<b><u>\$468,759</u></b>	<b><u>\$452,000</u></b>
<b>Other Expenses</b>		
Administrative Salary and Benefits	121,953	\$120,000
Rent	67,700	\$67,700
Donations	83,267	\$50,000
<b>Total Other Expenses</b>	<b><u>272,920</u></b>	<b><u>\$237,700</u></b>
<b>NET INCOME</b>	<b><u>\$195,839</u></b>	<b><u>\$214,300</u></b>
Capital, July 1	6,677,738	
<b>Capital, June 30</b>	<b><u>\$6,873,577</u></b>	

**San Mateo County Community College District**  
**2011 - 2012 Final Budget**  
**Enterprise Fund - Cafeteria (Fund 5)**



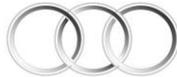
	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1	Federal Revenue	\$0	\$0	\$0	\$0	0%	1
2	State Revenue	0	0	0	0	0%	2
3	Local Revenue	210,000	188,789	196,000	198,702	100%	3
4	<b>Total Revenue</b>	<b>\$210,000</b>	<b>\$188,789</b>	<b>\$196,000</b>	<b>\$198,702</b>	<b>100%</b>	4
<b>Expenses</b>							
5	Certificated Salaries	\$0	\$0	\$0	\$0	0%	5
6	Classified Salaries	21,000	21,294	21,850	64,203	12%	6
7	Employee Benefits	4,600	5,751	6,470	17,680	4%	7
8	Materials & Supplies	65,000	71,891	78,000	65,913	38%	8
9	Operating Expenses	96,400	72,796	85,680	131,804	45%	9
10	Capital Outlay	0	0	0	0	0%	10
11	<b>Total Expenses</b>	<b>\$187,000</b>	<b>\$171,732</b>	<b>\$192,000</b>	<b>\$279,600</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
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	<b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18	Net Change in Fund Balance	\$23,000	\$17,057	\$4,000	(\$80,898)	\$67,700	18
19	Beginning Balance, July 1	398,444	398,444	415,501	415,501	334,603	19
20	Adjustments to Beginning Balance	0	0	0	0	0	20
21	<b>Net Fund Balance, June 30</b>	<b>\$421,444</b>	<b>\$415,501</b>	<b>\$419,501</b>	<b>\$334,603</b>	<b>\$402,303</b>	21



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**DISTRICT CAFETERIAS**  
**Balance Sheet**  
**June 30, 2011**

	<u>June 30, 2011</u>	<u>June 30, 2010</u>
<b>ASSETS</b>		
Cash for Operations and Investments	\$341,950	\$277,725
Accounts Receivable & Prepayment	27,382	27,699
Furniture, Fixtures & Equipment (Net)	-	138,493
<b>TOTAL ASSETS</b>	<b><u>\$369,332</u></b>	<b><u>\$443,917</u></b>
<b>LIABILITIES AND CAPITAL</b>		
Liabilities	\$34,729	\$28,416
Capital, July 1	\$415,501	\$398,444
Adjustment to Capital	(80,898)	17,057
Capital, June 30	<u>\$334,603</u>	<u>\$415,501</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$369,332</u></b>	<b><u>\$443,917</u></b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**DISTRICT CAFETERIAS**  
**Income Statement**  
**For the Year Ending June 30, 2011**

	<u>Year to Date Actual</u>	<u>2010-2011 Budget</u>
<b>INCOME</b>		
Special Service Income	\$20,647	\$20,000
Vending Income	53,980	66,000
Food Service Income	116,149	108,000
Event Facilities Rental Income	5,004	-
Interest	2,922	2,000
<b>TOTAL INCOME</b>	<b><u>\$198,702</u></b>	<b><u>\$196,000</u></b>
<b>EXPENSES</b>		
Salary	\$64,203	62,000
Benefits	17,680	16,000
Depreciation	-	15,000
Non Inventory Equipment	-	3,000
Service Contracts & Repairs	43,658	16,000
College Support	65,913	80,000
<b>TOTAL EXPENSES</b>	<b><u>\$191,454</u></b>	<b><u>\$192,000</u></b>
<b>NET INCOME FROM OPERATIONS</b>	<b><u>\$7,248</u></b>	<b><u>\$4,000</u></b>
Loss on Investments	(240)	-
Loss on Disposal of Fixed Assets	(87,906)	-
<b>NET INCOME</b>	<b><u>(\$80,898)</u></b>	<b><u>\$4,000</u></b>
Capital, July 1	\$415,501	
<b>Capital, June 30</b>	<b><u>\$334,603</u></b>	

**San Mateo County Community College District  
2011 - 2012 Final Budget**

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	219,053	2,120,110	2,003,731	2,300,000	100%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$219,053</b>	<b>\$2,120,110</b>	<b>\$2,003,731</b>	<b>\$2,300,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Cost of Goods Sold	\$0	\$0	\$0	\$0	\$0	0%	5
6 Salaries	0	261,144	1,363,706	1,161,194	1,129,133	54%	6
7 Employee Benefits	0	56,309	0	255,463	270,992	13%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	223,104	539,272	495,403	687,462	33%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$540,556</b>	<b>\$1,902,978</b>	<b>\$1,912,060</b>	<b>\$2,087,587</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	78,712	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	(64,862)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,850</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	(\$321,504)	\$217,132	\$105,521	\$212,413		18
19 Beginning Balance, July 1	0	0	(321,504)	(321,504)	(215,983)		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>(\$321,504)</b>	<b>(\$104,372)</b>	<b>(\$215,983)</b>	<b>(\$3,570)</b>		21



**San Mateo Athletic Club/CSM Fitness Center**  
**Balance Sheet**  
**June 30, 2011**

	<u>June 30, 2011</u>	<u>June 30, 2010</u>
<b>ASSETS</b>		
Cash for Operations and Investments	\$1,073,422	\$1,025,187
Accounts Receivable & Prepayment	65,580	1,344
Inventory	6,331	0
Fixed Assets	-	8,975
<b>TOTAL ASSETS</b>	<b><u>\$1,145,333</u></b>	<b><u>\$1,035,506</u></b>
<b>LIABILITIES AND CAPITAL</b>		
Liabilities	\$1,361,316	\$1,357,010
Capital, July 1	(\$321,504)	(158,521)
Adjustment to Capital	105,521	(162,983)
Capital, June 30	<u>(\$215,983)</u>	<u>(\$321,504)</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$1,145,333</u></b>	<b><u>\$1,035,506</u></b>

	<u>Year to Date Actual</u>	<u>2010-2011 Budget</u>
<b>INCOME</b>		
Member dues and Registrations	\$1,493,940	\$1,528,614
Aquatics	280,854	300,000
Parking	53,816	-
Personal Training	129,154	212,237
Retail	5,905	11,323
Others	40,062	67,936
<b>TOTAL INCOME</b>	<b><u>\$2,003,731</u></b>	<b><u>\$2,120,110</u></b>
<b>EXPENSES</b>		
Salary	\$1,161,194	1,117,792
Benefits	255,463	245,914
Operating - Athletic Club	406,081	492,272
Operating - Aquatic Center	89,322	47,000
<b>TOTAL EXPENSES</b>	<b><u>\$1,912,060</u></b>	<b><u>\$1,902,978</u></b>
<b>NET INCOME FROM OPERATIONS</b>	<b><u>\$91,671</u></b>	<b><u>\$217,132</u></b>
District Support - Income	78,712	-
District Support - Expense	64,862	-
<b>NET INCOME</b>	<b><u>\$105,521</u></b>	<b><u>\$217,132</u></b>
Capital, July 1	(\$321,504)	
<b>Capital, June 30</b>	<b><u>(\$215,983)</u></b>	

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Special Revenue Fund (Fund 6)

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

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

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

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

**San Mateo County Community College District**  
**2011-2012 Final Budget**  
**Child Development Fund (Fund 60) - Cañada College**



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	22	0	59	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$22</b>	<b>\$0</b>	<b>\$59</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	(1)	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$22	\$0	\$59	\$0		18
19 Beginning Balance, July 1	0	36,580	0	36,602	36,661		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$36,602</b>	<b>\$0</b>	<b>\$36,661</b>	<b>\$36,661</b>		21

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

**San Mateo County Community College District**  
**2011-2012 Final Budget**  
***Child Development Fund (Fund 60) - College of San Mateo***



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget		
<b>Revenue</b>								
1	Federal Revenue	\$15,000	\$19,187	\$19,000	\$47,849	\$64,500	17%	1
2	State Revenue	130,900	136,338	134,600	93,121	86,100	23%	2
3	Local Revenue	190,677	168,347	201,753	211,989	223,351	60%	3
4	<b>Total Revenue</b>	<b>\$336,577</b>	<b>\$323,872</b>	<b>\$355,353</b>	<b>\$352,958</b>	<b>\$373,951</b>	<b>100%</b>	4
<b>Expenses</b>								
5	Certificated Salaries	\$98,511	\$98,511	\$98,511	\$98,511	\$101,679	21%	5
6	Classified Salaries	281,052	252,072	240,355	250,317	230,904	49%	6
7	Employee Benefits	156,562	132,977	138,163	139,800	104,721	22%	7
8	Materials & Supplies	36,400	23,526	26,300	27,440	37,300	8%	8
9	Operating Expenses	1,037	1,019	1,170	618	736	0%	9
10	Capital Outlay	0	(5,986)	0	0	0	0%	10
11	<b>Total Expenses</b>	<b>\$573,563</b>	<b>\$502,119</b>	<b>\$504,499</b>	<b>\$516,686</b>	<b>\$475,340</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>								
12	Transfers In	\$240,294	\$201,491	\$149,146	\$163,728	\$104,721	100%	12
13	Other Sources	0	0	0	0	0	0%	13
14	Transfers out	0	0	0	0	0	0%	14
15	Contingency	0	0	0	0	0	0%	15
16	Other Out Go	0	0	0	(0)	0	0%	16
17	<b>Total Transfers/Other</b>	<b>\$240,294</b>	<b>\$201,491</b>	<b>\$149,146</b>	<b>\$163,728</b>	<b>\$104,721</b>	<b>100%</b>	17
<b>Fund Balance</b>								
18	Net Change in Fund Balance	\$3,308	\$23,244	\$0	\$0	\$3,331		18
19	Beginning Balance, July 1	0	128,873	0	152,117	152,117		19
20	Adjustments to Beginning Balance	0	0	0	0	0		20
21	<b>Net Fund Balance, June 30</b>	<b>\$3,308</b>	<b>\$152,117</b>	<b>\$0</b>	<b>\$152,117</b>	<b>\$155,448</b>		21

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

**San Mateo County Community College District**  
**2011-2012 Final Budget**  
***Child Development Fund (Fund 60) - Skyline College***



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$19,000	\$18,921	\$19,000	\$88,388	\$138,300	33%	1
2 State Revenue	301,200	264,255	261,100	133,101	221,700	53%	2
3 Local Revenue	57,252	25,849	30,000	32,994	55,500	13%	3
4 <b>Total Revenue</b>	<b>\$377,452</b>	<b>\$309,025</b>	<b>\$310,100</b>	<b>\$254,482</b>	<b>\$415,500</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$81,932	\$82,846	\$70,226	\$35,475	\$48,359	9%	5
6 Classified Salaries	257,420	252,524	265,929	244,482	316,623	58%	6
7 Employee Benefits	197,677	190,574	196,308	174,041	127,424	23%	7
8 Materials & Supplies	35,700	26,094	25,300	33,099	44,250	8%	8
9 Operating Expenses	2,400	4,228	9,633	9,386	6,136	1%	9
10 Capital Outlay	0	(628)	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$575,129</b>	<b>\$555,639</b>	<b>\$567,396</b>	<b>\$496,482</b>	<b>\$542,792</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$197,677	\$245,178	\$257,296	\$242,000	\$127,424	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$197,677</b>	<b>\$245,178</b>	<b>\$257,296</b>	<b>\$242,000</b>	<b>\$127,424</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	(\$1,436)	\$0	\$0	\$132		18
19 Beginning Balance, July 1	0	1,436	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$132</b>		21

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

**San Mateo County Community College District**  
**2011-2012 Final Budget**  
***Child Development Fund (Fund 60) - District Office***

	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget		
<b>Revenue</b>								
1	Federal Revenue	\$1,680	\$0	\$1,680	\$1,680	0%	1	
2	State Revenue	0	0	0	0	0%	2	
3	Local Revenue	0	0	0	0	0%	3	
4	<b>Total Revenue</b>	<b>\$1,680</b>	<b>\$0</b>	<b>\$1,680</b>	<b>\$1,680</b>	<b>0%</b>	4	
<b>Expenses</b>								
5	Certificated Salaries	\$0	\$0	\$0	\$0	0%	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	1,680	0	1,680	1,680	0%	10	
11	<b>Total Expenses</b>	<b>\$1,680</b>	<b>\$0</b>	<b>\$1,680</b>	<b>\$1,680</b>	<b>0%</b>	11	
<b>Transfers &amp; Other</b>								
12	Transfers In	\$0	\$0	\$0	\$1,260	\$0	0%	12
13	Other Sources	0	0	0	0	0	0%	13
14	Transfers out	0	0	0	0	0	0%	14
15	Contingency	0	0	0	0	0	0%	15
16	Other Out Go	0	0	0	(1,260)	0	0%	16
17	<b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18	Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0	18	
19	Beginning Balance, July 1	0	0	0	0	0	19	
20	Adjustments to Beginning Balance	0	0	0	0	0	20	
21	<b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	21	

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

**San Mateo County Community College District**  
**2011-2012 Final Budget**  
***Child Development Fund (Fund 60) - Total District***



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1	Federal Revenue	\$35,680	\$38,107	\$39,680	\$137,917	26%	1
2	State Revenue	\$432,100	400,593	\$395,700	226,222	39%	2
3	Local Revenue	\$247,928	194,218	\$231,753	245,041	35%	3
4	<b>Total Revenue</b>	<b>\$715,708</b>	<b>\$632,918</b>	<b>\$667,133</b>	<b>\$609,180</b>	<b>\$789,451</b>	<b>100%</b>
<b>Expenses</b>							
5	Certificated Salaries	\$180,443	\$181,357	\$168,737	\$133,986	15%	5
6	Classified Salaries	538,472	504,597	506,284	494,799	54%	6
7	Employee Benefits	354,239	323,550	334,472	313,840	23%	7
8	Materials & Supplies	72,100	49,621	51,600	60,539	8%	8
9	Operating Expenses	3,437	5,247	10,803	10,004	1%	9
10	Capital Outlay	1,680	(6,614)	1,680	1,680	0	0%
11	<b>Total Expenses</b>	<b>\$1,150,371</b>	<b>\$1,057,758</b>	<b>\$1,073,575</b>	<b>\$1,014,849</b>	<b>\$1,018,133</b>	<b>100%</b>
<b>Transfers &amp; Other</b>							
12	Transfers In	\$437,971	\$446,670	\$406,443	\$406,988	\$232,145	100%
13	Other Sources	0	0	0	0	0	0%
14	Transfers out	0	0	0	0	0	0%
15	Contingency/Reserve	0	0	0	0	0	0%
16	Other Out Go	0	0	0	(1,260)	0	0%
17	<b>Total Transfers/Other</b>	<b>\$437,971</b>	<b>\$446,670</b>	<b>\$406,443</b>	<b>\$405,728</b>	<b>\$232,145</b>	<b>100%</b>
<b>Fund Balance</b>							
18	Net Change in Fund Balance	\$3,308	\$21,830	\$0	\$59	\$3,463	18
19	Beginning Balance, July 1	166,888	166,888	188,719	188,719	188,778	19
20	Adjustments to Beginning Balance	0	0	0	0	0	20
21	<b>Net Fund Balance, June 30</b>	<b>\$170,196</b>	<b>\$188,719</b>	<b>\$188,719</b>	<b>\$188,778</b>	<b>\$192,241</b>	21

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

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



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	1,914,605	2,511,011	100%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,914,605</b>	<b>\$2,511,011</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$597,590	\$1,017,455	\$1,749,451	70%	5
6 Classified Salaries	0	0	0	165,906	397,438	0%	6
7 Employee Benefits	0	0	181,110	122,324	310,413	12%	7
8 Materials & Supplies	0	0	75,000	6,281	13,859	1%	8
9 Operating Expenses	0	0	0	6,233	39,849	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$853,700</b>	<b>\$1,318,199</b>	<b>\$2,511,011</b>	<b>83%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	(\$853,700)	\$596,406	(\$0)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$853,700)</b>	<b>\$596,406</b>	<b>(\$0)</b>		21

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

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



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	1,860,000	2,261,854	100%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,860,000</b>	<b>\$2,261,854</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$1,199,380	\$1,251,324	\$1,564,809	69%	5
6 Classified Salaries	0	0	0	40,657	255,163	11%	6
7 Employee Benefits	0	0	364,020	144,009	245,891	11%	7
8 Materials & Supplies	0	0	150,000	22,156	77,523	3%	8
9 Operating Expenses	0	0	0	0	118,467	5%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,713,400</b>	<b>\$1,458,146</b>	<b>\$2,261,854</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	(\$1,713,400)	\$401,854	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,713,400)</b>	<b>\$401,854</b>	<b>\$0</b>		21

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

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



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	2,072,611	2,569,770	100%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,072,611</b>	<b>\$2,569,770</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$1,003,030	\$1,183,260	\$1,328,030	52%	5
6 Classified Salaries	0	0	0	194,139	712,479	28%	6
7 Employee Benefits	0	0	329,870	160,183	404,262	16%	7
8 Materials & Supplies	0	0	100,000	18,394	125,000	5%	8
9 Operating Expenses	0	0	0	13,676	0	0%	9
10 Capital Outlay	0	0	0	5,800	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,432,900</b>	<b>\$1,575,452</b>	<b>\$2,569,771</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	(\$1,432,900)	\$497,159	(\$0)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,432,900)</b>	<b>\$497,159</b>	<b>(\$0)</b>		21

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

**San Mateo County Community College District**  
**2011-2012 Final Budget**  
***Special Parcel Tax (Fund 61) - Districtwide/ Central Services***

	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget		
<b>Revenue</b>								
1	Federal Revenue	\$0	\$0	\$0	\$0	0%	1	
2	State Revenue	0	0	0	0	0%	2	
3	Local Revenue	0	0	6,000,000	1,207,865	1,202,784	100%	3
4	<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000,000</b>	<b>\$1,207,865</b>	<b>\$1,202,784</b>	<b>100%</b>	4
<b>Expenses</b>								
5	Certificated Salaries	\$0	\$0	\$2,000,000	\$0	\$902,320	38%	5
6	Classified Salaries	0	0	0	0	50,000	0%	6
7	Employee Benefits	0	0	0	0	150,464	6%	7
8	Materials & Supplies	0	0	0	54	0	0%	8
9	Operating Expenses	0	0	0	33,732	1,274,079	54%	9
10	Capital Outlay	0	0	0	0	0	0%	10
11	<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$33,786</b>	<b>\$2,376,863</b>	<b>98%</b>	11
<b>Transfers &amp; Other</b>								
12	Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13	Other Sources	0	0	0	0	0	0%	13
14	Transfers out	0	0	0	0	0	0%	14
15	Contingency	0	0	0	0	0	0%	15
16	Other Out Go	0	0	0	0	0	0%	16
17	<b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18	Net Change in Fund Balance	\$0	\$0	\$4,000,000	\$1,174,080	(\$1,174,079)		18
19	Beginning Balance, July 1	0	0	0	0	1,174,080		19
20	Adjustments to Beginning Balance	0	0	0	0	0		20
21	<b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000,000</b>	<b>\$1,174,080</b>	<b>\$0</b>		21

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

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



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	6,000,000	7,055,081	8,545,419	100%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000,000</b>	<b>\$7,055,081</b>	<b>\$8,545,419</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$4,800,000	\$3,452,039	\$5,544,611	57%	5
6 Classified Salaries	0	0	0	400,702	1,415,080	15%	6
7 Employee Benefits	0	0	875,000	426,516	1,111,030	11%	7
8 Materials & Supplies	0	0	325,000	46,885	216,382	2%	8
9 Operating Expenses	0	0	0	53,641	1,432,395	15%	9
10 Capital Outlay	0	0	0	5,800	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000,000</b>	<b>\$4,385,583</b>	<b>\$9,719,499</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$2,669,499	(\$1,174,080)		18
19 Beginning Balance, July 1	0	0	0	0	2,669,499		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,669,499</b>	<b>\$1,495,419</b>		21

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# **Expendable Trust Fund**

**Financial Aid**

**(Fund 7)**

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



**San Mateo County Community College District**  
**2011-2012 Final Budget**  
***Student Aid Fund (Fund 7) - Cañada College***

	<b>2009-10 Adoption Budget</b>	<b>2009-10 Actual</b>	<b>2010-11 Adoption Budget</b>	<b>2010-11 Actual</b>	<b>2011-12 Adoption Budget</b>	<b>Percent of Total Budget</b>		
<b>Revenue</b>								
1	Federal Revenue	\$2,097,166	\$3,189,299	\$3,556,706	\$4,592,726	\$4,702,353	96%	1
2	State Revenue	105,000	94,503	94,503	108,617	105,000	2%	2
3	Local Revenue	0	80,440	75,000	103,844	100,000	2%	3
4	<b>Total Revenue</b>	<b>\$2,202,166</b>	<b>\$3,364,242</b>	<b>\$3,726,209</b>	<b>\$4,805,187</b>	<b>\$4,907,353</b>	<b>100%</b>	4
<b>Expenses</b>								
5	Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6	Classified Salaries	0	0	0	0	0	0%	6
7	Employee Benefits	0	0	0	0	0	0%	7
8	Materials & Supplies	0	0	0	0	0	0%	8
9	Operating Expenses	0	0	0	0	0	0%	9
10	Capital Outlay	0	0	0	0	0	0%	10
11	<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>								
12	Transfers In	\$0	\$98,723	\$0	\$155,780	\$0	0%	12
13	Other Sources	0	0	0	0	0	0%	13
14	Transfers out	0	(4,028)	0	(2,081)	0	0%	14
15	Contingency	0	0	0	0	0	0%	15
16	Other Out Go	(2,202,166)	(3,452,841)	(3,726,209)	(4,947,770)	(4,907,353)	100%	16
17	<b>Total Transfers/Other</b>	<b>(\$2,202,166)</b>	<b>(\$3,358,145)</b>	<b>(\$3,726,209)</b>	<b>(\$4,794,071)</b>	<b>(\$4,907,353)</b>	<b>100%</b>	17
<b>Fund Balance</b>								
18	Net Change in Fund Balance	\$0	\$6,097	\$0	\$11,116	\$0		18
19	Beginning Balance, July 1	0	0	0	0	0		19
20	Adjustments to Beginning Balance	0	0	0	0	0		20
21	<b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$6,097</b>	<b>\$0</b>	<b>\$11,116</b>	<b>\$0</b>		21

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



**San Mateo County Community College District**  
**2011-2012 Final Budget**  
***Student Aid Fund (Fund 7) - College of San Mateo***

	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget		
<b>Revenue</b>								
1	Federal Revenue	\$3,336,502	\$5,093,911	\$5,324,262	\$6,713,335	\$6,779,750	95%	1
2	State Revenue	175,000	112,771	112,771	155,452	155,000	2%	2
3	Local Revenue	0	202,434	200,000	194,676	200,000	3%	3
4	<b>Total Revenue</b>	<b>\$3,511,502</b>	<b>\$5,409,116</b>	<b>\$5,637,033</b>	<b>\$7,063,463</b>	<b>\$7,134,750</b>	<b>100%</b>	4
<b>Expenses</b>								
5	Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6	Classified Salaries	0	0	0	0	0	0%	6
7	Employee Benefits	0	0	0	0	0	0%	7
8	Materials & Supplies	0	0	0	0	0	0%	8
9	Operating Expenses	0	0	0	0	0	0%	9
10	Capital Outlay	0	0	0	0	0	0%	10
11	<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>								
12	Transfers In	\$0	\$8,200	\$0	\$34,946	\$0	0%	12
13	Other Sources	0	0	0	0	0	0%	13
14	Transfers out	0	(1,002)	0	0	0	0%	14
15	Contingency	0	0	0	0	0	0%	15
16	Other Out Go	(3,511,502)	(5,416,480)	(5,637,033)	(7,084,388)	(7,134,750)	100%	16
17	<b>Total Transfers/Other</b>	<b>(\$3,511,502)</b>	<b>(\$5,409,282)</b>	<b>(\$5,637,033)</b>	<b>(\$7,049,442)</b>	<b>(\$7,134,750)</b>	<b>100%</b>	17
<b>Fund Balance</b>								
18	Net Change in Fund Balance	\$0	(\$166)	\$0	\$14,021	\$0		18
19	Beginning Balance, July 1	0	0	0	0	0		19
20	Adjustments to Beginning Balance	0	0	0	0	0		20
21	<b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>(\$166)</b>	<b>\$0</b>	<b>\$14,021</b>	<b>\$0</b>		21

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

**San Mateo County Community College District**  
**2011-2012 Final Budget**  
**Student Aid Fund (Fund 7) - Skyline College**



	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$4,244,776	\$6,060,014	\$6,282,238	\$8,401,988	\$8,411,343	96%	1
2 State Revenue	215,000	233,902	233,902	255,531	255,000	3%	2
3 Local Revenue	0	143,337	90,000	100,023	100,000	1%	3
4 <b>Total Revenue</b>	<b>\$4,459,776</b>	<b>\$6,437,252</b>	<b>\$6,606,140</b>	<b>\$8,757,542</b>	<b>\$8,766,343</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$174,046	\$0	\$181,265	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(1,526)	0	(11,340)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(4,459,776)	(6,600,585)	(6,606,140)	(8,918,755)	(8,766,343)	100%	16
17 <b>Total Transfers/Other</b>	<b>(\$4,459,776)</b>	<b>(\$6,428,065)</b>	<b>(\$6,606,140)</b>	<b>(\$8,748,830)</b>	<b>(\$8,766,343)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$9,187	\$0	\$8,712	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$9,187</b>	<b>\$0</b>	<b>\$8,712</b>	<b>\$0</b>		21

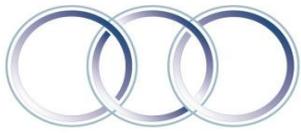
Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.

**San Mateo County Community College District  
2011-2012 Final Budget  
Student Aid Fund (Fund 7) - District Office**

	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1	Federal Revenue	\$0	\$0	\$0	\$0	\$0	0% 1
2	State Revenue	0	0	0	0	0	0% 2
3	Local Revenue	0	0	0	0	0	0% 3
4	<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b> 4
<b>Expenses</b>							
5	Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0% 5
6	Classified Salaries	0	0	0	0	0	0% 6
7	Employee Benefits	0	0	0	0	0	0% 7
8	Materials & Supplies	0	0	0	0	0	0% 8
9	Operating Expenses	0	0	0	0	0	0% 9
10	Capital Outlay	0	0	0	0	0	0% 10
11	<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b> 11
<b>Transfers &amp; Other</b>							
12	Transfers In	\$0	\$0	\$0	\$0	\$0	0% 12
13	Other Sources	0	0	0	0	0	0% 13
14	Transfers out	0	0	0	0	0	0% 14
15	Contingency	0	0	0	0	0	0% 15
16	Other Out Go	0	0	0	0	0	0% 16
17	<b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b> 17
<b>Fund Balance</b>							
18	Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0	18
19	Beginning Balance, July 1	0	0	0	0	0	19
20	Adjustments to Beginning Balance	0	0	0	0	0	20
21	<b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	21

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

**San Mateo County Community College District**  
**2011-2012 Final Budget**  
***Student Aid Fund (Fund 7) - Total District***



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget	2010-11 Actual	2011-12 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$9,678,444	\$14,343,223	\$15,163,205	\$19,708,049	\$19,893,446	96%	1
2 State Revenue	495,000	441,176	441,176	519,600	515,000	2%	2
3 Local Revenue	0	426,211	365,000	398,542	400,000	2%	3
4 <b>Total Revenue</b>	<b>\$10,173,444</b>	<b>\$15,210,610</b>	<b>\$15,969,381</b>	<b>\$20,626,191</b>	<b>\$20,808,446</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$280,969	\$0	\$371,991	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(6,556)	0	(13,421)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(10,173,444)	(15,469,905)	(15,969,381)	(20,950,913)	(20,808,446)	100%	16
17 <b>Total Transfers/Other</b>	<b>(\$10,173,444)</b>	<b>(\$15,195,492)</b>	<b>(\$15,969,381)</b>	<b>(\$20,592,342)</b>	<b>(\$20,808,446)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$15,118	\$0	\$33,849	\$0		18
19 Beginning Balance, July 1	235,313	235,313	250,430	250,430	284,278		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$235,313</b>	<b>\$250,430</b>	<b>\$250,430</b>	<b>\$284,278</b>	<b>\$284,278</b>		21

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District  
2011-2012 Final Budget**

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



	<b>2009-10 Adoption Budget</b>	<b>2009-10 Actual</b>	<b>2010-11 Adoption Budget</b>	<b>2010-11 Actual</b>	<b>2011-12 Adoption Budget</b>	<b>Percent of Total Budget</b>	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	257,817	298,720	300,000	430,353	207,500	100%	3
<b>4 Total Revenue</b>	<b>\$257,817</b>	<b>\$298,720</b>	<b>\$300,000</b>	<b>\$430,353</b>	<b>\$207,500</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	79,390	50,139	55,000	48,607	30,000	62%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$79,390</b>	<b>\$50,139</b>	<b>\$55,000</b>	<b>\$48,607</b>	<b>\$30,000</b>	<b>62%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$2,497,823	\$4,957,149	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	2,502,131	2,406,374	2,380,000	-31%	13
14 Transfers out	0	(1,021,170)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(5,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	131%	16
<b>17 Total Transfers/Other</b>	<b>\$2,497,823</b>	<b>(\$1,064,021)</b>	<b>(\$7,497,869)</b>	<b>(\$7,593,626)</b>	<b>(\$7,620,000)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$2,676,250	(\$815,440)	(\$7,252,869)	(\$7,211,880)	(\$7,442,500)		18
19 Beginning Balance, July 1	34,564,967	34,564,967	33,749,527	33,749,527	26,537,647		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$37,241,217</b>	<b>\$33,749,527</b>	<b>\$26,496,658</b>	<b>\$26,537,647</b>	<b>\$19,095,147</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Supplemental Information**

- Page 110 - **Resource Allocation Model**
- Page 112 - **Fund 1 Full Absorption Budget**
- Page 115 - **2011-12 Board Goals**
- Page 116 - **State Deferral Schedule**
- Page 117 - **Enrollment Fee History**
- Page 118 - **Historical FTES Analysis**
- Page 120 - **Utility Usage Graphs**
- Page 123 - **Associated Student Body Reports**
- Page 148 - **Debt Services Payment Schedule**
- Page 149 - **Cash Flow Summary (6/30/11)**
- Page 150 - **CCFS-311Q Report (6/30/11)**
- Page 152 - **County Investment Pool Rates**

Resource Allocation: 11/12 Budget Scenario

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
10/11 Site Allocations	\$ 25,775,722	\$ 15,534,327	\$ 28,463,566	\$ 9,895,815	\$ 7,095,485	\$ 25,475,549	\$ 112,240,463
	36.9%	22.3%	40.8%				
10/11 FTES (P2)	8,535	4,934	8,522				21,991
09/10 FTES	8,124	4,723	9,105				21,952
08/09 FTES	8,140	4,774	9,354				22,268
3 yr average	8,266	4,811	8,994				22,070
Percent of total	37.5%	21.8%	40.7%				

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

Base Allocation	\$ 20,620,577	\$ 12,427,462	\$ 22,770,852				\$ 55,818,892
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Allocate 20% of the existing funding to each college based on the 3 yr average of FTES

FTES Allocation	\$ 5,226,556	\$ 3,041,679	\$ 5,686,488				\$ 13,954,723
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Add the two amounts together and compare to 10/11 Site Allocations

Total	\$ 25,847,134	\$ 15,469,140	\$ 28,457,341				\$ 69,773,615
Change from Site Alloc	\$ 71,412	\$ (65,187)	\$ (6,225)				\$ (0)

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

Adjustment #1	\$ 71,412	\$ -	\$ -				\$ 71,412
---------------	-----------	------	------	--	--	--	-----------

2. Allocate any increase in Central Services costs.

Based on 11/12 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Increased Costs						\$ 26,908	\$ 26,908

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

Change from Fall 10 to Fall 11 Space Inventory Report

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
					\$ 309,163		\$ 309,163

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

Based on FTES Goals for 11/12

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
11/12 FTES	7,495	4,177	7,320				18,992
New 3 yr average	8,051	4,611	8,316			0	20,978
Change in 3 yr average	(215)	(199)	(678)			0	(1,092)

Add 0% COLA to 10/11 per FTES allocation of \$3789 to get \$3789 per FTES.

Growth allocation	\$ (814,382)	\$ (755,096)	\$ (2,568,786)			\$ -	\$ (4,138,264)
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5. District Office & Facilities gets 14% and 5% respectively of college growth allocations.

Calculate 14% and 5% of allocations in #4.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Growth allocation				\$ (586,919)	\$ (210,416)		\$ (797,336)

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 Compensation	\$ 207,399	\$ 200,057	\$ 230,395	\$ 161,225	\$ 46,534	\$ 6,174	\$ 851,786
Other	\$ (80,000)			\$ 434,000	\$ 1,602,331	\$ (516,000)	\$ 1,956,331
NonPC Benefits	\$ 772,622	\$ 380,846	\$ 580,990	\$ 21,995	\$ 40,500	\$ (1,796,953)	\$ -
	\$ 900,022	\$ 580,903	\$ 811,385	\$ 617,220	\$ 1,689,366	\$ (2,306,779)	\$ 2,292,117

Preliminary Budget 11/12  
8/19/2011

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	\$ 112,240,463	10/11 FTES	21,808	(Funded, includes NR & Appren)	
0% COLA	\$ -	11/12 FTES	21,361	(Estimated actual)	
Growth	\$ (7,399,051)	Funded Growth	-		
Other Revenue	\$ 2,073,114	Deficit budget	(8,025,537)		(B)
11/12 Revenue	\$ 106,914,526	Reserve for futu	-		
Increase	\$ (5,325,936)				
Plus deficit budget	\$ 2,699,600				
Less allocations:					
1. Adjustment #1	\$ 71,412				
2. Central Svcs	\$ 26,908				
3. Square Footage	\$ 309,163				
4. Growth	\$ (4,138,264)				
5. DO & Facilities	\$ (797,336)				
6. Special Allocations	\$ 2,292,117				
	\$ (2,236,000)				
Available for allocation	\$ 4,935,600				

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
10/11 Site Allocations	\$ 25,775,722	\$ 15,534,327	\$ 28,463,566	\$ 9,895,815	\$ 7,095,485	N/A	\$ 86,764,914
% of Total	30%	18%	33%	11%	8%		
Adjustment #7	\$ 1,466,245	\$ 883,666	\$ 1,619,143	\$ 562,921	\$ 403,625	\$ -	\$ 4,935,600

8. Final allocations

**Sum the 10/11 Site Allocations with all of the adjustments.**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
10/11 Site Allocations	\$ 25,775,722	\$ 15,534,327	\$ 28,463,566	\$ 9,895,815	\$ 7,095,485	\$ 25,475,549	\$ 112,240,463
1. Adjustment #1	\$ 71,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,412
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,908	\$ 26,908
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ 309,163	\$ -	\$ 309,163
4. Growth	\$ (814,382)	\$ (755,096)	\$ (2,568,786)	\$ -	\$ -	\$ -	\$ (4,138,264)
5. DO & Facilities	\$ -	\$ -	\$ -	\$ (586,919)	\$ (210,416)	\$ -	\$ (797,336)
6. Special Allocations	\$ 900,022	\$ 580,903	\$ 811,385	\$ 617,220	\$ 1,689,366	\$ (2,306,779)	\$ 2,292,117
7. Adjustment #7	\$ 1,466,245	\$ 883,666	\$ 1,619,143	\$ 562,921	\$ 403,625	\$ -	\$ 4,935,600
Total Increase	\$ 1,623,297	\$ 709,474	\$ (138,258)	\$ 593,221	\$ 2,191,738	\$ (2,279,871)	\$ 2,699,600
<b>11/12 Site Allocations</b>	<b>\$ 27,399,018</b>	<b>\$ 16,243,801</b>	<b>\$ 28,325,307</b>	<b>\$ 10,489,036</b>	<b>\$ 9,287,222</b>	<b>\$ 23,195,677</b>	<b>\$ 114,940,063</b>

Facilities Square Footage	1,595,415	(C), (E)
50% of funds per sq. foot	\$ 1.84	
50% of funds for growth	5.1%	
District Office percentage	14.2%	

List of References:

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

Many times we are asked what it costs to operate one of the colleges.

Typically, we have answered with the College budget, and if we have been good about specifics, we have also answered that there are costs that are incurred district-wide that are not included in the College's budget.

The following information allocates the Central Services, Facilities and District Office costs to the 3 colleges, based on the appropriate metric for that expense.

NOTE: Please be cautioned to not use this information to compare one of the Colleges to a single college district, as there are economies of scale in a multi-college district, but it does give a better comparison within SMCCCD.

**Full Absorption Budget for 11/12 Fund 1**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
<b>11/12 Site Allocations</b>	<b>\$ 27,399,018</b>	<b>\$ 16,243,801</b>	<b>\$ 28,325,307</b>	<b>\$ 10,768,744</b>	<b>\$ 9,007,514</b>	<b>\$ 23,195,680</b>	<b>\$ 114,940,066</b>
Central Services	\$ 6,461,513	\$ 4,570,629	\$ 8,149,988	\$ 2,104,106	\$ 1,909,444	\$(23,195,680)	\$ -
Subtotal	\$ 33,860,531	\$ 20,814,430	\$ 36,475,295	\$ 12,872,850	\$ 10,916,959	\$ 0	\$ 114,940,066
Facilities Allocation	\$ 3,695,719	\$ 2,410,104	\$ 4,640,553	\$ 170,582	\$(10,916,959)		\$ -
Subtotal	\$ 37,556,250	\$ 23,224,535	\$ 41,115,849	\$ 13,043,431	\$ -	\$ 0	\$ 114,940,066
District Office	\$ 4,537,549	\$ 3,069,617	\$ 5,436,266	\$(13,043,431)			\$ -
<b>Total</b>	<b>\$ 42,093,799</b>	<b>\$ 26,294,151</b>	<b>\$ 46,552,115</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 114,940,066</b>
% of Total funding	37%	23%	41%				
FTES	8,311	4,769	8,281				21,361
% of Total FTES	39%	22%	39%				
\$ per FTES	\$ 5,065	\$ 5,513	\$ 5,621				\$ 5,381
\$ before absorption	\$ 3,297	\$ 3,406	\$ 3,420				
% of base amt/total	65%	62%	61%				

**Detail of Allocations**

**Central Services:**

Utilities	34%	22%	43%	2%			
Square footage	540,096	352,215	678,175	24,929			1,595,415
	\$ 1,371,266	\$ 894,249	\$ 1,721,839	\$ 63,293		\$ (4,050,648)	
Retiree/other benefits	26%	18%	33%	12%	11%		
Number of FT staff	153	103	196	71	63		586
	\$ 2,597,770	\$ 1,748,826	\$ 3,327,862	\$ 1,205,501	\$ 1,069,670	\$ (9,949,629)	
Insurance	Based on square footage						
	\$ 371,849	\$ 242,495	\$ 466,914	\$ 17,163		\$ (1,098,422)	
Managed hiring	based on # of employees						
	\$ 354,563	\$ 238,693	\$ 454,212	\$ 164,536	\$ 145,997	\$ (1,358,000)	
Salary commitments	based on # of employees						
	\$ 695,699	\$ 468,346	\$ 891,222	\$ 322,841	\$ 286,464	\$ (2,664,571)	
Staff development	based on # of employees						
	\$ 88,192	\$ 59,371	\$ 112,978	\$ 40,926	\$ 36,314	\$ (337,780)	

**Full Absorption Budget for 11/12 Fund 1**

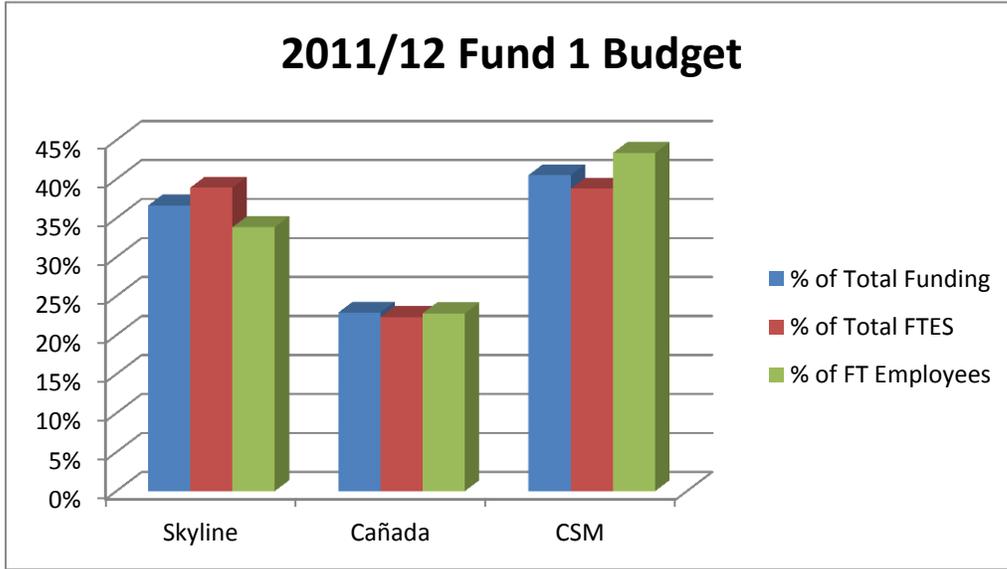
	<b>Skyline</b>	<b>Cañada</b>	<b>CSM</b>	<b>District Office</b>	<b>Facilities</b>	<b>Central Svcs</b>	<b>Total</b>
Tele/Hard/Soft Maint	based on # of computers/smart classrooms						
Computers 75% of wk	1802	1354	2191	166			
Smart Classrooms 25% of wk	88	62	119				
Blended rate	33%	24%	41%	2%			
	\$ 370,845	\$ 274,303	\$ 463,554	\$ 25,616		\$ (1,134,319)	
Legal/Election	Based on % of budget						
Percent of budgets	30%	18%	31%	12%	10%		
	\$ 119,458	\$ 70,822	\$ 123,497	\$ 46,951	\$ 39,272	\$ (400,000)	
Formula Adjustment	per college						
	\$ 118,316	\$ 290,168	\$ 186,681	\$ 72,750	\$ 209,246	\$ (877,161)	
Apprenticeship							
Per college	\$ 3,000	\$ 59,150				\$ (62,150)	
Miscellaneous							
Per college	\$ 15,000	\$ 8,000	\$ 17,000			\$ (40,000)	
Per employee	\$ 67,362	\$ 45,348	\$ 86,294	\$ 31,259	\$ 27,737	\$ (258,000)	
Per % of budget	\$ 288,193	\$ 170,858	\$ 297,936	\$ 113,269	\$ 94,744	\$ (965,000)	

**District Office:**

General Services	based on operating budget						
	\$ 211,641	\$ 130,877	\$ 231,700	\$ (574,218)			
EVC/Business Serv/Acctr	based on operating budget						
	\$ 689,193	\$ 426,192	\$ 754,515	\$ (1,869,900)			
ITS	based on # of computers/smart classrooms						
Computers 75% of wk	1802	1354	2191				
Smart Classrooms 25% of wk	88	62	119				
Blended rate	33%	25%	42%				
	\$ 1,652,129	\$ 1,222,470	\$ 2,063,867	\$ (4,938,465)			
HR	based on # of employees						
	\$ 393,847	\$ 265,139	\$ 504,536	\$ (1,163,522)			
Chancellor's Office/Four	based on # of employees						
	\$ 384,903	\$ 259,118	\$ 493,079	\$ (1,137,100)			
VC Ed Serv	based on # of employees						
	\$ 271,460	\$ 182,748	\$ 347,753	\$ (801,961)			
Comm & Govt Rel	based on # of employees						
	\$ 95,990	\$ 64,621	\$ 122,967	\$ (283,578)			
Remaining alloc	based on operating budget						
	\$ 838,386	\$ 518,452	\$ 917,849	\$ (2,274,687)			

## Fund 1 Total Absorption Budget 2011/12

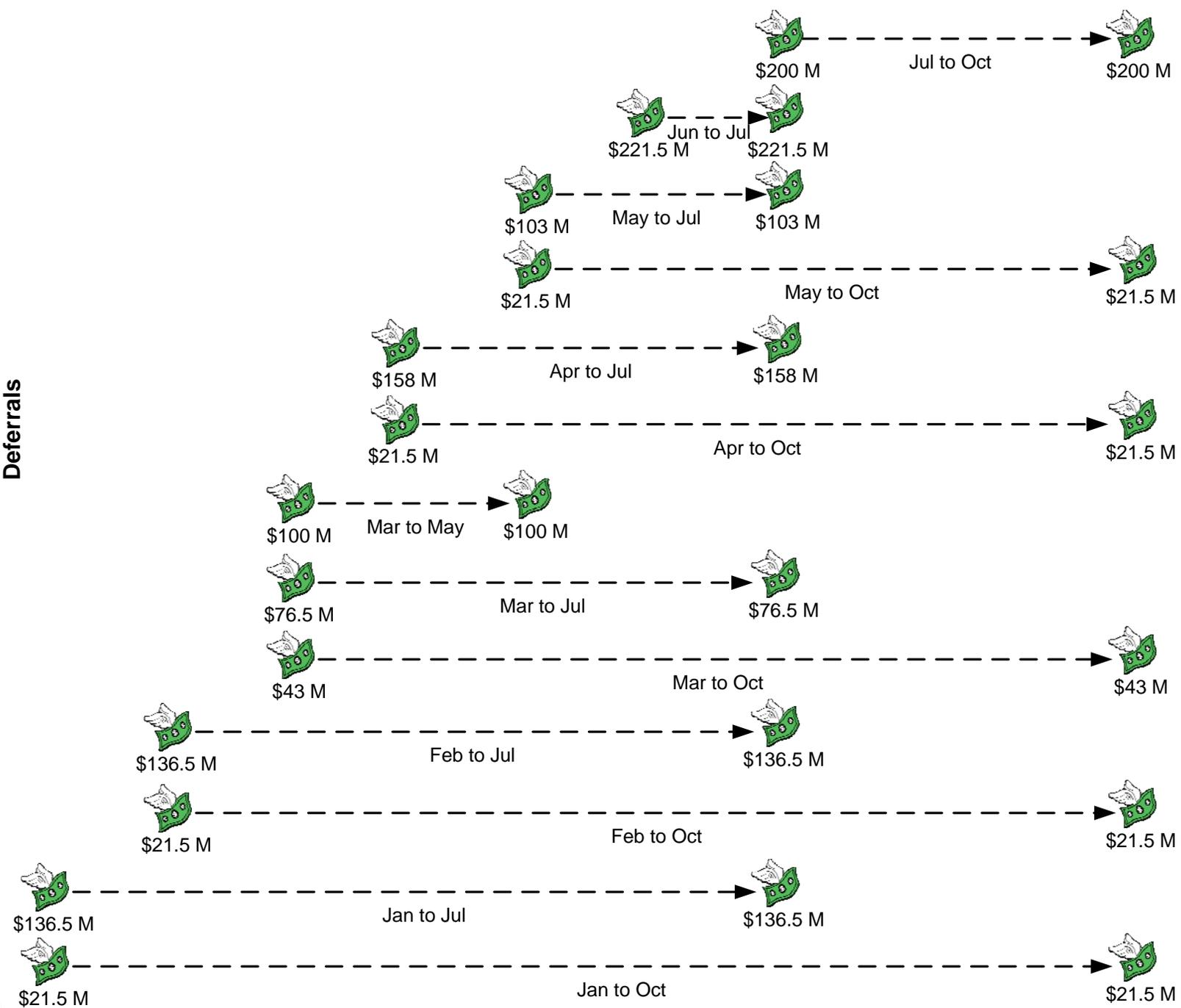
	Skyline	Cañada	CSM
% of Total Funding	37%	23%	41%
% of Total FTES	39%	22%	39%
% of FT Employees	34%	23%	43%



**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
2011-12 BOARD GOALS**

1. Maintain fiscal stability; continue to scrutinize programs and services to assure that they are most relevant to and aligned with the District's core mission of transfer, career-technical education and basic skills; develop strategies and actions to manage the effects of the State's budget deficit on our District. Reduce operational costs to the greatest extent possible; continue efforts to build energy efficient infrastructure and facilities; and adopt green/clean and sustainable practices. Expand efforts to create programs and services that provide additional unrestricted income for the District to be used to enhance student instruction and support services, i.e., San Mateo Athletic Club, rents from housing projects, increased facility rentals, etc.
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. Seek out, implement and expand cost effective means to improve access and higher education opportunities for our community and students. Use the Board's adopted "Core Values" statement (adopted in December, 2009) as a guide for all program/budget modifications and adjustments. Use Measure G Funds to expand instructional opportunities and related student services for students.
3. Aggressively protect local control and retention of property taxes by maintaining a presence in Sacramento and good communication with our local legislators.
4. Course Articulation; Degree Audit and SB 1440: Work with the District Curriculum Committee, District Academic Senate and vice presidents to 1) continue aligning courses with remaining differences and 2) encourage faculty participation in reviewing Transfer Model Curriculum for those majors suggested by the Statewide Academic Senate, and possibly develop proposals for submission for SB1440 degrees for our unique degrees, where appropriate. Coordinate with all three colleges the submittal and review of course articulation agreements with four-year institutions. Complete implementation of the degree audit system according to schedule.
5. Chancellor, Presidents, District Curriculum Committee, District Academic Senate and Vice Presidents will work closely with state legislature on the issue of CSU local service area in order to assure that our students have equal access to CSUs.
6. Broaden global perspective and enrich our cultural and educational diversity by fostering institutional relationships abroad; attracting international students to our campuses; and offering teach/study abroad opportunities for faculty and students. Concentrate outreach and recruitment activities in countries and regions sending the largest number of international students to the U.S. Use revenue from international tuition to provide additional classes and services for students.
7. Explore different financing options to complete the District's Education and Facilities Master Plan. Continue to pursue all available actions to replace funds lost through the County Treasurer's Lehman Brother investment and the State's abandonment of approved capital projects due to the non-authorization of state education bonds for six years (the past four and next two).
8. Under direction of the Board of Trustees, 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.
  - 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.
  - Pursue relief from regulations that unnecessarily impose high costs or inefficiencies for College and District operations, and that don't further our educational mission and values.

**Permanent Deferrals**



Jan

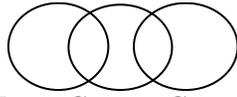
Total Intra-year (within the fiscal year) Deferrals = \$300 M

116

Total Inter-year (across year end) Deferrals = \$961 M

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

<b>Year</b>	<b>Fee History</b>
Prior to 1984	No Enrollment Fee
1984-85	ABXX, 1984 established a mandatory enrollment fee of \$50 per semester (\$100 per year for community college students taking 6 or more credit units and \$5 per unit for students taking less than 6 units). Students taking noncredit classes do not pay the fee. Sunset January 1, 1988.
1985-86	No change from prior year
1986-87	No change from prior year
1987-88	Assembly Bill 2336 extends enrollment fee through January 1, 1992.
1988-89	No change from prior year
1990-91	No change from prior year
1991-92	Senate Bill 381 extends the community college enrollment fee through January 1, 1995. In addition, the bill directs the community colleges to charge a one-year surcharge of an additional \$1 per unit up to a maximum of \$10 per semester for students enrolled during the 1991-92 academic year. For 1991-92, community college students were charged \$6 per unit up to a maximum of \$60 per semester.
1992-93	Effective January 1, 1993, a separate fee of \$50 per unit, with no cap, was set for students with bachelors' degrees. In addition, the enrollment fee was increased to \$10 per unit with no cap for students not having a bachelor's degree.
1993-94	The 1993-94 Budget Act increased the enrollment fee to \$13 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	No change from prior year
2011-12	The enrollment fee was increased to \$36 per unit with no cap on the total.



# No Borrowing

## San Mateo County Community College District

### FTES Analysis

	<u>Actual</u> <u>2001-2002</u>	<u>Actual</u> <u>2002-2003</u>	<u>Actual</u> <u>2003-2004</u>	<u>Actual</u> <u>2004-2005</u>	<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Actual</u> <u>2009-2010</u>	<u>Actual</u> <u>2010-11</u>
<b><i>College of San Mateo</i></b>										
Resident										
Fall & Spring	7,336	8,041	8,059	7,561	7,311	7,423	7,686	8,022	8,062	7,152
Fall & Spring (N/C)										
Summer (N/C)										
Summer	<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>	<u>940</u>
Total, Resident	8,247	9,067	9,181	8,550	8,256	8,379	8,678	9,007	9,155	8,092
Total, Apprenticeship	171	165	131	140	146	156	164	115	94	87
Flex-time	10	9	14	9	12	10	11	16	15	2
Non-Resident										
Fall & Spring	327	288	245	223	234	226	217	198	200	214
Fall & Spring (N/C)										
Summer (N/C)										
Summer	<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>	<u>20</u>
Total, Non-Resident	355	321	271	242	255	246	232	216	219	235
<b>College of San Mateo Total</b>	<b>8,783</b>	<b>9,562</b>	<b>9,597</b>	<b>8,941</b>	<b>8,669</b>	<b>8,791</b>	<b>9,085</b>	<b>9,354</b>	<b>9,483</b>	<b>8,416</b>
<b><i>Canada College</i></b>										
Resident										
Fall & Spring	3,358	3,489	3,606	3,631	3,707	3,770	3,938	4,218	4,512	4,304
Fall & Spring (N/C)	25	8	43	50	43	27	35	38	41	51
Summer (N/C)	-	1	-	2	4	4	5	1	6	10
Summer	<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>	<u>398</u>
Total, Resident	3,775	3,964	3,667	3,981	4,113	4,181	4,380	4,671	5,071	4,763
Flex-time	4	3	6	3	3	3	4	7	17	4
Non-Resident										
Fall & Spring	152	116	76	73	71	62	60	88	86	89
Fall & Spring (N/C)	4	2	3	2	1	1	1	1	1	1
Summer (N/C)	-	-	-	-	-	-	-	-	-	0
Summer	<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>	<u>8</u>
Total, Non-Resident	169	128	80	77	79	71	68	96	98	98
<b>Canada College Total</b>	<b>3,948</b>	<b>4,095</b>	<b>3,753</b>	<b>4,061</b>	<b>4,195</b>	<b>4,255</b>	<b>4,452</b>	<b>4,774</b>	<b>5,186</b>	<b>4,865</b>
<b><i>Skyline College</i></b>										
Resident										
Fall & Spring	5,780	6,375	6,107	6,014	5,912	5,840	6,345	6,893	7,404	7,202
Fall & Spring (N/C)	-	-	-	-	-	-	-	47	68	67
Summer (N/C)									5	4
Summer	<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>	<u>976</u>
Total, Resident	6,677	7,385	6,972	6,840	6,765	6,684	7,213	8,027	8,730	8,248
Total, Apprenticeship	42	31	9	4	4	3	3	2	5	2
Flex-time	4	4	5	4	9	3	5	6	17	2
Non-Resident										
Fall & Spring	159	154	124	109	97	101	97	88	85	99
Fall & Spring (N/C)								1	1	1
Summer (N/C)										-
Summer	<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>	<u>10</u>
Total, Non-Resident	185	176	142	122	109	111	109	105	100	110
<b>Skyline College Total</b>	<b>6,908</b>	<b>7,596</b>	<b>7,128</b>	<b>6,970</b>	<b>6,887</b>	<b>6,801</b>	<b>7,330</b>	<b>8,140</b>	<b>8,852</b>	<b>8,362</b>

# No Borrowing

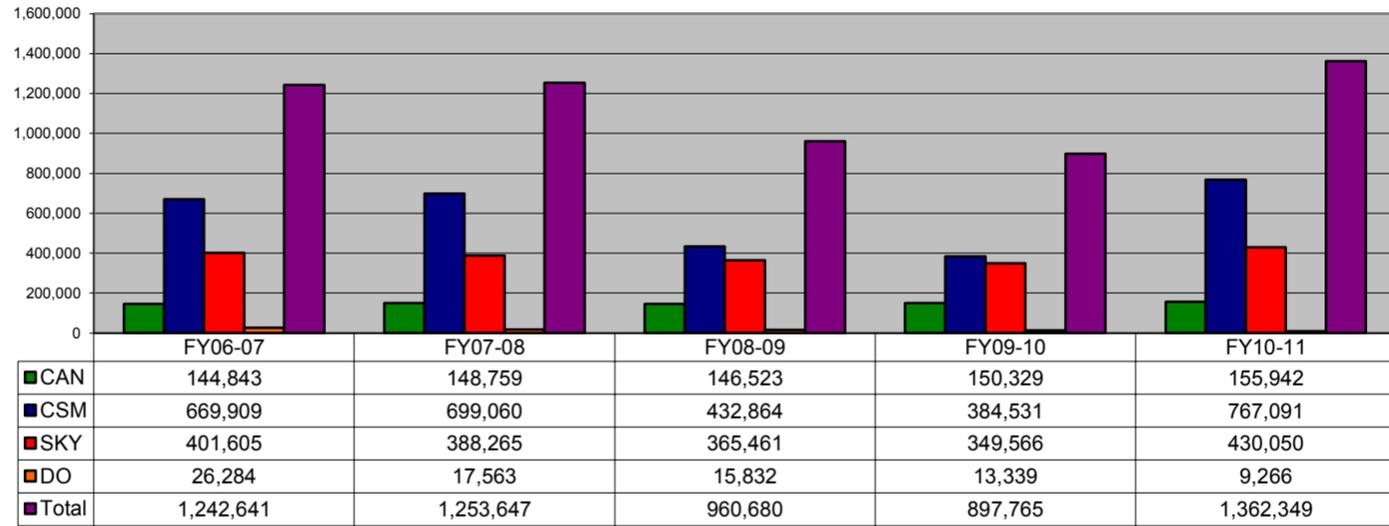
## San Mateo County Community College District FTES Analysis

	<u>Actual</u> <u>2001-2002</u>	<u>Actual</u> <u>2002-2003</u>	<u>Actual</u> <u>2003-2004</u>	<u>Actual</u> <u>2004-2005</u>	<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Actual</u> <u>2009-2010</u>	<u>Actual</u> <u>2010-11</u>
<i>District</i>										
Resident										
Fall & Spring	16,474	17,905	17,772	17,206	16,930	17,033	17,969	19,133	19,978	18,658
Fall & Spring (N/C)	25	8	43	50	43	27	35	85	109	118
Summer (N/C)	0	1	0	2	4	4	5	1	11	14
Summer	<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>	<u>2,314</u>
Total, Resident	18,699	20,416	19,820	19,371	19,134	19,244	20,271	21,705	22,956	21,104
Total, Apprenticeship	213	196	140	144	150	159	167	117	99	88
Flex-time	18	16	25	16	24	16	20	29	49	8
Non-Resident										
Fall & Spring	638	558	445	405	402	389	374	374	371	402
Fall & Spring (N/C)	4	2	3	2	1	1	1	2	2	2
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<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>	<u>38</u>
Total, Non-Resident	709	625	493	441	443	428	409	417	417	443
<b>District Total</b>	<b>19,639</b>	<b>21,253</b>	<b>20,478</b>	<b>19,972</b>	<b>19,751</b>	<b>19,847</b>	<b>20,867</b>	<b>22,268</b>	<b>23,521</b>	<b>21,643</b>

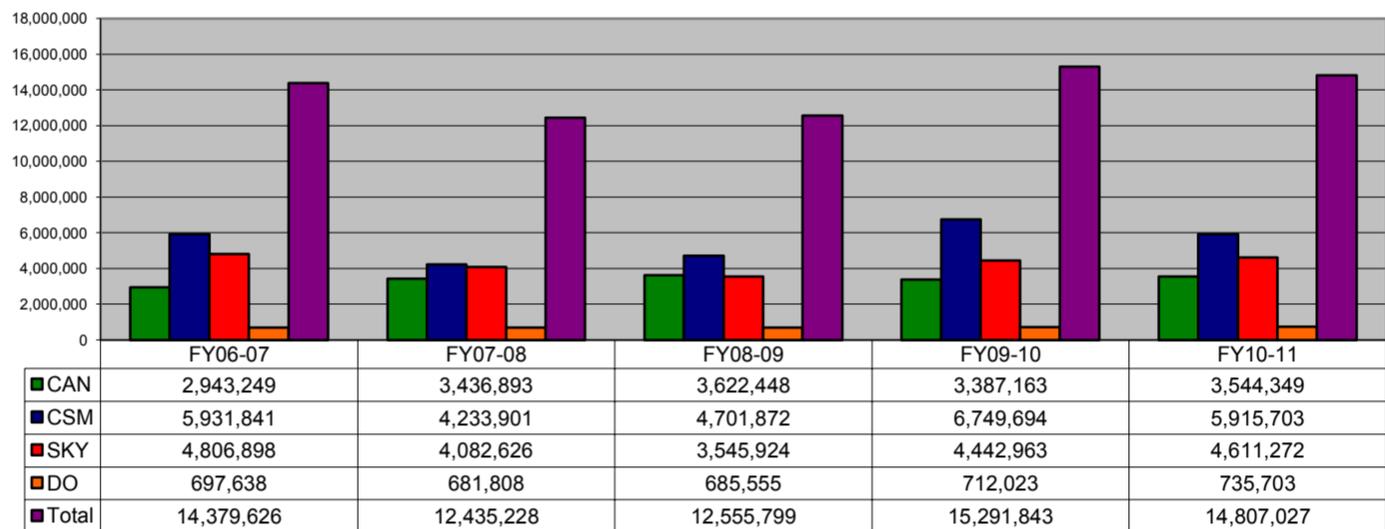


## San Mateo County Community College District

### Natural Gas Usage by Site (in therms)

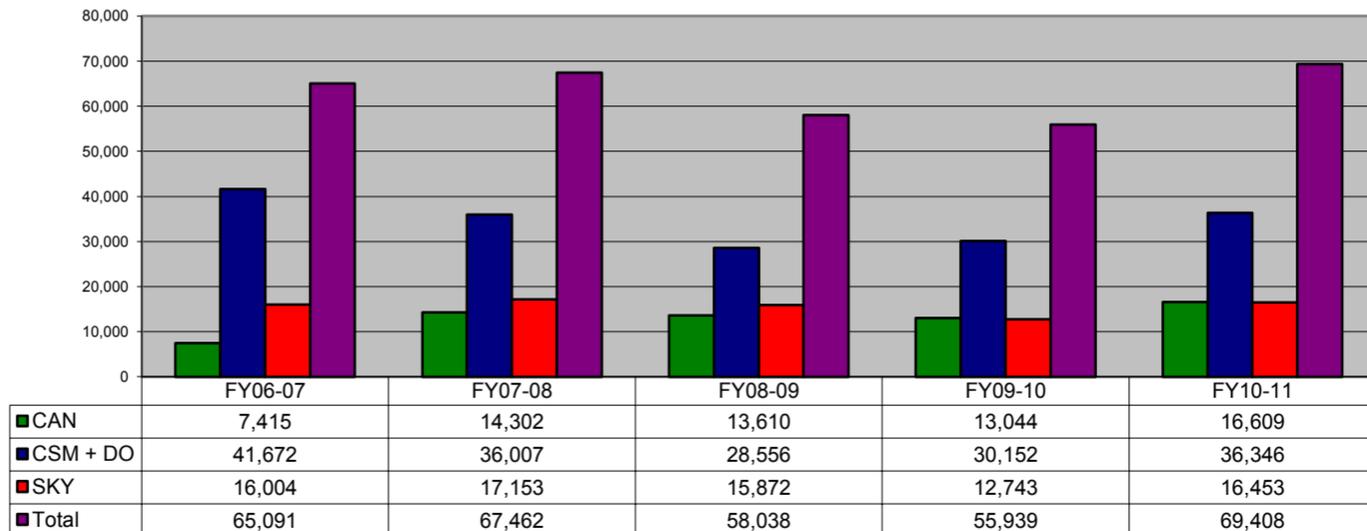


### Electricity Usage by Site (in kWh)



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

### Water Usage by Site (in ccf)

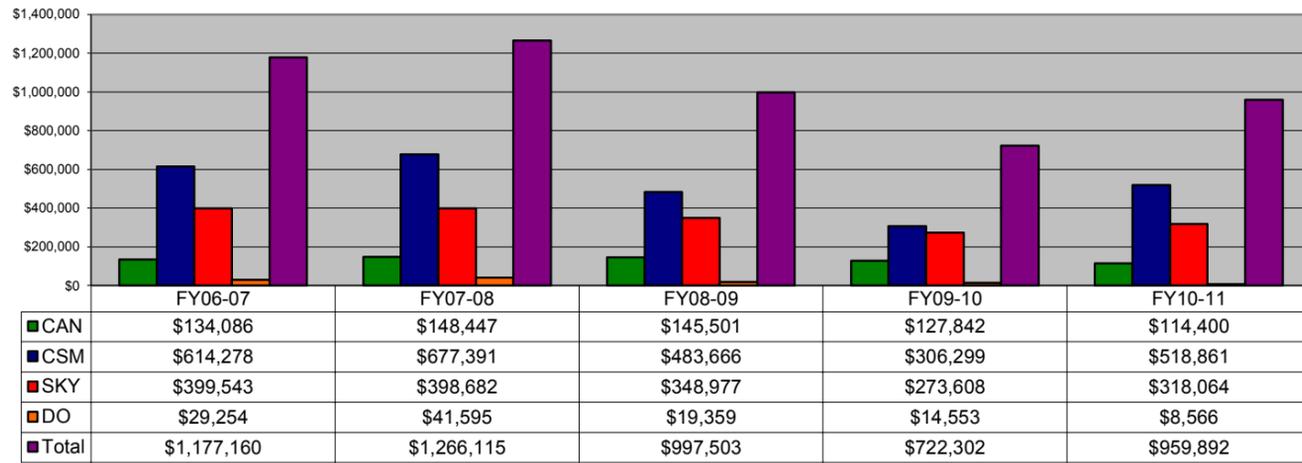


\*note that FY10-11 numbers are projections.

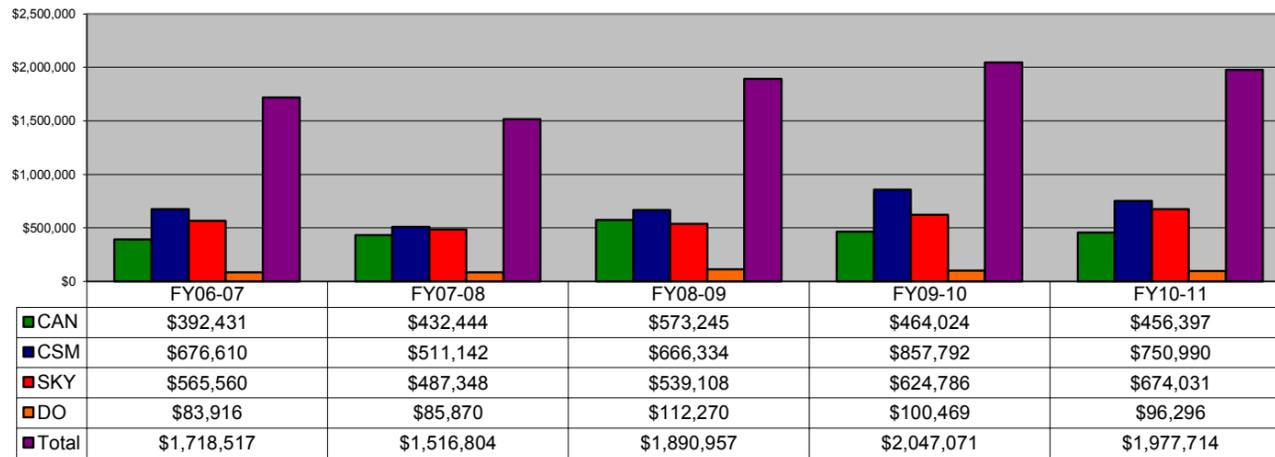


San Mateo County Community College District

Natural Gas Expense by Site

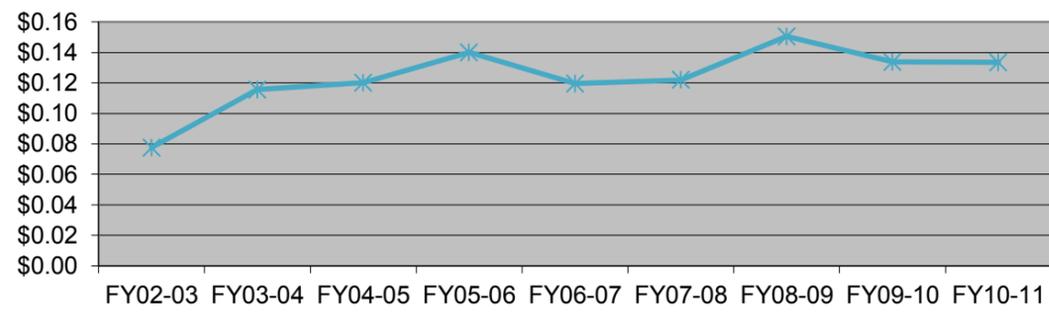


Electricity Expense by Site

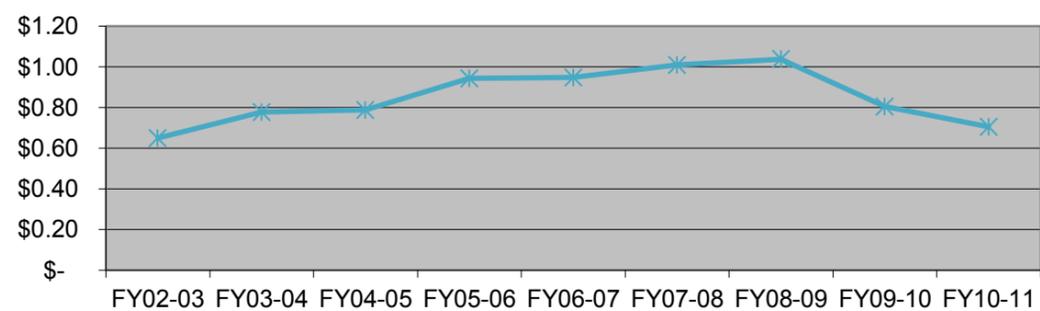


Note: Electricity usage does not include KCSM transmission usage at Sutro Tower and Faculty/Staff Housing.

Cost per KWH of Electricity



Cost per Therm of Gas



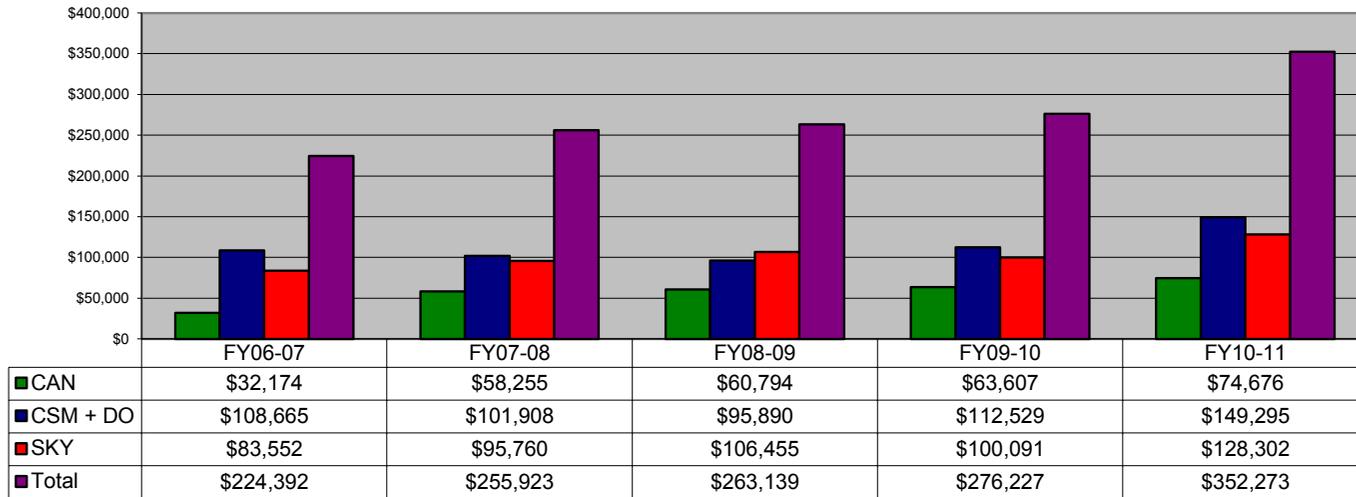
\*note that FY10-11 numbers are projections.

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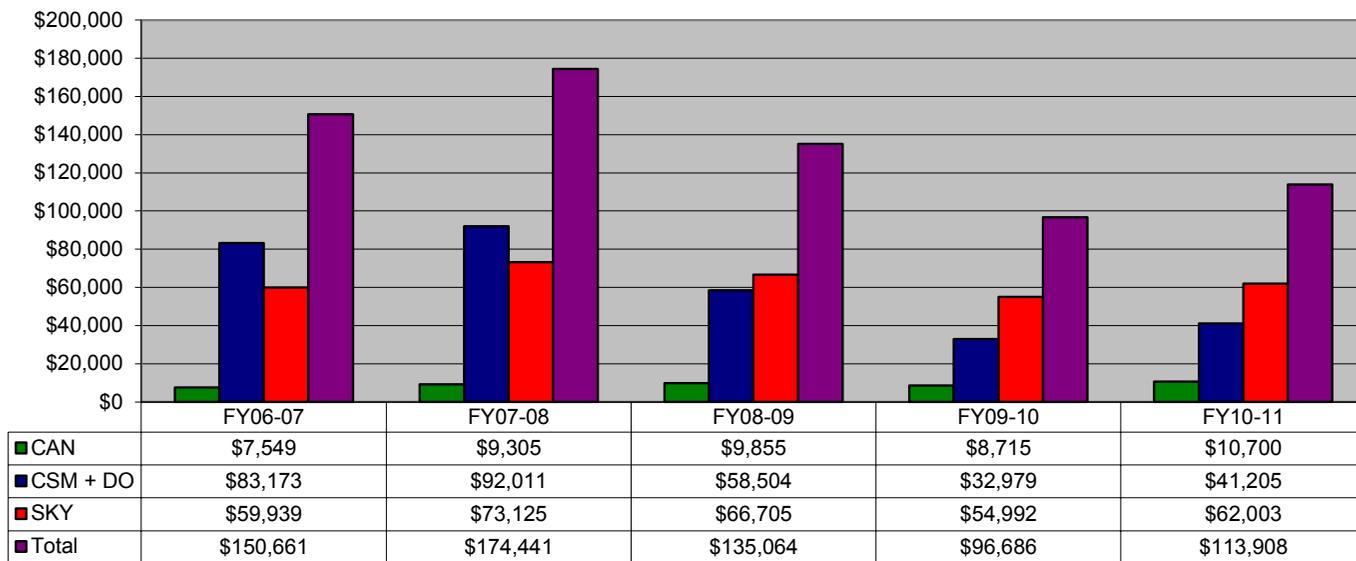


## San Mateo County Community College District

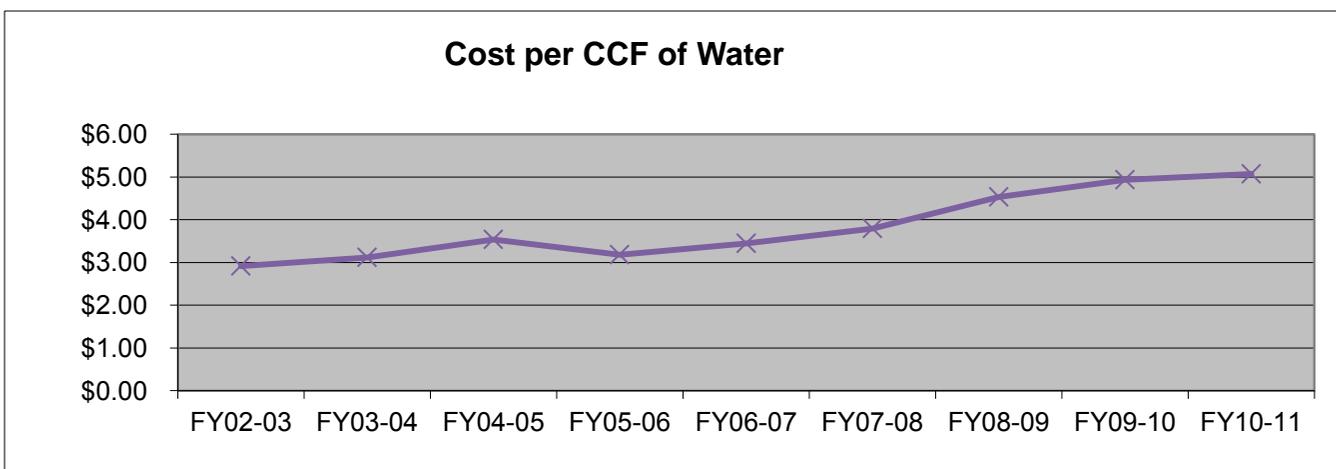
### Water Expense by Site



### Garbage Expense by Site



### Cost per CCF of Water



\*note that FY10-11 numbers are projections.

<b>2010-2011 Annual Report for Student Activities</b> <b>Cañada College Student Services Program</b>
---

**DATE:** July 18, 2011. Last Program Review was in Spring 2009

**Name of Program:** Office of Student Activities. Starting July 2011 Student Activities Center

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

**Reports to:** Robin Richards, Vice President of Student Services (Starting July 1, prior to reported to Interim Director of Student Life and TRIO programs Romero Garcia)

**Office Support staff:**

1-10 hours a week Student Worker funded by Federal and ASCC Funding,  
 1-20 hours a week Student Worker funding by Calworks (Pending funding),  
 4 student workers making Student Ids working an average of 5 hours each, funded by ASCC.

**Mission Statement**

The Office of Student Activities creates a learning environment outside of the classroom by:

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

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

Description	Status
-Provide leadership opportunities, workshops, and academic course.	<b>Very Active</b>
-Manage and coordinate student clubs and organizations registration process.	<b>Active</b>
-Coordinate the Vending Commission Program and process funding requests.	<b>Active</b>
-Partner with the President's Office and Admissions and Records on Cañada College Commencement	<b>Very Active</b>
-Manage, support and advise the Associated Students of Cañada College program	<b>Very Active</b>
-Support student run campus events	<b>Very Active</b>
-Manage and increase Student Body Identification cards pick up	<b>Active</b>
-Develop Student Handbook	<b>Non-active, need to update in summer 2011</b>

## Support For College Mission

### The college mission:

“It is the mission of Cañada College to ensure that students from diverse backgrounds have the opportunity to achieve their educational goals by providing quality instruction in general, transfer, career, and basic skills education, and **activities that foster students’ personal development and academic success.** Cañada College places a high priority on supportive faculty/staff/student teaching and learning relationships, responsive support services, and a co-curricular environment that contributes to personal growth and success for students. The College is committed to the students and the community to fulfill this mission.”

- Each year, Office of Student Activities supports the college mission by providing student government and club members’ opportunities to lead and the financial support to coordinate college activities that support personal development and academic success.

### Evidence of College Activities that support the College Mission. ASCC Theme “I am Student Life”

Leadership Training Total # of students served: 155	Community Service Total number of activities: 15	Campus Spirit Total number of events: 21	Cultural/Educational Focus Events. Total #: 19
<ul style="list-style-type: none"> <li>• ASCC sent 5 ASCC Officers to the District Summer Leadership Retreat Mission Springs Conference Center in Scotts Valley</li> <li>• ASCC Sent 2 ASCC officers to the National Association of Campus Activities Student Government Summer Institute Washington D.C</li> <li>• ASCC sent 6 ASCC officers to Ca Community College Student Affairs Association Student Leadership Conference, Costa Mesa</li> <li>• ASCC sent 1 ASCC Officer to the Fall Student Senate General Assembly, Los Angeles</li> <li>• ASCC Sent 10 ASCC Officers to the District Wide Winter Leadership Conference</li> <li>• ASCC Sent 7 Club Officers to the UC Berkeley Leadership Symposium</li> <li>• TSAC Sponsor National TRIO Day Leadership Conference at Cañada 100 students attended</li> <li>• ASCC Sent 4 ASCC officers to the Spring Student Senate General Assembly, Sacramento</li> <li>• Phi Theta Kappa sent 12 members to International Convention in Seattle</li> <li>• Lead Ice-Breaker Workshop, 8 students in attendance</li> </ul>	<ul style="list-style-type: none"> <li>• EOPS Club collaborate with Boys and Girls Club</li> <li>• EOPS Club starts “Donate your text books” program</li> <li>• ASCC and WISE Raised \$1300.00 for San Bruno Disaster Relief</li> <li>• EOPS Club Host Christmas Toy Drive through Marine Toys for Tots</li> <li>• Phi Theta Kappa Host Holiday Giving Tree in the Learning Center</li> <li>• EOPS Club volunteers at Cañada PEP, Veteran’s Fair</li> <li>• WISE host fundraiser, raised \$600 for Japan Tsunami / Earthquake</li> <li>• EOPS Club awards \$1500 in scholarships</li> <li>• Phi Theta Kappa has a team at Skyline Rely For Life</li> <li>• ASCC funds 2 \$1000 Leadership scholarships</li> <li>• POP sponsored Stanford Field</li> <li>• Phi Theta Kappa volunteers at Olive and Art Festival</li> </ul>	<ul style="list-style-type: none"> <li>• ASCC host Welcome Week: Ask me booths, ASCC and Administrative Council Ice Cream Social, club welcome party, and Spirit Thursday</li> <li>• ASCC Host Welcome party for new Coordinator of Student Activities</li> <li>• ASCC host Club Mixer</li> <li>• ASCC Host Halloween Week: Games, Arts and Crafts and Spirit Thursday</li> <li>• Student music group host “Tribal Sons” noontime concert</li> <li>• Phi Theta Kappa sponsored noontime concert “Natalie Wills”</li> <li>• ASCC team up with Men’s Basketball team to host Spirit Thursday</li> <li>• BSU Open Mic “What are you thankful for?”</li> <li>• ASCC Host Holiday Season Spirit Thursday.</li> <li>• ASCC Host Welcome Back Week “I am Student Life”: Spring Club Rush and Student Service Fair,</li> <li>• EOPS Club and TSAC host Valentines Candy Gram Sale, ASCC Host Valentine’s Rose Sale</li> <li>• ASCC Host St. Patrick’s Day Spirit Thursday</li> <li>• Club Mixer Topic “Food Service at Cañada”</li> </ul>	<ul style="list-style-type: none"> <li>• ASCC Host Movie Night: “Freedom Writers”</li> <li>• ASCC, SHPE, Young Latino Leaders host “Ritmo Latino”, Celebration of Latin American Culture</li> <li>• Black Student Union Host Open Mic</li> <li>• SHPE Host Industry Speaker! Civil Engineer-Career Path from MESA to a job!</li> <li>• SHPE Host Student to Student: Experiences in Summer Internships</li> <li>• Spectrum Alliance host October 20-Noontime Vigil for victims of suicide</li> <li>• Spectrum Alliance host movie night: “Rocky Horror Picture Show”</li> <li>• Spectrum Alliance host “Marriage for Equality” lecture</li> <li>• Student Life Host World AIDS Day</li> <li>• ASCC host Chinese New Year Spirit Thursday</li> <li>• ASCC Host Black History Week film showing “Eyes on the Prize” and gave away free New Orleans Style Gumbo</li> <li>• LEA, EOPS Club, TSAC,</li> </ul>

		<ul style="list-style-type: none"> <li>• 1000 Friends of Cañada College Campaign, Made it! Now has 1167 Friends</li> <li>• ASCC Host Spring Fever Spirit Thursday BBQ</li> <li>• ASCC Host Transition Dinner and Club Leadership Awards Ceremony, Thursday, May 19, 6pm, Cañada Vista Club House</li> <li>• Phi Theta Kappa host Evening of Academic Excellence May 20, 2011</li> </ul>	<p>Cañada Strikes Back Host “Undocumented Student Forum”</p> <ul style="list-style-type: none"> <li>• Robotics Club host Robotics Outreach Day</li> <li>• ASCC, POP, TRiO, LEA host Cañada College Multicultural Week 2011 May 2-May 6: Documentary “Which Way Home”, Spring Fling BBQ Luau, Social Justice Conference, Maya Woman Panel Discussion, Cinco De Mayo Spirit Thursday</li> <li>• Spectrum Alliance joins SMCCD District in the S.F. Pride Parade</li> </ul>
<b>College Program Even Total Funding by ASCC: \$4000</b>	<b>Campus Committees</b>	<b>Political Awareness Events Total: 4</b>	<b>New ASCC board positions and policies.</b>
<p>-ASCC funds the Student Health Fair</p> <p>-ASCC funds Student Health Speaker Series</p> <p>-ASCC funds 2 guest speakers for Social Justice Conference</p> <p>-ASCC funds bus for TRiO transfer tour to SF State</p> <p>-ASCC funds Human Services Graduation reception</p> <p>-ASCC Funds Early Childhood Development Graduation reception.</p> <p>-ASCC funds Veterans BBQ</p> <p>-ASCC funds food for Egyptian Symposium</p> <p>-ASCC funds Commencement Reception</p> <p>-College Vending Commission Program-Awarded \$12,642.00 towards new text books in the library, to guest speakers at the Undocumented Student Forum and Social Justice Conference, to a new whirlpool in Athletics, to the transportation and food for the Counseling/TRiO Transfer Success Tours to UC Berkeley and San Jose State.</p>	<p>Committees with Student Representation:</p> <p>-2 students College Planning Council (CPC)</p> <p>-1 student Budget Committee</p> <p>-1 student Instructional Planning Council</p> <p>-1 student on Student Services Planning Council- (SSPC)</p> <p>-1 student Curriculum Committee</p> <p>-1 student Safety Committee</p> <p>-1 student District Shared Governance</p> <p>-2 students District Auxiliary Services Advisory Committee</p> <p>-1 student District Student Council</p> <p>-1 student Region 3 Meetings</p> <p>-2 students Facilities Master Planning Committee</p> <p>Committees Coordinator of Student Activities served on:</p> <p>DASAC, Bond Master Planning, LEADSS, SSPC, Graduation, CASAC, Transfer Advisory</p>	<ul style="list-style-type: none"> <li>• Cañada Strikes Back host “Fight the Right” author Allan Maass, book tour</li> <li>• Cañada College Becomes a Smoke-Free Campus</li> <li>• ASCC and Cañada Strikes Back Sponsor Bus to Sacramento for March In March</li> <li>• ASCC Host District Student Trustee Election- Had 4 candidates</li> <li>• ASCC Elections, May 9 and May 10, 483 Ballots, 14 Candidates</li> </ul>	<ul style="list-style-type: none"> <li>• ASCC Created Benchmarks: Leadership, Community, Change, Mentorship</li> <li>• Appointment process: attend 2 mtgs, at 2<sup>nd</sup> mtg be interviewed, at 3<sup>rd</sup> mtg be appointed.</li> </ul>

## **Guiding Principles and Student Learning Outcomes**

In December 2010, the Office of Student Activities made a huge growth in this area by supporting ASCC in developing Benchmarks similar to Phi Theta Kappa Hallmarks. The ASCC Benchmarks have turned into the guiding principles and Student Learning Outcomes for student life at Cañada College.

### **BENCHMARKS**

#### **Leadership**

-Student Activities will strive to give each student, who is part of student life, the opportunity to attend a leadership conference, retreat, and/or workshop, or enroll in leadership course.

**SLO:** Students will learn verity of leadership training skills such as team building; indentify their individual strengths, and effective communication skills.

#### **Community**

-Student Activities will strive to give each student, who is part of student life, the opportunity to feel part of the campus community by attending a campus event, club or ASCC meeting and/or making friendships outside the classroom.

**SLO:** Students will learn about the campus programs, the diverse cultures on campus and become aware of the social justice needs that exist in our community and in our world.

#### **Change**

-Student Activities will strive to give each student, who is part of student life, the opportunity to make change on the campus by serving as a student representative on a campus committee, planning an educational event and/or attending a student government meeting.

**SLO:** Students will learn how to use Roberts Rules of Order to make meetings more effective and create change.

#### **Mentorship**

-Student Activities will strive to give each student, who is part of student life, the opportunity to identify their strengths, develop supporting relationships, and to understand how to keep their Student Educational Goal updated.

**SLO:** Students will learn where they can go on campus to get support in college and how they are responsible for each other's success and retention in college.

#### **Assessment**

Current assessment practices are:

- ✓ Completing Quarterly Summary of Programs and Activities to District Office.
- ✓ Requiring Student Government officers to complete Mid Semester Check In's.
- ✓ Encourage ASCC officers to contribute and complete their Leadership Portfolio.
- ✓ Having student government officers evaluate their events in student government mtgs using the process of listing "What worked with the event" and "What needs to be improved next time". Documented in ASCC minutes.
- ✓ Collect, compare, and showcase Student involvement Data in Annual Reports.
- ✓ Continue to develop and assess Student Learning Outcomes.

### **Survey on Student Involvement**

No new data. Last survey done was in Spring 2009 as reported in the 2009 Program Review. I do not know how the survey was given and how many participated. Here are the results from that survey that could be used to develop a survey for the Spring 2012 semester.

- ❖ 76.6% of students are unaware of the services provided by the office of student activities.
- ❖ 33.3% of students know the office of student activities is located in building 5.
- ❖ 50.4% of students think the office of student activities is located in building 9.
- ❖ 71.1% of students participate in campus activities 0-1 times a semester.
- ❖ The top three factors that prevent students from attending campus activities are: work schedule, family responsibilities, and homework.
- ❖ Students are 78.6% more likely to attend an event if their instructor offers extra credit.
- ❖ Compared to 56.4% of students that said they were more likely to attend an event if free food was offered.

### **Areas of Strength**

- ⊗ Coordinating multicultural, educational and campus spirit programming,
- ⊗ Recruitment, retaining and developing leadership skills in the ASCC and student clubs
- ⊗ Partnering with faculty in the Student Success Learning Communities, Phi Theta Kappa, MESA, TRIO, EOPS, Athletic departments, and programs,
- ⊗ Communication with the campus community about events and student clubs and organizations,
- ⊗ Support (financial, in-kind donations, attendance, etc) for department and program activities.

### **Area of Improvement**

#### **(2 years later, same areas of improvement still need to be considered)**

- ⊗ Communication with clubs/organizations and advisors,
- ⊗ Leadership training for clubs/organizations
- ⊗ Visibility and knowledge of the student life department
- ⊗ Advance (i.e., a semester in advance) planning with faculty
- ⊗ Interaction with science, business, and art faculty

### **Changes since Spring 2009**

- ⊗ Spring 2010 Office of Student Activities moved into temporary space in Building 9.
- ⊗ July 2011 department will move into to new office in Building 5
- ⊗ May 2010 Coordinator of Student Activities Aja Butler resigned.
- ⊗ September 2010 Victoria Worch was hired as the new Coordinator of Student Activities.
- ⊗ Spring 2011 updated ASCC Requisition form and Travel form.
- ⊗ Summer 2011 updated Club Application, Handbook, Faculties Reservation form

## Service and Student Involvement Data

Area	2010-2011	Last year: 2009-2010	Increase/Decrease
<b>ASCC DATA</b>			
ASCC Student ID Card Processed:	685 (fall-28, spring 656)	N/A	N/A
Total number of listings on Housing Board:	N/A (not active this year)	N/A (not active this year)	N/A
ASCC Board members	20 (12 was the average that was active at a time)	14	+6
ASCC Candidates	14 ran for the 2011-2012 board (President, VP and Treasurer contested)	6 ran for the 2010-2011 board (no-contested)	+8
Cañada College Student Trustee Candidates	4	0	+400%
Students who voted in the Spring ASCC General Election	483	195	
Students who voted in the Cañada College Student Trustee Election	376	n/a	
ASCC Office Assistants:	2	1	Doubled
ASCC Student ID Office assistants	4	N/A	
<b>CLUB DATA</b>			
Active Clubs	17	11	+6
Students involved in Clubs (clubs required to have 4 members)	75	N/A	N/A
Students with more than 1 officer position	10	N/A	N/A
Faculty and Staff serving as Advisors	13	N/A	N/A
Advisors serving in multiple Clubs	4	N/A	N/A
Phi Theta Kappa New Members	39 (Spring 2011 onetime fee \$75)	N/A	N/A
ASCC, Clubs, and Student Life Sponsored Events:	62	N/A	N/A
Business office forms processed from Sept. 2010 to June 2011	184	N/A	N/A
<b>COMMENCEMENT DATA</b>			
Total graduates	524	n/a (Degrees awarded-481)	
Students that walked	175 = 33% of graduates	n/a	
Students that did not walk	349 = 66% of graduates	n/a	
Total students that RSVP	185	n/a	
Number of Students that RSVP online	61 = 32%	n/a	
-Number of Students that turned in RSVP paper	124 = 67%	n/a	
Student participated in a campus program	94 = 51%	n/a	

### ASCC Mid-Semester Check In Data

Student Name	March 2011 Lessons in ASCC	March 2011 What is one thing you would like to improve on?	May 20, 2011- Lessons in ASCC	May 20, 2011 Piece of advice for incoming ASCC members
<b>Name:</b> Nchinda Ngecho <b>Position:</b> Senator	ASCC has increased my communication skills	My participation on ASCC events	To be more active	To engage themselves in as many activities as possible while maintain a good GPA.
<b>Name:</b> Darnell Spellman <b>Position:</b> President	Perseverance through adversity.	Communication	N/A	N/A
<b>Name:</b> Jonathan Werden <b>Position:</b> Vice President	Being involved is a great way to meet new people and get to know the faculty & staff.	Time management	Sometimes I need to say "no" or I'm going to burn out	Two ears, one mouth. You need to listen to each other even when you don't want to."
<b>Name:</b> Brenda Herlihy <b>Position:</b> Senator	N/A	N/A	ASCC is here to help students, sometimes there are limitations to what can be done.	Communication to student body.
<b>Name:</b> Katie McKee <b>Position:</b> Senator	How to plan an event and promote it successfully.	Making more change in helping low income students somehow, and time management skills.	To be more accepting and patient with people.	You are not always going to agree or like other board members, but you can spare a lot of drama by politely working things out instead of gossiping or rudely attacking someone.
<b>Name:</b> Tristan Sheldon <b>Position:</b> Treasurer	Managing accounts is fun.	More participating on ASCC events	Finance is awesome.	Keep a good eye on the books, double check your calculations.
<b>Name:</b> Ada Alexander <b>Position:</b> Commissioner of publicity	I have learned how to be a better leader.	Leadership skills	Leadership skills strengthen	Listen to others and make decisions that can be trusted with. Have a family and have the family bond going.
<b>Name:</b> Alisa Zakhrabyan <b>Position:</b> Senator	Responsibility	Communication		
<b>Name:</b> Dennis Jung <b>Position:</b> Senator	Communication	Communication	Leadership and friendship	Participate in all the events as much as possible.

<b>Student Name</b>	<b>March 2011 Lessons in ASCC</b>	<b>March 2011 What is one thing you would like to improve on?</b>	<b>May 20, 2011- Lessons in ASCC</b>	<b>May 20, 2011 Piece of advice for incoming ASCC members</b>
<b>Name:</b> Sandra Robles <b>Position:</b> Senator	N/A	N/A	So much! About all the different aspects of Cañada	Listen to your peers and make sure we get feedback from our fellow students!
<b>Name:</b> Ivan Evans <b>Position:</b> Senator	Strength in diversity	Interpersonal skills and communication	N/A	N/A
<b>Name:</b> Maxwell Webster <b>Position:</b> Senator	Communication and punctuality.	The management	N/A	N/A
<b>Name:</b> Matthew Abad <b>Position:</b> Secretary	dividing responsibilities is helpful and easy when you have a responsible team.	Fully instructing new- comers.	Community College can be more than just a place where you can attend classes, it can be a place to meet great people and learn together with new friends.	Never assume something will be ok, do the work, learn the rules and make something (even if it's an unsuccessful something) happen.

<b>MARCH/APRIL 2011</b>	<b>Excellent</b>	<b>Pretty good</b>	<b>Okay</b>	<b>Needs some help</b>	<b>Coordinator Response</b>
<b>Self Management</b> How are you doing balancing school, ASCC, work and family and friends?	D.S,D.J,M.A	N.N, B.H,A.A, A.Z	J.W, K.M, T.S	I.E,M.W	
How are you doing in your classes?	B.H, D.J,M.A,A.Z	N.N, D.S,T.S, A.A	J.W, I.E	K.M,	M.W
<b>Communication</b> How would you rate your communication with other ASCC board members?	I.E,A.Z	N.N, J.W, K.M, M.W,M.A	D.S, B.H,T.S A.A,D.J		
How would you rate your performance in handling and resolving conflict?	J.W,A.A,M.A	N.N, D.S, B.H, K.M,T.S,M.W,A.Z			
How would you rate your performance with talking to campus faculty and staff?	D.S, J.W,T.S, I.E, A.A	N.N, B.H, D.J,A.Z	M.W,M.A		
<b>Effectiveness</b> How would you rate your attendance and participation at ASCC meetings?	D.S, J.W, T.S,I.E, A.A	D.J,M.A,A.Z	N.N, B.H, K.M,M.W		
How would you rate your performance on the ASCC projects you've been part of?	J.W, K.M,D.J	B.H,A.A,I.E,M.W, M.A,A.Z	N.N, D.S	T.S	
<b>Advisor, Coordinator of Student Activities</b> How is your advisor doing in supporting and guiding you when necessary?	N.N, D.S, B.H,A.Z T.S,A.A,M.W,M.A	J.W, K.M,D.J,I.E			
How is your advisor doing in being approachable?	J.W, B.H,T.S,M.A, M.W,A.Z	N.N, D.S,A.A,I.E	D.J		

How is the ASCC office doing, well managed and organized? Is it fun to be in the office?	M.A,A.Z	D.S, J.W,K.M,D.J, M.W	N.N, B.H,I.E T.S,A.A		
How would you rate your overall experience with ASCC?	D.S, J.W,M.A,A.Z	N.N, B.H,K.M, T.S A.A,D.J,I.E,M.W			
<b>MAY 2011</b>	<b>Excellent</b>	<b>Pretty good</b>	<b>Okay</b>	<b>Needs some help</b>	<b>Coordinator Response</b>
<b>Self Management</b> How are you doing balancing school, ASCC, work and family and friends?	N.N,D.J	B.H, K.M,T.S,A.A, S.R	J.W		
How are you doing in your classes?	N.N, B.H, A.A	T.S,D.J,S.R	J.W, K.M		
<b>Communication</b> How would you rate your communication with other ASCC board members?	J.W,T.S,A.A	N.N, B.H,K.M,D.J, S.R			
How would you rate your performance in handling and resolving conflict?	J.W, A.A	N.N, B.H, K.M,T.S D.J,S.R			
How would you rate your performance with talking to campus faculty and staff?	J.W, A.A,D.J	N.N, B.H, K.M,T.S S.R			
<b>Effectiveness</b> How would you rate your attendance and participation at ASCC meetings?	J.W, B.H,T.S A.A,D.J,S.R	N.N,K.M			
How would you rate your performance on the ASCC projects you've been part of?	J.W,A.A	N.N, B.H,K.M,D.J, S.R	T.S		
<b>Advisor, Coordinator of Student Activities</b> How is your advisor doing in supporting and guiding you when necessary?	N.N,B.H,T.S,A.A, S.R	J.W,K.M	D.J		
How is your advisor doing in being approachable?	N.N, J.W,K.M B.H,T.S, A.A,D.J	S.R			
How is the ASCC office doing, well managed and organized? Is it fun to be in the office?	K.M,D.J	N.N, J.W,B.H,T.S, A.A,S.R			
How would you rate your overall experience with ASCC?	N.N,J.W, B.H, K.M,T.S, A.A,D.J	S.R			



**ASSOCIATED STUDENTS - CANADA COLLEGE  
BALANCE SHEET  
AS AT JUNE 30, 2011**

	<u>Jun 30, 11</u>	<u>Jun 30, 10</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>1000 - CASH AND BANK</b>				
1050-1 - WELLS FARGO BANK-NEW CHEC	\$ 335,900	\$ 271,556	\$ 64,345	24%
<b>1060 - CD ACCOUNTS</b>				
1060.1 - CD - RCSSE CREDIT UNION	40,010	40,010	-	0%
1060.2 - CD - WESTERN FIN BANK	30,000	30,000	-	0%
<b>Total 1060 - CD ACCOUNTS</b>	<u>\$ 70,010</u>	<u>\$ 70,010</u>	<u>\$ -</u>	<u>0%</u>
<b>Total 1000 - CASH AND BANK</b>	<u>\$ 405,911</u>	<u>\$ 341,566</u>	<u>\$ 64,345</u>	<u>19%</u>
<b>Total Checking/Savings</b>	<u>\$ 405,911</u>	<u>\$ 341,566</u>	<u>\$ 64,345</u>	<u>19%</u>
<b>Accounts Receivable</b>				
1210.5 - ALLOWANCE FOR BAD DEBTS	<u>\$ (8,907)</u>	<u>\$ (7,157)</u>	<u>\$ (1,750)</u>	<u>24%</u>
<b>Total Accounts Receivable</b>	<u>\$ (8,907)</u>	<u>\$ (7,157)</u>	<u>\$ (1,750)</u>	<u>24%</u>
<b>Other Current Assets</b>				
<b>1210.1 - ACCOUNTS RECEIVABLE CANADA</b>				
INTEREST RECEIVABLE CDS	\$ 437	\$ 202	\$ 235	116%
STUDENT BODY FEE RECEIVABLE	69,998	75,219	(5,221)	-7%
VENDING COMMISSION RECEIVABLE	546	1,012	(466)	-46%
OTHER ACCOUNTS RECEIVABLE	2,497	2,940	(443)	-15%
<b>Total 1210.1 - ACCOUNTS RECEIVABLE CANA</b>	<u>\$ 73,478</u>	<u>\$ 79,372</u>	<u>\$ (5,894)</u>	<u>-7%</u>
<b>1220 - EMERGENCY LOANS RECEIVABLE</b>				
DEANS LOAN RECEIVABLE	\$ 4,012	\$ 4,285	\$ (273)	-6%
EOPS LOAN RECEIVABLE	3,178	3,505	(327)	-9%
<b>Total 1220 - EMERGENCY LOANS RECEIVABLE</b>	<u>\$ 7,190</u>	<u>\$ 7,790</u>	<u>\$ (600)</u>	<u>-8%</u>
1310.2 - MARK TO MARKET	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>100%</u>
<b>Total Other Current Assets</b>	<u>\$ 80,684</u>	<u>\$ 87,162</u>	<u>\$ (6,479)</u>	<u>-7%</u>
<b>Total Current Assets</b>	<u>\$ 477,688</u>	<u>\$ 421,571</u>	<u>\$ 56,117</u>	<u>13%</u>
<b>Fixed Assets</b>				
<b>1500 - FIXED ASSETS</b>				
<b>1520.1 - EQUIPMENT</b>				
1510.21 - EQUIPMENT	\$ 40,052	\$ 40,052	\$ -	0%
1520.22 - ACC DEPR - EQUIP	(40,052)	(40,052)	-	0%
<b>Total 1520.1 - EQUIPMENT</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
<b>Total 1500 - FIXED ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
<b>Total Fixed Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 477,688</u></u>	<u><u>\$ 421,571</u></u>	<u><u>\$ 56,117</u></u>	<u><u>13%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
2020 - EMERGENCY LOANS PAYABLE	\$ 9,565	\$ 9,565	\$ -	0%
2030 - OTHER LOANS PAYABLE	\$ 8,480	\$ 8,480	\$ -	0%
2040 - OTHER FUNDS PAYABLE	\$ 72	\$ 72	\$ -	0%
<b>2050 - CLUBS</b>				
A. S. I. D.	\$ 6,739	\$ 7,163	\$ (423)	-6%
ANTHROPOLOGY CLUB	223	223	-	0%
CAÑADA STRIKES BACK	108	-	108	100%

	<u>Jun 30, 11</u>	<u>Jun 30, 10</u>	<u>\$ Change</u>	<u>% Change</u>
CARD CLUB	7	-	7	100%
EOPS CLUB	332	1,011	(679)	-67%
FILIPINO AMERICAN CLUB	344	344	-	0%
MISCELLANEOUS CLUB ACCOUNTC	391	371	20	5%
PEOPLE OF THE PACIFIC	38	-	38	100%
PHI THETA KAPPA	4,199	5,583	(1,384)	-25%
PHOTOGRAPHY	212	212	-	0%
PHOTON MASTERS	5,341	1,922	3,419	178%
POLITICAL AWARENESS CLUB	137	137	-	0%
PRE MED CLUB	398	398	-	0%
SPECTRUM ALLIANCE CLUB	697	802	(105)	-13%
ROBOTICS TEAM CLUB	252	375	(123)	-33%
S.H.P.E.	337	1,261	(925)	-73%
SCIENCE & ENGINEERING CL	39	39	-	0%
TRIO CLUB	531	127	404	318%
UNITED AFRICAN STUDENTS UNION	285	702	(417)	-59%
WISE CLUB	170	353	(183)	-52%
YOUNG LATINO LEADERS OF CAÑADA	554	554	-	0%
<b>Total 2050 - CLUBS</b>	<b>\$ 21,332</b>	<b>\$ 21,576</b>	<b>\$ (244)</b>	<b>-1%</b>
<b>2060 - TRUSTS</b>				
CANADA CHOIRS TRUST	\$ 150	\$ 150	\$ -	0%
ADAPTIVE PE TRUST	1	1	-	0%
ASCC SCHOLARSHIP FUND	1,371	1,371	-	0%
ATHLETIC ASSISTANCE TRUST	26	26	-	0%
ATHLETIC TRAINER TRUST	330	330	-	0%
ATHLETICS TRUST	84	84	-	0%
BASEBALL TRUST	1,649	-	1,649	100%
BASKETBALL TRUST	279	3,070	(2,791)	-91%
C. S. P. A. - ART	403	403	-	0%
C. S. P. A. - DRAMA	28,573	25,021	3,551	14%
C. S. P. A. - MUSIC	2,644	2,884	(240)	-8%
CAREER SERVICES TRUST	5,709	4,731	978	21%
CHILD DEVELOPMENT CENTER	269	269	-	0%
CLASSIFIED COUNCIL TRUST	175	175	-	0%
CLUB ACCOUNT RESERVE FUND	3,341	3,341	-	0%
COOP - ED TRUST	5,367	4,700	667	14%
DANCE TRUST	2,966	2,578	388	15%
EARLY CHILDHOOD EDUCATION	486	486	-	0%
EMERGENCY ASSISTANCE FUND	138	138	-	0%
EMILIO'S FUND	676	676	-	0%
EOPS PARKING AND BUS PASS FUND	1,044	1,044	-	0%
FASHION ATELIER TRUST	17,272	15,861	1,411	9%
FASHION SHOW PRODUCTION	5,137	4,018	1,119	28%
FITNESS FOR LIFE	31	506	(474)	-94%
GOLF TRUST	2,012	2,623	(611)	-23%
HEALTH CENTER TRUST	2,474	1,819	655	36%
HUMANITIES TRUST	1,444	1,444	-	0%
INTERIOR DESIGN TRUST	3,996	4,627	(632)	-14%
LEARNING CENTER TRUST	5,363	3,308	2,055	62%
LIBRARY TRUST	591	591	-	0%
MEN'S SOCCER TRUST	587	587	-	0%
MIDDLE COLLEGE TRUST	1,607	770	838	109%
MISCELLANEOUS TRUST	43	43	-	0%
PENINSULA CANTARE	100	100	-	0%

	<u>Jun 30, 11</u>	<u>Jun 30, 10</u>	<u>\$ Change</u>	<u>% Change</u>
PSYCHOLOGICAL SERVICES TRUST	211	211	-	0%
RAD TECH TRUST	6,417	8,050	(1,633)	-20%
SAM TRANS	3,092	3,028	64	2%
SCHOLARSHIP TRUST/CANADA	32,650	29,345	3,305	11%
SCIENCE DIVISION TRUST	58	58	-	0%
SMALL BUSINESS DEV. CTR. TRUST	40	40	-	0%
SMART COOKIE SCHOLARSHIP TRUST	2	2	-	0%
STAR PROJECT TRUST ACCOUNT	6,265	6,265	-	0%
STUDENT LIFE TRUST	1,287	1,037	251	24%
STUDENT REP FEE /FORM. POL ACT.	17,592	15,820	1,771	11%
SUMMER BASKETBALL TRUST	180	180	-	0%
UPWARD BOUND TRUST	105	105	-	0%
VENDING RESERVE TRUST ACCOUNT	18,455	20,481	(2,026)	-10%
VICE PRESIDENT'S SPECIAL TRUST	5,731	3,896	1,835	47%
VOLLEYBALL TRUST	239	451	(212)	-47%
V-ROC TRUST	200	-	200	100%
WOMEN'S SOCCER TRUST	960	960	-	0%
2060 - TRUSTS - Other	\$ (1,013)	\$ -	\$ (1,013)	-100%
<b>Total 2060 - TRUSTS</b>	<u>\$ 188,807</u>	<u>\$ 177,703</u>	<u>\$ 11,104</u>	<u>6%</u>
<b>Total Other Current Liabilities</b>	<u>\$ 228,257</u>	<u>\$ 217,397</u>	<u>\$ 10,860</u>	<u>5%</u>
<b>Total Current Liabilities</b>	<u>\$ 228,257</u>	<u>\$ 217,397</u>	<u>\$ 10,860</u>	<u>5%</u>
<b>Total Liabilities</b>	<u>\$ 228,257</u>	<u>\$ 217,397</u>	<u>\$ 10,860</u>	<u>5%</u>
<b>Equity</b>				
3010 - Opening Bal Equity	\$ 141,753	\$ 141,753	\$ -	0%
3020 - Retained Earnings	62,421	25,772	36,649	142%
Net Income	45,257	36,649	8,607	23%
<b>Total Equity</b>	<u>\$ 249,431</u>	<u>\$ 204,174</u>	<u>\$ 45,257</u>	<u>22%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>\$ 477,688</u></u>	<u><u>\$ 421,571</u></u>	<u><u>\$ 56,117</u></u>	<u><u>13%</u></u>



**ASSOCIATED STUDENTS - CANADA COLLEGE  
INCOME STATEMENT  
JULY 1, 2010 TO JUNE 30, 2011**

	<u>Jul '10 - Jun 11</u>	<u>Jul '09 - Jun 10</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · INCOME</b>				
4010 · ASB GENERAL	\$ 557	\$ 238	\$ 318	134%
4020 · ATM	464	498	(34)	-7%
4050 · MISCELLANEOUS	170	598	(428)	-72%
4060 · PROGRAMS	1,000	-	1,000	100%
4080 · STUDENT BODY CARD	81,341	98,142	(16,802)	-17%
4090 · VENDING-ACTION	4,921	4,891	30	1%
4091 · VENDING-PEPSI	7,221	7,703	(482)	-6%
<b>Total 4000 · INCOME</b>	<u>\$ 95,672</u>	<u>\$ 112,069</u>	<u>\$ (16,397)</u>	<u>-15%</u>
<b>Total Income</b>	<u>\$ 95,672</u>	<u>\$ 112,069</u>	<u>\$ (16,397)</u>	<u>-15%</u>
<b>Expense</b>				
<b>5000 · EXPENSES</b>				
5010 · AWARDS & SCHOLARSHIPS	\$ 2,255	\$ 4,000	\$ (1,745)	-44%
5020 · BAD DEBTS	1,750	1,880	(131)	-7%
5021 · BANK SERVICE CHARGE	70	1,355	(1,285)	-95%
5030 · CEREMONIES	629	-	629	100%
5031 · CLUB ASSISTANCE/ICC	4,204	2,461	1,742	71%
5032 · COLLEGE PROGRAM ASSISTANCE	2,688	6,301	(3,612)	-57%
5033 · CONFERENCE	5,475	1,619	3,856	238%
5040 · DEPRECIATION	-	1,255	(1,255)	-100%
5050 · ETHNIC CULTURAL AFFAIRS	290	275	15	5%
5080 · HOSPITALITY	271	1,055	(784)	-74%
5140 · OFFICE SUPPLIES	3,951	2,085	1,866	90%
5145 · OPERATION	114	305	(192)	-63%
5150 · PROGRAMS	14,668	40,358	(25,690)	-64%
5151 · PUBLICITY	2,186	1,938	248	13%
5182 · STUDENT ACTIVITY CARD	843	1,803	(960)	-53%
5183 · STUDENT ASSISTANT-SALARY	-	1,869	(1,869)	-100%
5184 · STUDENT ASSISTANT-BENEFITS	-	37	(37)	-100%
5190 · TELEPHONE	-	29	(29)	-100%
5210 · VENDING INCOME TRANSFER	12,141	8,216	3,926	48%
<b>Total 5000 · EXPENSES</b>	<u>\$ 51,535</u>	<u>\$ 76,841</u>	<u>\$ (25,305)</u>	<u>-33%</u>
<b>Total Expense</b>	<u>\$ 51,535</u>	<u>\$ 76,841</u>	<u>\$ (25,305)</u>	<u>-33%</u>
<b>Net Ordinary Income</b>	<u>\$ 44,137</u>	<u>\$ 35,229</u>	<u>\$ 8,908</u>	<u>25%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>6000 · OTHER INCOMES</b>				
6010 · INTEREST	\$ 1,105	\$ 1,421	\$ (316)	-22%
6011 · INVESTMENT GAIN-UNREALIZED	15	-	15	100%
<b>Total 6000 · OTHER INCOMES</b>	<u>\$ 1,120</u>	<u>\$ 1,421</u>	<u>\$ (301)</u>	<u>-21%</u>
<b>Total Other Income</b>	<u>\$ 1,120</u>	<u>\$ 1,421</u>	<u>\$ (301)</u>	<u>-21%</u>
<b>Net Other Income</b>	<u>\$ 1,120</u>	<u>\$ 1,421</u>	<u>\$ (301)</u>	<u>-21%</u>
<b>Net Income</b>	<u><u>\$ 45,257</u></u>	<u><u>\$ 36,649</u></u>	<u><u>\$ 8,607</u></u>	<u><u>23%</u></u>

## **Associated Students of College of San Mateo 4th Quarter Report, April 2011 – June 2011**

The Associated Students of College of San Mateo (ASCSM) has had a productive second half of the spring 2011 semester. Although this is a time of transition in Student Activities and at CSM, the ASCSM has been able to successfully continue to participate in college governance and has been to create a lively and entertaining campus atmosphere for CSM student, faculty, staff, and administrators. Some of the highlights for the second half of the spring 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. On April 22, the students held an Earth Day event in which they handed out 400 small plants to promote environmental awareness. Also, during the month of April, the ASCSM held a very successful fundraiser for Japanese Relief. They raised \$1,500 by selling origami swans for \$1.00, they then matched those funds dollar for dollar for a total of \$3,000. The last week of April the students held their annual Spring Fling. They had a variety of games and activities, as well as handed out free food.

*May 2010:* During the first week of May, ASCSM also held their annual event Social Justice Week. During this week the students had a variety of speakers and activities highlighting social issues from around the world. The following week the student had their annual elections, during which they elected their executive officers and incoming Senators. Lastly, on Friday May 6<sup>th</sup>, they held the "WTF" a film festival that showed off student film talent.

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



**ASSOCIATED STUDENTS - COLLEGE OF SAN MATEO  
BALANCE SHEET  
AS AT JUNE 30, 2011**

	<u>Jun 30, 11</u>	<u>Jun 30, 10</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>1000 · CASH AND BANK</b>				
1010 · PETTY CASH	\$ 25	\$ 25	\$ -	0%
1055 · NEW WELLS FARGO-CHECKING	10,685	78,045	-67,360	-86%
<b>Total 1000 · CASH AND BANK</b>	<u>\$ 10,710</u>	<u>\$ 78,070</u>	<u>\$ (67,360)</u>	<u>-86%</u>
<b>Total Checking/Savings</b>	\$ 10,710	\$ 78,070	\$ (67,360)	-86%
<b>Accounts Receivable</b>				
<b>1210.1 · ACCOUNTS RECEIVABLE</b>				
OTHERS	\$ 3,884	\$ 5,020	\$ (1,136)	-23%
STUDENT REPRESENTATION FEE	4,461	5,277	-816	-15%
STUDENT BODY CARD FEE	111,716	106,578	5,139	5%
<b>Total 1210.1 · ACCOUNTS RECEIVABLE</b>	<u>\$ 120,061</u>	<u>\$ 116,874</u>	<u>\$ 3,187</u>	<u>3%</u>
1210.2 · ALLOWANCE FOR BAD DEBTS-SBCF	\$ (2,123)	\$ (2,025)	\$ (98)	5%
1220 · EMERGENCY LOANS RECEIVABLE	\$ 1,580	\$ 1,450	\$ 130	9%
<b>1230 · OTHER LOANS RECEIVABLE</b>				
ASCSM VETERANS EMERGENCY LOAN	\$ 1,533	\$ 865	\$ 668	77%
<b>Total 1230 · OTHER LOANS RECEIVABLE</b>	<u>\$ 1,533</u>	<u>\$ 865</u>	<u>\$ 668</u>	<u>77%</u>
<b>Total Accounts Receivable</b>	\$ 121,051	\$ 117,164	\$ 3,887	3%
<b>Other Current Assets</b>				
1310.1 · COUNTY INVESTMENT POOL	\$ 727,964	\$ 673,784	\$ 54,180	8%
1310.2 · INVEST. MARKET TO MARKET ADJ.	1,612	2,405	-794	-33%
<b>Total Other Current Assets</b>	<u>\$ 729,575</u>	<u>\$ 676,189</u>	<u>\$ 53,386</u>	<u>8%</u>
<b>Total Current Assets</b>	\$ 861,336	\$ 871,423	\$ (10,087)	-1%
<b>Fixed Assets</b>				
<b>1500 · FIXED ASSETS</b>				
<b>1510.1 · FURNITURE &amp; FIXTURES</b>				
1510.11 · FURNITURE AND FIXTURES	\$ -	\$ 27,941	\$ (27,941)	-100%
1510.12 · ACCUM. DEPREC.- F & F	-	-27,941	27,941	100%
<b>Total 1510.1 · FURNITURE &amp; FIXTURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
<b>1520.1 · EQUIPMENT</b>				
1520.21 · EQUIPMENT	\$ 9,959	\$ 19,179	\$ (9,221)	-48%
1520.22 · ACCUM. DEPREC. - EQUIPMENT	-6,623	-14,025	7,401	-53%
<b>Total 1520.1 · EQUIPMENT</b>	<u>\$ 3,335</u>	<u>\$ 5,154</u>	<u>\$ (1,819)</u>	<u>-35%</u>
<b>Total 1500 · FIXED ASSETS</b>	<u>\$ 3,335</u>	<u>\$ 5,154</u>	<u>\$ (1,819)</u>	<u>-35%</u>
<b>Total Fixed Assets</b>	\$ 3,335	\$ 5,154	\$ (1,819)	-35%
<b>TOTAL ASSETS</b>	<u><u>\$ 864,671</u></u>	<u><u>\$ 876,577</u></u>	<u><u>\$ (11,906)</u></u>	<u><u>-1%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2010 · ACCOUNTS PAYABLE	\$ 16,675	\$ 17,112	\$ (437)	-3%
<b>Total Accounts Payable</b>	\$ 16,675	\$ 17,112	\$ (437)	-3%
<b>Other Current Liabilities</b>				
2020 · EMERGENCY LOAN FUND	\$ 9,999	\$ 9,999	\$ -	0%
<b>2030 · OTHER LOANS</b>				
FOREIGN STUDENT LOAN	1,524	1,524	0	0%
LUCILE KOSHLAND LOAN	4,600	4,600	0	0%
<b>Total 2030 · OTHER LOANS</b>	<u>\$ 6,124</u>	<u>\$ 6,124</u>	<u>\$ -</u>	<u>0%</u>
<b>2040 · OTHER FUNDS PAYABLE</b>				
PEACHES WINSTON BOOK FUND	\$ 3,687	\$ 3,687	\$ -	0%
<b>Total 2040 · OTHER FUNDS PAYABLE</b>	<u>\$ 3,687</u>	<u>\$ 3,687</u>	<u>\$ -</u>	<u>0%</u>

	<u>Jun 30, 11</u>	<u>Jun 30, 10</u>	<u>\$ Change</u>	<u>% Change</u>
<b>2050 - CLUBS</b>				
ACTION TRUST	\$ 671	\$ 671	\$ -	0%
ALPHA GAMMA SIGMA	2,488	742	1,745	235%
AMER. INST. OF ARCH. STUDENTS	1,181	1,181	0	0%
BASEBALL CLUB	0	26,603	-26,603	-100%
BUSINESS STUDENTS ASSOC.	3,791	3,956	-166	-4%
CHRISTIAN FELLOWSHIP	342	407	-65	-16%
CLUB ACCOUNT RESERVE	11,891	12,886	-995	-8%
COSMETOLOGY	1,673	725	947	131%
CSM SOFTBALL BOOSTERS	0	710	-710	-100%
CSM TOASTMASTERS	4	4	0	0%
DISABLE STUDENTS ALLIANCE	37	0	37	100%
EOPS	1,950	1,318	632	48%
ETHNIC STUDIES	2,283	2,283	0	0%
FILIPINO CLUB	814	228	586	257%
FOOTBALL CLUB	0	215	-215	-100%
GAY-STRAIGHT ALLIANCE	507	32	475	1,501%
HORTICULTURE CLUB	12,708	12,765	-56	-0%
INTERNATIONAL STUDENT UNION	3,500	3,500	0	0%
LATINOS UNIDOS	1,218	1,218	0	0%
MMLCDC CHILDCARE	628	3,299	-2,671	-81%
NURSING	6,580	10,784	-4,205	-39%
PERFORMANCE DANCE ENSEMBLE	4,148	4,318	-170	-4%
PHI THETA KAPPA	3,148	8,787	-5,638	-64%
POLYNESIAN CLUB	804	804	0	0%
SAIFD FLORISTRY	4,505	2,265	2,240	99%
SCIENCE CLUB	214	214	0	0%
SPIRIT LEADING ASSOC.	491	459	32	7%
TRACK CLUB	0	1,420	-1,420	-100%
TRANSFER CLUB	38	2	36	1,531%
TRANSITION TO COLLEGE CLUB	569	569	0	0%
UAB UNITY AMONG BROTHERS	5,025	5,025	0	0%
VETERANS STUDENT ALLIANCE	6	6	0	0%
VISUAL ARTS	1,340	1,290	50	4%
WOMEN'S BASKETBALL CLUB	0	1,394	-1,394	-100%
<b>Total 2050 - CLUBS</b>	<b>\$ 72,554</b>	<b>\$ 110,081</b>	<b>\$ (37,526)</b>	<b>-34%</b>
<b>2060 - TRUSTS</b>				
ALUMNI ASSOCIATION	\$ 5,793	\$ 5,793	\$ -	0%
AQUATICS SUPPORT	-	1,383	(1,383)	-100%
ASCSM AUXILIARY FUND - RESERVE	4,167	4,167	-	0%
ASCSM CONFLICT RESOL. TRAINING	2,400	2,400	-	0%
ASCSM FURNISHINGS TRUST	2,661	2,661	-	0%
ASCSM HEALTH FAIR TRUST	2,500	2,500	-	0%
ASCSM HLTH. CTR LAB & MEDN. FEE	5,000	2,500	2,500	100%
ASCSM LEADERSHIP LIBRARY	458	504	(45)	-9%
ASCSM SPEC CULTURAL EVENTS/PROG	4,702	2,096	2,606	124%
ASCSM VENDING INCOME V.P. TRUST	29,886	22,847	7,038	31%
ASCSM VETERANS EMERGENCY LOAN	2,500	2,500	-	0%
ATHLETIC SUPPORT FUND	-	482	(482)	-100%
ATHLETICS TRAVEL TRUST	338	6,135	(5,797)	-94%
BUS TICKETS	1,011	1,916	(905)	-47%
BUS TOKENS	404	408	(4)	-1%
CALSACC REGION 3	2,727	2,727	-	0%
CAREER DEVELOPMENT	3,867	3,692	175	5%
CCCSAA CA COMM COLLEGE	83,554	101,310	(17,756)	-18%
CLASSIFIED STAFF EVENTS	523	997	(475)	-48%
COLLEGE HOSPITALITY	13	975	(961)	-99%
COMMENCEMENT-GENERAL FUND	-	368	(368)	-100%
CRYSTAL SPRINGS COURSE	-	2,123	(2,123)	-100%

	<u>Jun 30, 11</u>	<u>Jun 30, 10</u>	<u>\$ Change</u>	<u>% Change</u>
CSM ACCOUNTING TRUST ACCOUNT	150	-	150	100%
CSM COMMUNITY OUTREACH	518	1,799	(1,281)	-71%
EQUIPMENT/REPLACE RESERVE	2,000	-	2,000	100%
JAPAN DISASTER RELIEF	1,528	-	1,528	100%
GOLDEN STATE SCHOLARSHARE TRUST	-	560	(560)	-100%
LEADERSHIP PROGRAM & TRAINING	6,132	4,233	1,899	45%
LIBRARY	47,719	55,379	(7,660)	-14%
LIBRARY TRUST - OPERATING	1,350	566	784	138%
MMLCDC-CHILDCARE	1,386	20	1,366	6,754%
MMLCDC CONCERT FUNDRAISER	20,822	9,320	11,503	123%
ORIENTATION SCHOOL RELATIONS	4,383	2,583	1,800	70%
PRESIDENT'S HOSPITALITY	713	24	689	2,858%
RESTRICTED CONTINGENCY RESERVE	50,000	50,000	-	0%
SAN BRUNO DISASTER RELIEF	999	-	999	100%
SCHOLARSHIP - PASS THRU	15,970	21,839	(5,870)	-27%
SCHOLARSHIP AWARD CONVOCATION	2,085	872	1,213	139%
SPECIAL PROGRAM SUPPORT FUND	2,336	583	1,753	301%
STUDENT CENTER FUND	5,345	2,845	2,500	88%
STUDENT EMPLOYMENT/CAREER DAY	514	604	(90)	-15%
STUDENT HANDBOOK	256	2,993	(2,737)	-91%
STUDENT REPRESENTATION FEE	7,119	31,440	(24,321)	-77%
STUDENT SERVICES SCHOLARSHIP	5,961	5,041	920	18%
STUDENT SVCS. PROF. DEVELOPMENT	1,384	4,617	(3,233)	-70%
TRUST ACCOUNTS RESERVE	9,064	8,730	334	4%
TWILIGHT LEAGUE-ATKINSON GRANT	5,000	5,000	-	0%
TWILIGHT LEAGUE-BAY MEADOWS	9	9	-	0%
TWILIGHT LEAGUE-PCF II	5,000	5,000	-	0%
TWILIGHT LEAGUE-SCHOLARSHIP	15	15	-	0%
TWILIGHT LEAGUE-UAB	4,031	4,031	-	0%
TWILIGHT LEAGUE-WELLS FARGO	180	180	-	0%
TWILIGHT-LEAGUE-PCF YR. GRANT	214	214	-	0%
VENDING RESERVE	12,700	12,700	-	0%
VETERANS SERVICES	8	8	-	0%
VPSS CONTINGENCY FUND	679	6	673	11,074%
WELCOME DAY	1,638	4,292	(2,654)	-62%
2060 - TRUSTS - Other	963	963	-	0%
<b>Total 2060 - TRUSTS</b>	<b>\$ 370,674</b>	<b>\$ 406,951</b>	<b>\$ (36,277)</b>	<b>-9%</b>
<b>Total Other Current Liabilities</b>	<b>\$ 463,038</b>	<b>\$ 536,841</b>	<b>\$ (73,803)</b>	<b>-14%</b>
<b>Total Current Liabilities</b>	<b>\$ 479,713</b>	<b>\$ 553,953</b>	<b>\$ (74,240)</b>	<b>-13%</b>
<b>Total Liabilities</b>	<b>\$ 479,713</b>	<b>\$ 553,953</b>	<b>\$ (74,240)</b>	<b>-13%</b>
<b>Equity</b>				
3010 - OPENING BALANCE EQUITY	\$ 262,286	\$ 262,286	\$ -	0%
3020 - RETAINED EARNINGS	60,338	8,515	51,823	609%
Net Income	62,334	51,823	10,511	20%
<b>Total Equity</b>	<b>\$ 384,958</b>	<b>\$ 322,624</b>	<b>\$ 62,334</b>	<b>19%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 864,671</b>	<b>\$ 876,577</b>	<b>\$ (11,906)</b>	<b>-1%</b>



**ASSOCIATED STUDENTS - COLLEGE OF SAN MATEO  
INCOME STATEMENT  
JULY 1, 2010 TO JUNE 30, 2011**

	<u>Jul '10 - Jun 11</u>	<u>Jul '09 - Jun 10</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · INCOME</b>				
4020 · ATM	\$ 581	\$ 487	\$ 94	19%
4030 · CAFE COMMISSION	11,346	11,122	224	2%
4050 · MISCELLANEOUS	40	60	-20	-33%
4060 · PROGRAMS	-	81	-81	-100%
4065 · RECREATION/GAMES	1,386	327	1,059	324%
4070 · SPACE RENTAL-VENDOR	750	1,660	-910	-55%
4080 · STUDENT BODY CARD	133,632	151,393	-17,761	-12%
4090 · VENDING-ACTION	11,666	12,353	-687	-6%
4091 · VENDING-PEPSI	19,397	23,404	-4,007	-17%
<b>Total 4000 · INCOME</b>	<u>\$ 178,797</u>	<u>\$ 200,887</u>	<u>\$ (22,090)</u>	<u>-11%</u>
<b>Total Income</b>	\$ 178,797	\$ 200,887	\$ (22,090)	-11%
<b>Expense</b>				
<b>5000 · EXPENSES</b>				
5010 · AWARDS & SCHOLARSHIPS	\$ 1,900	\$ 500	\$ 1,400	280%
5020 · BAD DEBTS	98	164	-66	-40%
5021 · BANK SERVICE CHARGE	105	1,038	-933	-90%
5031 · CLUB ASSISTANCE/ICC	6,405	3,086	3,318	108%
5032 · COLLEGE PROGRAM ASSISTANCE	4,412	1,392	3,020	217%
5040 · DEPRECIATION	1,819	1,819	0	0%
5080 · HOSPITALITY	435	994	-558	-56%
5140 · OFFICE SUPPLIES	4,755	5,852	-1,097	-19%
5145 · OPERATION	2,872	1,695	1,177	69%
5150 · PROGRAMS	23,356	27,754	-4,398	-16%
5151 · PUBLICITY	3,768	9,091	-5,324	-59%
5181 · SMALL F.F. & EQUIP	-	3,785	-3,785	-100%
5182 · STUDENT ACTIVITY CARD	1,998.83	1,911	88	5%
5183 · STUDENT ASSISTANT-SALARY	29,237.40	42,836	-13,599	-32%
5184 · STUDENT ASSISTANT-BENEFITS	534.17	9,707	-9,172	-94%
5190 · TELEPHONE	-	105	-105	-100%
<b>Total 5000 · EXPENSES</b>	<u>\$ 81,696</u>	<u>\$ 111,729</u>	<u>\$ (30,033)</u>	<u>-27%</u>
<b>Total Expense</b>	\$ 81,696	\$ 111,729	\$ (30,033)	-27%
<b>Net Ordinary Income</b>	\$ 97,102	\$ 89,158	\$ 7,943	9%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>6000 · OTHER INCOMES</b>				
6010 · INTEREST	\$ 8,435	\$ 7,904	\$ 530	7%
6011 · INVESTMENT GAIN-UNREALIZED	-794	-	-794	-100%
<b>Total 6000 · OTHER INCOMES</b>	<u>\$ 7,641</u>	<u>\$ 7,904</u>	<u>\$ (264)</u>	<u>-3%</u>
<b>Total Other Income</b>	\$ 7,641	\$ 7,904	\$ (264)	-3%
<b>Other Expense</b>				
<b>7000 · OTHER EXPENSES</b>				
7011 · INVESTMENT LOSS-UNREALIZED	\$ -	\$ (1,639)	\$ 1,639	100%
7020 · VENDING INC. EXP TO V.P. TRUST	42,408	46,879	-4,471	-10%
<b>Total 7000 · OTHER EXPENSES</b>	<u>\$ 42,408</u>	<u>\$ 45,240</u>	<u>\$ (2,831)</u>	<u>-6%</u>
<b>Total Other Expense</b>	\$ 42,408	\$ 45,240	\$ (2,831)	-6%
<b>Net Other Income</b>	<u>\$ (34,768)</u>	<u>\$ (37,335)</u>	<u>\$ 2,568</u>	<u>-7%</u>
<b>Net Income</b>	<u>\$ 62,334</u>	<u>\$ 51,823</u>	<u>\$ 10,511</u>	<u>20%</u>

**Associated Students of Skyline College  
Budget Report for the 4<sup>th</sup> Quarter 2010-2011  
Summary of Programs and Activities  
June 9, 2011**

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

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

Art on Campus  
Campus Auxiliary Services Advisory Committee  
College Budget  
College Council  
Commencement Committee  
Curriculum Committee  
District Auxiliary Services Advisory Committee  
District 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  
Student Equity Committee  
Technology Committee

***Student Handbook and Academic Planners:*** 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.

***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.

***Updating of Student Community Center:*** The ASSC approved \$21,000 to repair any needed in the Student Community Building.

***Program and Events:***

**ASSC Spring Fling  
April 12, 2011**

ASSC hosted a school-wide Spring Fling that incorporated games and prizes with information about the ASSC and the clubs Skyline College has to offer. It also provided students with information on how to join the ASSC and start a club.

**ASSC Elections  
May 2-4, 2011**

ASSC hosted their yearly elections. Students were encouraged to vote via the internet.

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

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

- a. Gay Straight Alliance: Pride in Community, Strength in Unity
- b. Workforce Development: Earth Day Faire
- c. Veterans Club & Veterans Department: Veterans Day event

If you need additional information please contact:

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Coordinator of Student Activities  
Skyline College  
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Email: [cariadusa@smccd.edu](mailto:cariadusa@smccd.edu)



**ASSOCIATED STUDENTS - SKYLINE COLLEGE  
BALANCE SHEET  
AS AT JUNE 30, 2011**

	<u>Jun 30, 11</u>	<u>Jun 30, 10</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>1000 - CASH AND BANK</b>				
1010 - PETTY CASH	\$ 25	\$ 25	\$ -	0%
1050.1 - NEW WELLS FARGO CHECKING	\$ 32,091	\$ 176,429	\$ (144,338)	-82%
<b>Total 1000 - CASH AND BANK</b>	<u>\$ 32,116</u>	<u>\$ 176,454</u>	<u>\$ (144,338)</u>	<u>-82%</u>
<b>Total Checking/Savings</b>	\$ 32,116	\$ 176,454	\$ (144,338)	-82%
<b>Accounts Receivable</b>				
1210.2 - ALLOWANCE FOR BAD DEBTS	\$ (3,977)	\$ (3,977)	\$ -	0%
1220 - EMERGENCY LOANS RECEIVABLE	-153	-153	0	0%
<b>Total Accounts Receivable</b>	<u>\$ (4,130)</u>	<u>\$ (4,130)</u>	<u>\$ -</u>	<u>0%</u>
<b>Other Current Assets</b>				
<b>1210.1 - ACCOUNT RECEIVABLE SKYLINE</b>				
INTEREST RECEIVABLE	\$ 3,580	\$ 3,580	\$ -	0%
STUDENT BODY CARD RECEIVABLE	119,936	112,821	7,115	6%
STUDENT REP FEE RECEIVABLE	24,761	23,101	1,659	7%
STUDENT UNION FEE RECEIVABLE	728,968	666,848	62,120	9%
VENDING - ACTION	3,767	3,767	0	0%
VENDING - PEPSI	1,491	1,491	0	0%
<b>Total 1210.1 - ACCOUNT RECEIVABLE SKYLINE</b>	<u>\$ 882,502</u>	<u>\$ 811,608</u>	<u>\$ 70,894</u>	<u>9%</u>
<b>1310 - COUNTY INVESTMENT CONTROL</b>				
1310.1 - COUNTY INVESTMENT POOL	\$ 383,891	\$ 455,426	\$ (71,534)	-16%
1310.11 - UNION BANK DAILY DEP CONTROL	451,720	102,505	349,216	341%
1310 - COUNTY INVESTMENT CONTROL - Other	-68,654	0	-68,654	-100%
<b>Total 1310 - COUNTY INVESTMENT CONTROL</b>	<u>\$ 766,958</u>	<u>\$ 557,930</u>	<u>\$ 209,028</u>	<u>37%</u>
1310.2 - MARK TO MARKET	\$ 1,977	\$ (1,385)	\$ 3,362	-243%
<b>Total Other Current Assets</b>	<u>\$ 1,651,437</u>	<u>\$ 1,368,154</u>	<u>\$ 283,283</u>	<u>21%</u>
<b>Total Current Assets</b>	<u>\$ 1,679,423</u>	<u>\$ 1,540,477</u>	<u>\$ 138,945</u>	<u>9%</u>
<b>Fixed Assets</b>				
<b>1500 - FIXED ASSETS</b>				
<b>1520.1 - EQUIPMENT</b>				
1510.21 - EQUIPMENT	\$ 82,245	\$ 82,245	\$ -	0%
1520.22 - ACC DEPR - EQUIP	-82,245	-79,545	-2,701	3%
<b>Total 1520.1 - EQUIPMENT</b>	<u>\$ 0</u>	<u>\$ 2,701</u>	<u>\$ (2,701)</u>	<u>-100%</u>
1500 - FIXED ASSETS - Other	\$ -	\$ -	\$ -	0%
<b>Total 1500 - FIXED ASSETS</b>	<u>\$ 0</u>	<u>\$ 2,701</u>	<u>\$ (2,701)</u>	<u>-100%</u>
<b>Total Fixed Assets</b>	<u>\$ 0</u>	<u>\$ 2,701</u>	<u>\$ (2,701)</u>	<u>-100%</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,679,423</u></u>	<u><u>\$ 1,543,178</u></u>	<u><u>\$ 136,245</u></u>	<u><u>9%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2010 - ACCOUNTS PAYABLE	\$ 1,099	\$ 1,099	\$ -	0%
<b>Total Accounts Payable</b>	<u>\$ 1,099</u>	<u>\$ 1,099</u>	<u>\$ -</u>	<u>0%</u>
<b>Other Current Liabilities</b>				
2030 - OTHER LOANS PAYABLE	\$ 3,183	\$ 3,183	\$ -	0%
2050 - CLUBS				
<b>CLUBS - CHARTERED</b>				
ADMINISTRATION OF JUSTICE CLUB	\$ 822	\$ -	\$ 822	100%

	<u>Jun 30, 11</u>	<u>Jun 30, 10</u>	<u>\$ Change</u>	<u>% Change</u>
AMSA (PreMed)	62	50	12	24%
Anthropology Club	902	902	-	0%
BLACK STUDENT UNION	98	0	98	26,408%
COSMOTOLOGY CLUB	49,596	47,428	2,169	5%
ENVIRONMENTAL CLUB	709	709	-	0%
FILIPINO STUDENT UNION	6,897	12,297	(5,399)	-44%
Gay Straight Alliance	3,220	3,031	189	6%
<b>HERMANOS ACCOUNTS</b>				
HERMANOS	2,579	2,579	-	0%
FOOD BANK ACCOUNT	350	350	-	0%
<b>Total HERMANOS ACCOUNTS</b>	<u>\$ 2,929</u>	<u>\$ 2,929</u>	<u>\$ -</u>	<u>0%</u>
Honors Transfer Prog. Club	\$ 1,520	\$ 1,124	\$ 396	35%
JOURNALISM CLUB	7,405	9,300	(1,896)	-20%
LASO-Latin American Student Org	5,089	2,669	2,419	91%
MIDDLE EASTERN CLUB - MECA	1,009	1,009	-	0%
PALESTINIAN CLUB	271	-	271	100%
PHI THETA KAPPA	3,186	3,019	167	6%
PHOTO CLUB	1,657	1,242	415	33%
PODER	362	500	(138)	-28%
POLYNESIAN CLUB	2,654	2,654	-	0%
RESPIRATORY THERAPY	3,071	6,194	(3,123)	-50%
SACNAS	472	-	472	100%
SKYLINE BADMINTON CLUB	51	90	(39)	-44%
SKYLINE CERAMICS CLUB	1,744	1,314	430	33%
SKYLINE CHEER & DANCE TEAM	1,321	15	1,306	8,446%
SKYLINE FELLOWSHIP CLUB	1,870	2,196	(326)	-15%
SKYLINE HOOPS	4	4	-	0%
SKYLINE RUNNING CLUB	137	137	-	0%
SOCIETY OF HISP. PROF ENGINEERS	569	1,094	(525)	-48%
S.P.A.C.E.	999	1,178	(179)	-15%
SURGICAL TECH CLUB	1,584	-	1,584	100%
THEATER CLUB	7,682	6,287	1,395	22%
TRIO CLUB	696	580	116	20%
VETERANS CLUB	35	-	35	100%
WOMEN IN TRANSITION	957	957	-	0%
<b>Total CLUBS - CHARTERED</b>	<u>\$ 109,580</u>	<u>\$ 108,910</u>	<u>\$ 670</u>	<u>1%</u>
<b>CLUBS - UNCHARTERED</b>				
Auto Technology Social Club	\$ 3,265	\$ 2,636	\$ 629	24%
Classified Council Fund	2,313	1,826	487	27%
Dance Production Club	2,546	4,256	-1,710	-40%
Sports Medicine Club	3,390	2,832	558	20%
<b>Total CLUBS - UNCHARTERED</b>	<u>\$ 11,514</u>	<u>\$ 11,550</u>	<u>\$ (36)</u>	<u>-0%</u>
<b>Total 2050 - CLUBS</b>	<u>\$ 121,094</u>	<u>\$ 120,460</u>	<u>\$ 633</u>	<u>1%</u>
<b>2060 - TRUSTS</b>				
<b>TRUSTS - ASSC</b>				
ASSC	\$ 367,116	\$ 367,116	\$ -	0%
ASSC Fundraising Trust				
HAITI NOW	\$ -	\$ 4,605	\$ (4,605)	-100%
ASSC Fundraising Trust - Other	1,663	1,663	-	0%
<b>Total ASSC Fundraising Trust</b>	<u>\$ 1,663</u>	<u>\$ 6,267</u>	<u>(4,605)</u>	<u>-73%</u>
ASSC Scholarship Trust	\$ 3,159	\$ 2,763	\$ 396	14%
ATM Fund	3,467	2,099	1,369	65%
Copy Card/Machine Trust	4,639	4,639	-	0%
Educational Programs ASSC	4,538	5,997	(1,459)	-24%
Recreation Trust	31,186	31,786	(600)	-2%

	<u>Jun 30, 11</u>	<u>Jun 30, 10</u>	<u>\$ Change</u>	<u>% Change</u>
Skyline Org & Clubs Council SOCC	665	665	-	0%
Student Representation Fee	85,224	67,870	17,354	26%
Student Union Fees	356,255	294,135	62,120	21%
<b>Total TRUSTS - ASSC</b>	<b>\$ 857,912</b>	<b>\$ 783,336</b>	<b>\$ 74,575</b>	<b>10%</b>
<b>TRUSTS - NON ASSC</b>				
Alumni Association Trust	\$ 144	\$ 144	\$ -	0%
Baseball Trust	365	264	101	38%
Basketball Trust	12,531	6,481	6,050	93%
Block "S" Society	3,989	3,380	608	18%
Disabled Program Trust	14,980	15,681	(701)	-4%
EOPS Trust	434	3,300	(2,866)	-87%
Friends of the Gallery Theater	523	428	96	22%
GAIN	78	78	-	0%
GRADUATION Trust	7,689	427	7,262	1,700%
Honors Award Ceremony Trust (SRAC)	294	1,825	(1,531)	-84%
LATINOS UNIDOS! (PROFESIONALES)	286	286	-	0%
Men's Soccer	0	0	-	0%
MESA	465	642	(178)	-28%
Retirement Trust	191	191	-	0%
SAMTRANS Trust	5,141	5,141	-	0%
Scholarship Donation Fund	38,775	44,097	(5,322)	-12%
Skyline Choir	12,301	11,885	416	3%
Skyline College Childrens Ctr.	5,412	5,119	294	6%
Skyline College Career Club	3,606	4,153	(547)	-13%
Skyline College Health Center	524	524	-	0%
Skyline Cross Country Fund	34	34	-	0%
Skyline Library Fund	2,425	2,409	16	1%
Special Events	547	545	3	1%
Speech Tournament	2,714	2,714	-	0%
Statistical Association	338	338	-	0%
Student Activities Off Trust SAO	10,814	10,866	(52)	-0%
Summer Bridge Program Trust	2,339	2,339	-	0%
Talisman Trust	30	183	(153)	-84%
Telecom Network Association	145	145	-	0%
T L C Trust	13	3	10	389%
T-Ten Club	574	574	-	0%
Vending Commission Trust (Hosp)	7,751	9,074	(1,323)	-15%
Women's Soccer	2,615	2,859	(244)	-9%
Women's Volleyball	1,270	989	281	28%
Wrestling Tournament	92	92	-	0%
<b>Total TRUSTS - NON ASSC</b>	<b>\$ 139,428</b>	<b>\$ 137,208</b>	<b>\$ 2,221</b>	<b>2%</b>
<b>2060 - TRUSTS - Other</b>	<b>\$ (68)</b>	<b>\$ -</b>	<b>\$ (68)</b>	<b>-100%</b>
<b>Total 2060 - TRUSTS</b>	<b>\$ 997,272</b>	<b>\$ 920,544</b>	<b>\$ 76,728</b>	<b>8%</b>
<b>Total Other Current Liabilities</b>	<b>\$ 1,121,548</b>	<b>\$ 1,044,187</b>	<b>\$ 77,361</b>	<b>7%</b>
<b>Total Current Liabilities</b>	<b>\$ 1,122,647</b>	<b>\$ 1,045,286</b>	<b>\$ 77,361</b>	<b>7%</b>
<b>Total Liabilities</b>	<b>\$ 1,122,647</b>	<b>\$ 1,045,286</b>	<b>\$ 77,361</b>	<b>7%</b>
<b>Equity</b>				
3010 - Opening Bal Equity	\$ 339,660	\$ 339,660	\$ -	0%
3020 - Retained Earnings	158,232	65,077	93,155	143%
Net Income	58,884	93,155	-34,271	-37%
<b>Total Equity</b>	<b>\$ 556,776</b>	<b>\$ 497,892</b>	<b>\$ 58,884</b>	<b>12%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 1,679,423</b>	<b>\$ 1,543,178</b>	<b>\$ 136,245</b>	<b>9%</b>



**ASSOCIATED STUDENTS - SKYLINE COLLEGE**  
**INCOME STATEMENT**  
**JULY 1, 2010 TO JUNE 30, 2011**

	<u>Jul '10 - Jun 11</u>	<u>Jul '09 - Jun 10</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · INCOME</b>				
4060 · PROGRAMS	\$ -	\$ (251)	\$ 251	100%
4065 · RETURNED CHECK FEE - UNION BANK	104	-	104	100%
4070 · SPACE RENTAL-VENDOR	884	50	834	1,668%
4080 · STUDENT BODY CARD	132,516	141,648	(9,132)	-6%
4090 · VENDING-ACTION	485	7,899	(7,414)	-94%
4091 · VENDING-PEPSI	283	6,041	(5,758)	-95%
<b>Total 4000 · INCOME</b>	<u>\$ 134,271</u>	<u>\$ 155,387</u>	<u>\$ (21,116)</u>	<u>-14%</u>
<b>Total Income</b>	<u>\$ 134,271</u>	<u>\$ 155,387</u>	<u>\$ (21,116)</u>	<u>-14%</u>
<b>Expense</b>				
<b>5000 · EXPENSES</b>				
5005 · ASSC PRESIDENT ACCOUNT	\$ 44	\$ -	\$ 44	100%
5010 · AWARDS & SCHOLARSHIPS	3,000	3,600	-600	-17%
5021 · BANK SERVICE CHARGE	48	1,816	(1,768)	-97%
5031 · CLUB ASSISTANCE/ICC	21,493	19,918	1,575	8%
5032 · COLLEGE PROGRAM ASSISTANCE	4,850	2,000	2,850	143%
5033 · CONFERENCE/TRAVEL	13,515	384	13,131	3,423%
5040 · DEPRECIATION	2,701	-	2,701	100%
5080 · HOSPITALITY	-	7,000	(7,000)	-100%
5140 · OFFICE SUPPLIES	6,697	6,586	110	2%
5145 · OPERATION	499	4,019	(3,520)	-88%
5150 · PROGRAMS	16,235	11,633	4,602	40%
5151 · PUBLICITY	5,699	-	5,699	100%
5182 · STUDENT BODY CARD	1,624	-	1,624	100%
5183 · STUDENT ASSISTANT-SALARY	10,599	8,710	1,889	22%
5184 · STUDENT ASSISTANT-BENEFITS	212	177	35	20%
<b>Total 5000 · EXPENSES</b>	<u>\$ 87,215</u>	<u>\$ 65,842</u>	<u>\$ 21,373</u>	<u>32%</u>
<b>Total Expense</b>	<u>\$ 87,215</u>	<u>\$ 65,842</u>	<u>\$ 21,373</u>	<u>32%</u>
<b>Net Ordinary Income</b>	<u>\$ 47,056</u>	<u>\$ 89,545</u>	<u>\$ (42,489)</u>	<u>-47%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>6000 · OTHER INCOMES</b>				
6010 · INTEREST	\$ 8,466	\$ 3,150	\$ 5,316	169%
6011 · INVESTMENT GAIN-UNREALIZED	1,977	-	1,977	100%
6020 · OTHERS	-	460	-460	-100%
<b>Total 6000 · OTHER INCOMES</b>	<u>\$ 10,443</u>	<u>\$ 3,610</u>	<u>\$ 6,833</u>	<u>189%</u>
<b>Total Other Income</b>	<u>\$ 10,443</u>	<u>\$ 3,610</u>	<u>\$ 6,833</u>	<u>189%</u>
<b>Other Expense</b>				
<b>7000 · OTHER EXPENSES</b>				
7011 · INVESTMENT LOSS-UNREALIZED	\$ (1,385)	\$ -	\$ (1,385)	-100%
<b>Total 7000 · OTHER EXPENSES</b>	<u>\$ (1,385)</u>	<u>\$ -</u>	<u>\$ (1,385)</u>	<u>-100%</u>
<b>Total Other Expense</b>	<u>\$ (1,385)</u>	<u>\$ -</u>	<u>\$ (1,385)</u>	<u>-100%</u>
<b>Net Other Income</b>	<u>\$ 11,828</u>	<u>\$ 3,610</u>	<u>\$ 8,218</u>	<u>228%</u>
<b>Net Income</b>	<u>\$ 58,884</u>	<u>\$ 93,155</u>	<u>\$ (34,271)</u>	<u>-37%</u>

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

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

**San Mateo County Community College District  
DISTRICT CASH FLOW SUMMARY  
FOR THE QUARTER ENDING JUNE 30, 2011**

	<u>GENERAL FUND</u>	<u>Payroll Fund</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE &amp; Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
<b>Beg. Cash Balance in County Treasury</b>	4,155,399.08	2,650,070.17	9,229,700.12	29,304,898.58	210,104,253.28	125,231.71	545,338.78	-
<b>Cash inflow from operations:</b>								
Year-to-date Income	118,492,242.44		25,188,011.74	29,838,819.84	21,542,890.62	8,071,249.05	20,998,181.79	2,836,727.02
Accounts Receivable	4,791,078.82	(515.43)	(939,726.38)	(12,429.03)	14,330,575.71	(77,697.20)	736,842.33	15,146,718.49
Deferred Income	743,282.78		(1,337,320.26)		(13,186.24)	2,516.00	(8,548.00)	128.08
Cash awaiting for deposit	(330,586.10)							
<b>Total Income</b>	<b>127,851,417.02</b>	<b>2,649,554.74</b>	<b>32,140,665.22</b>	<b>59,131,289.39</b>	<b>245,964,533.37</b>	<b>8,121,299.56</b>	<b>22,271,814.90</b>	<b>17,983,573.59</b>
<b>Cash outflow for operations:</b>								
Year to date expenditure	113,844,490.37		23,332,542.79	26,886,278.88	95,476,173.71	5,401,691.04	20,964,333.18	10,048,606.91
Advances / Prepaid	(100,617.09)		(28.74)	-	(3,397,650.56)	-	-	
Account Payable	1,898,001.36	(277,142.98)	(496,883.45)	143,402.38	5,507,869.64	(12,278.68)	708,079.78	(48.95)
<b>Cash Balance From Operations</b>	<b>12,209,542.38</b>	<b>2,926,697.72</b>	<b>9,305,034.62</b>	<b>32,101,608.13</b>	<b>148,378,140.58</b>	<b>2,731,887.20</b>	<b>599,401.94</b>	<b>7,935,015.63</b>
<b>Other Cash inflow</b>								
Medical Flex Plan / Revolv. Fund	(7,208.00)			25,000.00				
TRANS	-							
Trusts (JPA & 3CBG)								
<b>Beg. Investment Balance</b>								
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				
<b>Total Beg. Balance</b>	<b>8,039,610.23</b>			<b>197.60</b>	<b>5,000.00</b>			<b>17,635,957.50</b>
<b>Y.T.D. Investment Balance</b>								
LAIF Balance	6,061,887.45							7,721,462.77
County Pool Balance	-							17,845,901.60
Special Bond					-	5,000.00		-
C.O.P./Bank CD	4,027,218.69			197.38				
<b>Y.T.D. Balance</b>	<b>10,089,106.14</b>			<b>197.38</b>	<b>5,000.00</b>			<b>25,567,364.37</b>
Net Cash changes from Investment	(2,049,495.91)			0.22	-			(7,931,406.87)
Net changes from unrealized gain / (loss)	(14,835.91)			55,925.50	419,740.89	(5,883.96)		(3,608.76)
Cash Balance in County Treasury	10,138,002.56	2,926,697.72	9,305,034.62	32,182,533.85	148,797,881.47	2,726,003.24	599,401.94	(0.00)
<b>Net Cash (Excluding TRANS &amp; Trusts)</b>	<b>10,138,002.56</b>	<b>2,926,697.72</b>	<b>9,305,034.62</b>	<b>32,182,533.85</b>	<b>148,797,881.47</b>	<b>2,726,003.24</b>	<b>599,401.94</b>	<b>(0.00)</b>



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-31 IQ

VIEW QUARTERLY DATA

CHANGE THE PERIOD

Fiscal Year: 2010-2011

Quarter Ended: (Q4) Jun 30, 2011

District: (370) SAN MATEO

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2007-08	Actual 2008-09	Actual 2009-10	Projected 2010-2011
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	113,080,954	114,207,833	113,826,726	118,163,258
A.2	Other Financing Sources (Object 8900)	982,466	641,061	7,518	328,985
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	114,063,420	114,848,894	113,834,244	118,492,243
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	106,800,904	106,011,567	104,367,092	102,184,745
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,522,616	4,618,477	8,019,675	11,659,746
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	114,323,520	110,630,044	112,386,767	113,844,491
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	-260,100	4,218,850	1,447,477	4,647,752
D.	<b>Fund Balance, Beginning</b>	10,571,653	10,311,553	14,530,403	15,977,880
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	10,571,653	10,311,553	14,530,403	15,977,880
E.	<b>Fund Balance, Ending (C. + D.2)</b>	10,311,553	14,530,403	15,977,880	20,625,632
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	9%	13.1%	14.2%	18.1%

**II. Annualized Attendance FTES:**

G.1	<b>Annualized FTES (excluding apprentice and non-resident)</b>	18,768	22,374	23,405	21,713
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**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

	Description	As of the specified quarter ended for each fiscal year			
		2007-08	2008-09	2009-10	2010-2011
H.1	Cash, excluding borrowed funds		13,190,243	13,385,099	22,369,735
H.2	Cash, borrowed funds only		0	0	0
H.3	<b>Total Cash (H.1+ H.2)</b>	24,503,562	13,190,243	13,385,099	22,369,735

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>I. Revenues:</b>					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	112,240,463	118,168,964	118,163,258	100%
I.2	Other Financing Sources (Object 8900)	0	328,985	328,985	100%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	112,240,463	118,497,949	118,492,243	100%
<b>J. Expenditures:</b>					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	120,897,412	116,649,659	102,184,745	87.6%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,219,396	11,724,634	11,659,746	99.4%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	122,116,808	128,374,293	113,844,491	88.7%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	-9,876,345	-9,876,344	4,647,752	
L	Adjusted Fund Balance, Beginning	15,977,880	15,977,880	15,977,880	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	6,101,535	6,101,536	20,625,632	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	5%	4.8%		

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

NO

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

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

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

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

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

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

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

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

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

	<u>Pool Qty Rate</u>	<u>LAIF Rate</u>
Sep 09	1.02%	0.90%
Dec 09	1.11%	0.60%
Mar 10	1.01%	0.56%
Jun 10	1.54%	0.56%
Sep 10	1.64%	0.51%
Dec 10	1.04%	0.46%
Mar 11	1.12%	0.51%
Jun 11	1.35%	0.48%

