

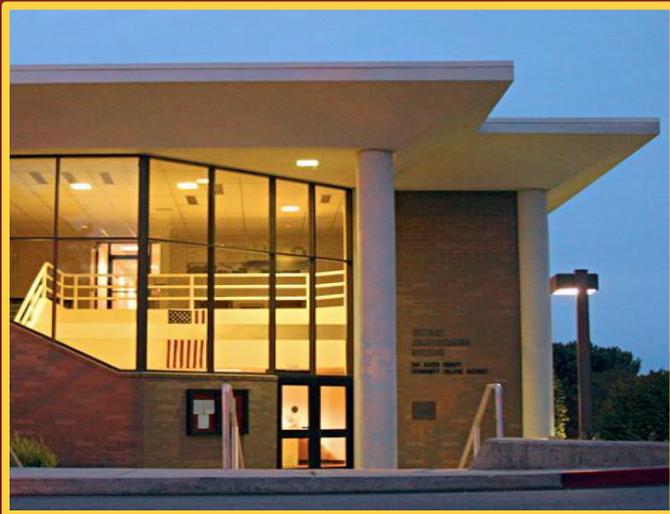
San Mateo County Community College District 2013-14 Final Budget Report

College of San Mateo

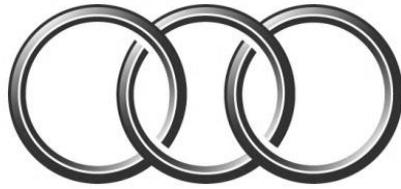


Cañada College

District Office



Skyline College



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

2013-14

Final Budget

Report

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CHANCELLOR'S MESSAGE

Dear Colleagues,

California is finally beginning to recover from its deep recession over the past several years, and the California Legislature - with the assistance of voters who approved Proposition 30 - have begun to reinvest in public education. Our District will benefit from these state-funded fiscal improvements, and will benefit further from the distribution of local property tax proceeds and former Redevelopment Agencies. More specifically, our District is now almost entirely supported from local property taxes, which not only improves our own financial condition but benefits every other community college in the state because we are not receiving any state apportionment. Finally, we are receiving the final year of Measure G Parcel Tax revenues. The San Mateo County electorate's approval of the modest \$34 per parcel tax has helped sustain the Colleges' instructional offerings and student services while most other colleges were experiencing deep reductions in these areas.



The Colleges have examined their priorities over the past several months and have focused on restructuring their institutions to meet current needs, address their strategic plans, and meet mission-critical needs. For the first time in several years, the Colleges have been adding faculty and staff rather than reducing programs to meet severe budget constraints. The Colleges have successfully weathered a brutal public education financial storm, and it feels good to focus once again on improving student success and access.

All three Colleges will host external evaluation teams assigned by the Accrediting Commission for Community and Junior Colleges (ACCJC) in October. The Colleges have been working diligently for the past several years in preparation for the visits. Countless hours by faculty, staff and administrators have been redirected to conduct their self-studies. Moreover, they have produced a massive amount of data and documentation to support the assertion that all three Colleges have met or exceed every ACCJC standard. The effort that must go into meeting the demands of the ACCJC is enormous and it is important to mention how much of our resources are directed away from teaching and learning in order to accommodate the ACCJC's standards. We also know that the stakes are high. Sustaining full accreditation status is paramount. Without it, institutions run the risk of spending even more dollars to meet further accreditation requirements, or they risk losing accreditation status altogether. Our hearts go out to institutions such as CCSF for what they are enduring, as well the abnormally high percentage of other colleges in the state that have received an ACCJC sanction.

The Colleges have managed ably in the past few years, sustaining programs while addressing difficult financial constraints. In preparation for better times ahead, the District has been conducting a series of community assessment surveys to help us determine how best to meet the higher-education needs of the community. Further, the District has done research in certain areas of interest such as Health, Bio Tech, Business, and High Tech to assess the changing needs of our community and how our Colleges can best meet the needs of employers in San Mateo County. Our Colleges' and the District's strategic plans are fluid and are reviewed often. We will use the community assessment data as well as current baseline data to help us forge our future.

As you know, the Colleges are multifaceted and must meet the needs of many from all walks of life. The national, state, and local interest in making meaningful improvements to student success is high. In addition, we are exploring how best to define student success in such a way as to capture what our community and students view as their own “personal success” factors. It is important to meet student transfer needs because we need to make a significant contribution to the growing demand for college graduates. We also need to improve upon the number of students earning certificates in order to meet employer expectations. Again, we are here for our community and our community assessment will help us craft the most relevant student success model.

The Bay Area is a vibrant and culturally diverse area where people from around the globe come to settle and work. This dynamic peninsula is constantly changing to address the needs of its emerging markets and integral business relationships. One of our responses to this global environment has been to enhance our international programs at all three Colleges. It is important for our students to develop a worldwide perspective for most careers. In addition, we are an important participant in the national “100,000 Strong Project” which will send domestic students to places of interest such as Asia and South America. This past year, the San Mateo County Community College District was identified as the lead institution to participate in a program that will send at least twenty-five community college students to China.

Improving access to a college education has been a primary interest in California since the Master Plan was introduced in the early 1960s. Our three-tiered higher-education model in California contributes significantly to improving access. Constant improvement upon that model is imperative to meet the current needs for higher education. As such, our District has been an impassioned participant in the implementation of the Student Transfer Achievement Reform Act, SB 1440. Through this Act, students can take a path of coursework that guarantees them admittance as a junior to a CSU. The District has also been making continuous improvements to its Distance Education offerings to address the mobility and time constraints of its students. Further, our Academic Senate has been examining how the Colleges might use Massive Open Online Courses (MOOCs) to improve student access and assist students’ remedial work in preparation for college-level placement and coursework.

It is an exciting time, and I look forward to working with all of you to meet the educational needs of our nation, our state, and our community. It is a pleasure to welcome the ACCJC visiting teams to Cañada, Skyline and CSM to witness the achievements of our institutions, faculty, staff, and students, and to experience the vitality of a community unwavering in its dedication to a strong, affordable public education.

All my best,



Ron Galatolo, Chancellor

San Mateo County Community College District 2013-14 Final Budget Report

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Acknowledgements:

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Photographs that appear in this book are posted on the College websites with contributions from the San Mateo Athletic Club staff and members.

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2013-14 Final Budget Report

The 2013-14 State budget was enacted on June 27. This marks the third year that a State budget has been signed “on time” without Republican votes since Governor Brown took office in January 2011. Contributing factors to the “on time” schedule include the passage of Proposition 40 which permits the Legislature to approve spending by a simple majority rather than two-thirds vote as well as Proposition 25, which requires that legislators pass a balanced budget by June 15 in order to get paid.

The State budget reflects the Governor’s more conservative revenue forecast rather than the Legislative Analyst’s more optimistic projections. This approach tends to protect the State from the boom and bust budgeting cycles that have plagued the State in the recent past.

The improving economy, along with the passage of Proposition 30, permits California to reinvest in education. Proposition 30, passed by voters in November 2012, authorized two temporary tax increases and created the Education Protection Account (EPA) fund as an offset to State aid.¹

Temporary Tax Type	Expiration Date	Fiscal Year of Expiration
Sales Tax (4 years)	December 31, 2016	2016-17
Income Tax (7 years)	December 31, 2018	2018-19

COMMUNITY COLLEGE BUDGET HIGHLIGHTS

The major components of the 2013-14 California Community Colleges budget include:²

- \$178.6 million *Deferral buy down* owed to the system by previous deferrals
- \$16.5 million to *Expand delivery of courses through technology* to increase the number of courses available through online education
- \$315.7 million for *Adult Education/Apprenticeship shift* from K-12 to California Community Colleges
- \$49.5 million *Energy efficiency projects* pursuant to Proposition 39, thereby reducing utility costs
- **Categorical Programs** – increase of \$118 million distributed as follows:
 - \$50 million for the Student Success and Support Program to improve outcomes for all students
 - \$15 million for Extended Opportunities Programs and Services (EOPS) for disadvantaged students
 - \$15 million for Disabled Students Program and Services (DSPS) for disabled students
 - \$7.9 million for the CalWORKs program to assist parents living in poverty to reach educational goals
 - \$30 million in one-time funding for deferred maintenance projects at community college facilities
 - \$150,000 for Academic Senate participation in state-level activities

District Status

Currently, the SMCCCD is almost entirely community-supported. San Mateo County’s local property taxes are sufficient to support the entire base revenue limit funding calculation for the District. This means that the only

¹ School Services newsletter, Community College Update, publication date September 6, 2013

² <http://www.ebudget.ca.gov/2013-14/pdf/Enacted/BudgetSummary/HigherEducation.pdf>

support the District receives from the State is the minimum apportionment provided by Proposition 30, and for State categorical programs that are designated for specific purposes.

There are only a few community colleges in the State that receive similar limited State funding. In the Bay Area these include: Marin Community College District (MCCD), San Jose-Evergreen Community College District (SJCCD) and San Mateo County Community College District (SMCCCD) and West-Valley Mission Community College District (WVMCCD).

Where most community college districts are highly dependent upon State apportionment and the per student revenue funding formula, community-supported districts are dependent upon changes to property values. Funds are still limited, but the basis for funding is more stable and predictable than the State funding mechanism and the volatile tax base that supports it. Being community-supported rather than State-supported affords our Colleges a greater opportunity to address community needs rather than State initiatives.

While community-supported status may be considered enviable and favorable, the District leadership remains vigilant in its efforts to protect this status because any legislative action to change the existing funding formula could be detrimental to the inflow of local taxes from our county.

Redevelopment

Since the dissolution of redevelopment agencies (RDAs) in 2011, District staff have been participating as members of the thirteen redevelopment successor agency oversight boards in the county to manage the recognized obligations of the former agencies; now that the former RDAs are not permitted to identify any new projects and because the administrative costs are capped, there are residual property tax funds. The residual amounts are distributed to the county taxing entities, which includes SMCCCD.

The District received more than \$3 million in 2012-13 in residual property taxes and anticipates a similar amount in 2013-14.

Measure G/San Mateo County Parcel Tax (FUND 6)

Fiscal year 2013-14 marks the final year of the San Mateo County parcel tax. The District expects about \$7 million of Measure G revenue by the end of June 2014.

For 2013-14, the Colleges budgeted the following allocations of Measure G funding:

Cañada College	\$2,300,000
College of San Mateo	\$2,300,000
Skyline College	\$2,300,000

The spending plans are summarized following three criteria:

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

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

The following Measure G plans were submitted by the Colleges. The complete Measure G budgets can be found on Pages 89-93.

Cañada College Measure G Budget Plan for 2013-14

Resource Plan	Planned Amount	Measure G Criteria
<p>Instruction Plan: One of the largest reductions the College had to make in 2009-2010 was in the number of course sections. Measure G allows the College to increase the number of sections offered to our students.</p> <p>This year we plan to add 140 sections. These sections provide opportunity for students to take needed basic skills, general education and career technical education courses. Having this access to courses increases opportunity for students to complete educational goals. In addition to these extra sections, we are developing programs through Neighborhood College that can be offered both Bayside and Coastside. Some classes will be offered in hybrid formats. In addition, distance education has been increased to provide increased flexibility for students. We will be expanding workforce curriculum as well. We are continuing and expanding the College for Working Adults program (CWA) which allows working students to take classes at convenient times. Our first cohort of CWA students plans to graduate in Spring 2014.</p>	\$1,194,261	<p>*Restoring funding to offer an adequate number of classes and labs to meet growing student demand</p>
<p>Student Support Plan: The additional student support will expand our library hours, increase the limited counseling services, address a critical need to improve the transferability of our courses to four year universities, expand our new student orientation program, provide necessary support for veterans, increase the number of students who complete the FAFSA (Free Application for Federal Student Aid) and thus receive financial aid, expand tutoring, and further develop student communication.</p>	\$816,068	<p>*Maintaining academic counseling programs and other student services to promote student achievement, graduation and access to high-paying jobs</p> <p>*Keeping libraries open and maintaining library services</p>
<p>Course and Program Innovation Plan: The MATH JAM and WORD JAM programs, Workforce Development, Basic Skills Success Programming, Leadership Development, and Adjunct Faculty Professional Development are all necessary programs to improve access and success for our students. The MATH JAM and WORD JAM programs have proven to significantly improve student success by providing intensive preparation to students.</p>	\$289,671	<p>*Preserving job training programs in nursing, healthcare, computers, engineering, green technology (such as solar and wind energy), police and firefighting</p> <p>*Preparing students to transfer to four-year colleges and universities</p> <p>*Maintaining Core Academics</p>
Total Measure G	\$2,300,000	

College of San Mateo Measure G Budget Plan for 2013-14

Resource Plan	Planned Amount	Measure G Criteria
<p>Instruction Plan: The college will use Measure G funds to maintain its level of course offerings for and also expand offerings in well-documented, high-demand areas that are consistent with Board core values. Funds will be used to continue to support classified staff increases in instructional support areas. Finally, funds will be used to support instructional learning labs and centers.</p> <p>Major accomplishments 2012-13:</p> <ul style="list-style-type: none"> • Total number of course sections maintained at 2011-12 levels; according to the <i>Spring 2013 Student Satisfaction Survey</i> a majority of students indicate that they have access to the courses they need most of the time. • The college added sections in high demand areas such as math and English. • The College Learning Center is now fully operational and received approximately 60,000 student visits in the 2012-13 academic year. 	<p>\$1,802,400</p>	<ul style="list-style-type: none"> • Restore funding to offer an adequate number of classes and labs to meet growing student demand. • Preserving job training programs in nursing, healthcare, computers, engineering, green technology, police and fire fighting. • Maintaining core academics including Science, English, and Mathematics. • Attracting and retaining qualified instructors. • Keeping libraries open and maintaining library services.
<p>Student Support Plan: The college has implemented many changes to its student support model. However, funding is needed to offer adequate counseling hours and provide appropriate classified staff support in high-demand areas. Finally, funding will be used to provide operational support for the college’s Learning Center as well as supplemental instruction for math courses.</p> <p>Major accomplishments 2012-13:</p> <ul style="list-style-type: none"> • The College was able to maintain adequate counseling hours for the 2012-13 academic year. • Approximately 3,800 students attended counseling workshops specific to their major. • AA/AS degree awards increased by approximately 45% from the prior academic year. • Math Supplemental Instruction program launched; initial results show a marked improvement in student performance in math courses. 	<p>\$482,600</p>	<ul style="list-style-type: none"> • Maintain academic counseling programs and other student services to promote student achievement, graduation, and access to high-paying jobs.
<p>Course and Program Innovation Plan: The college will fund professional development activities as well as initiatives to further the college’s “Five in Five” goals in transfer, CTE (Career and Technical Educations), and basic skills.</p> <p>Major accomplishments 2012-13</p> <ul style="list-style-type: none"> • The following innovation grants were awarded in the 2012-13 year: Makerspace Incubation Project, Reading Apprenticeship, Math Supplemental Instruction, Anatomy in Motion 	<p>\$15,000</p>	<ul style="list-style-type: none"> • Preparing students to transfer to four-year colleges and universities. • Preserving job training programs in nursing, healthcare, computers, engineering, green technology, police and fire fighting.
<p>Total 2013-14 Measure G Plan</p>	<p>\$2,300,000</p>	

Skyline College Measure G Budget Plan for 2013-14

Resource Plan	Planned Amount 2013-14	Measure G Criteria
<p>1310-Class Sections: Funding to maintain class sections that would otherwise not be able to be supported from the general fund. The College was able to add 71 class sections to the Fall 2013 semester and will be able to retain most sections in Spring 2014.</p>	<p>\$719,189</p>	<p>Funding to maintain core academics, including science, English and mathematics; preserving job training programs and preparing students to transfer to four-year colleges and universities.</p>
<p>Student Services: Meet student demand in areas of (1) registration and admission services so students may enroll in classes, (2) EOPS and Transfer Center Services, (3) Counseling services, (4) Financial Aid services and (5) expanded Library Hours and electronic library media</p>	<p>\$430,811</p>	<p>Provide academic counseling programs and other student services to meet increased student demand and promote student achievement, graduation and access to high-paying jobs / Keeping libraries open and maintaining library services</p>
<p>Reserve for Year 5: Set aside half of 2013-2014 Measure G allocation to enable the college to continue funding added class sections and provide student support services in 2014-2015.</p>	<p>\$1,150,000</p>	<p>Funding to maintain core academics, including science, English and mathematics; preserving job training programs and preparing students to transfer to four-year colleges and universities.</p> <p>Provide academic counseling programs and other student services to meet increased student demand and promote student achievement, graduation and access to high-paying jobs / Keeping libraries open and maintaining library services</p>
<p>Course and Program Innovation (CPI): Supplemental Instruction, program accreditation, Learning Communities, Math Academy, New Certificate Development and Adjunct Faculty participation</p>	<p>\$0</p>	<p>Preserving job training programs in nursing, healthcare, computers, engineering, green technology (such as solar and wind energy), police and firefighting</p> <p>Preparing students to transfer to four-year colleges and universities</p> <p>Maintaining Core Academics Attracting and retaining qualified instructors.</p>
<p>Total Measure G Request</p>	<p>\$2,300,000</p>	

Accreditation

Accreditation is a process of validation in which colleges, universities and other institutions of higher learning are evaluated. The standards for accreditation are set by a peer review board whose members include representative faculty from various accredited colleges, universities and the public.³

In the USA, public postsecondary institutions are accredited by six separate regional accreditation agencies.

- Middle States Association of Colleges and Schools
- New England Association of Schools and Colleges
- North Central Association of Colleges and Schools
- Northwest Commission of Schools and Colleges
- Western Association of Schools and Colleges
- Southern Association of Colleges and Schools

In the western region, the Western Association of Schools and Colleges (WASC) oversees the pre-accreditation and accreditation of colleges, schools, and online universities. WASC has divisions for universities, public community colleges, and K-12 in California, Hawaii, the United States territories of Guam and American Samoa, the Republic of Palau, the Federated States of Micronesia, the Commonwealth of the Northern Mariana Islands, and the Republic of the Marshall Islands. Top ranking schools accredited by this body include Stanford University and Pepperdine University.

The Accrediting Commission for Community and Junior Colleges (ACCJC) accredits public and private postsecondary institutions that offer two-year education programs and award the associate degree. The ACCJC is a subdivision of the WASC. The ACCJC is currently vying to become the seventh regional accrediting agency.

As required by the State, our Colleges are accredited by the ACCJC. Three distinct accrediting teams will be visiting our three Colleges in October 2013. In addition, there will be a District Chair and a District team drawn from the college teams. Cañada College, College of San Mateo, Skyline College and the District Office are poised to host the teams as faculty, staff and students are well prepared to attest that our institutions offer quality education and fully meet the standards.

The Standards⁴

Standard I

The institutional mission provides the impetus for achieving student learning and other goals that the institution endeavors to accomplish. The institution provides the means for students to learn, assesses how well learning is occurring, and strives to improve that learning through ongoing, systematic, and integrated planning.

Standard II

Instructional programs, student support services, and library and learning support services facilitate the achievement of the institution's stated student learning outcomes.

Standard III

Human, physical, technology, financial resources enable these programs and services to function and improve.

Standard IV

Ethical and effective leadership throughout the organization guides the accomplishment of the mission and supports institutional effectiveness and improvement.

³<http://www.50states.com/college-resources/accreditation.htm#.UjI6RX8rnAl>

⁴http://www.accjc.org/wp-content/uploads/2012/11/Accreditation-Standards_Edited-Nov-2012.pdf

2013-14 SMCCCD Budget

The 2013-14 Tentative Budget was based on the most current revenue assumptions available in early summer. The Final Budget assumptions have been adjusted to reflect the State budget and our community-supported status. Changes have occurred since June that form the basis for revised revenue and expenditure budgets as follows:

2013-14 Tentative Budget Assumptions

1. Continuation of SB 361 funding as proposed at the State budget workshops. No fee increases.
2. 2012-13 FTES based on the District’s P-2 (Second Principal Apportionment) report to the State as of April 30, 2013:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,398
College of San Mateo	7,685
Skyline College	<u>8,236</u>
Total	20,318

3. 2013-14 FTES estimates based on the Colleges 5-year average in April 2013:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,711
College of San Mateo	8,130
Skyline College	<u>8,568</u>
Total	21,409

4. 2013-14 FTES based on funded State growth over 2012-13 FTES goals and no shifting of FTES
5. No State revenue COLA
6. Best guesses on fixed costs
7. No increase for full time faculty outside of what Colleges fund from their site allocations
8. Utilities and benefits are based on 2012-13 increase over 2011-12

Summary

Total Projected Revenue	\$126,351,228
Total Projected Expenses	<u>\$126,351,228</u>
Estimated Marginal Deficit	\$(-0-)

2013-14 Final Budget Assumptions

1. Continuation of SB 361 as proposed at the State budget workshops. No fee increases and an increase in BOG fee waivers.
2. 2012-13 FTES based on the District’s P-A (Annual Principal Apportionment) report as of July 15, 2013:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,386
College of San Mateo	7,685
Skyline College	<u>8,168</u>
Total	20,239

3. 2013-14 FTES are based on estimates for goals in 2013-14:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,519
College of San Mateo	7,903
Skyline College	<u>8,522</u>
Total	20,945

4. 2013-14 FTES based on funded State growth over 2012-13 FTES goals and no shifting of FTES
5. State revenue projections do not apply to community-supported aid districts
6. Collective bargaining compensation adjustments
7. Changes to full time faculty staff funded from their site allocations
8. Utilities and benefits are based on best estimates from the Facilities department

Summary

Total Projected Revenue	\$130,299,018
Total Projected Expenses	<u>\$130,299,018</u>
Marginal Deficit	\$(-0-)

NOTE: The District Committee on Budget and Finance and the Board of Trustees approved a change to the existing allocation model that would average FTES over five years for allocation purposes. Currently, the District is examining allocation resources to reflect the District’s community-supported status.

The chart below was prepared for the first day of Fall 2013 classes. To make productivity reports more accurate, contract courses (attendance method=occupational courses) 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, the Office of the Vice Chancellor of Educational Services would be able to assist.

The decline in enrollment is partially attributed to the slight improvement in the economy as more people find employment.

End of First Day of Classes

Monday, August 19, 2013

Overview	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	14,045	-7.6%	23,636	-0.6%	24,062	1.8%	61,743	-1.4%
College Headcounts	6,036	-2.9%	9,212	0.6%	9,641	3.4%	24,889	0.8%
FTES*	1,765	-7.1%	3,304	-0.8%	3,203	-1.3%	8,272	-2.4%
Load**	457	-4.6%	524	-1.9%	522	-3.9%	507	-3.2%

Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	516	-0.8%	1,323	13.4%	1008	18.5%	2,847	12.2%
First-Time Transfer	429	3.4%	732	-2.8%	844	1.9%	2,005	0.5%
Returning	543	-2.9%	832	2.8%	851	17.5%	2,226	6.4%
Returning Transfer	343	-3.1%	493	-2.6%	586	0.5%	1,422	-1.5%
Concurrent K-12	228	-3.4%	187	10.7%	138	21.1%	553	6.6%
Continuing	3,976	-3.7%	5,645	-1.9%	6,214	-0.1%	15,835	-1.7%
Internet Enrollments	1,469	14.9%	2,721	12.6%	3,401	10.8%	7,591	12.2%

Source: Argos Enrollment Static Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 201308 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[□] to FTE^{□□}. It is point in time and will change as the semester progresses.

[□]WSCH: Weekly Student Contact Hours

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

General Fund Revenues

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

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

Other funds come from foundations, fundraising and partnerships with industry, the community and grants from the state and federal governments.

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

2013-14 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 that include local property taxes, student enrollment fees and State general apportionment.

However, since becoming community-supported, the District does not receive State general apportionment. Rather, the District now receives the bulk of its unrestricted revenue from property taxes including redevelopment funds as well as student fees including non-resident tuition. These two primary sources represent 90% of the unrestricted revenues.

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 108.

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

A portion of the revenue increase comes from Proposition 30’s EPA funding which is expected to total \$3.8 million in 2013-14. This amount represents funding for two fiscal years, half (\$1.9M) of which was received in June 2013 and deferred to the current year.

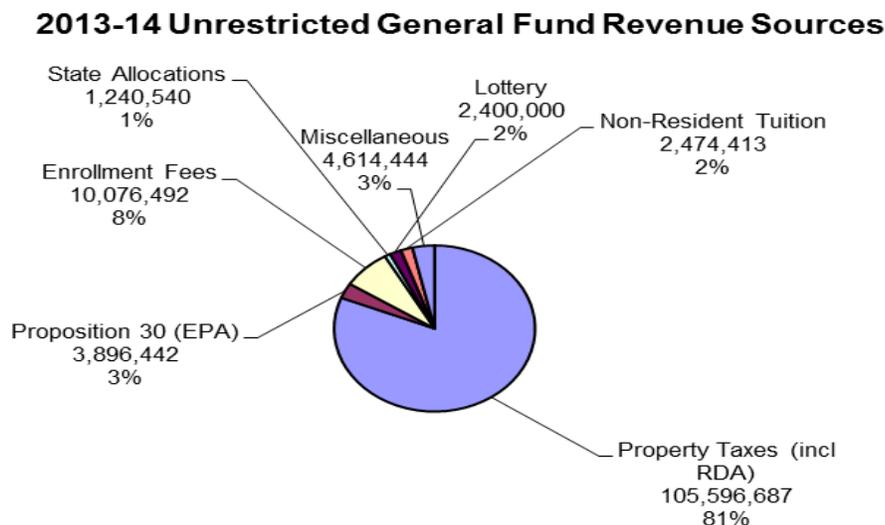
District Cash Flow

In the absence of State apportionment, the District receives funding through the County which distributes property taxes in December and April. Between the months of July and December, without significant cash receipts, cash management is vital. In order to simplify the process and obtain the best pricing for issuance costs, the District participates in the California School Boards Association (CSBA) *California Reserve Program* for issuance of tax-exempt tax revenue anticipation notes (TRANs). It has been standard practice to issue TRANs to provide the necessary cash flow to fund District operations to meet payroll and other District obligations during the months before property taxes are available. The Board of Trustees approved and authorized the issuance of TRANs in March 2013 in an amount not to exceed \$30 million and \$20 million was issued in July.

2013-14 Unrestricted General Fund Revenue Assumptions

2013-14 Final	REVENUE
\$106,401,398	Base Revenue –Includes property taxes, supplemental taxes, student enrollment fees, RDA funds and no State general apportionment (as a community-supported District). Property Taxes—\$101,852,855 RDA AB1290—\$156,016 RDA residual—\$3,587,816 Student Fees—\$10,076,492
3,896,442	Proposition 30 (EPA) — One-time allocations. Receipts from 2012-13 deferred to 2013-14.
2,400,000	Lottery – Projection is based on estimated receipts for 2012-13. Proposition 20 restricts a certain portion of lottery funding for the purchase of instructional materials which are part of the Restricted General Fund.
631,390	State allocations for Part-Time Faculty Parity – Office Hours, Medical.
62,150	Apprenticeship – Projection is frozen at 2008-09 levels for continuing programs.
547,000	Mandated Costs – The District is claiming \$28 per FTE in 2013-14.
2,474,413	Non-Resident Tuition – The non-resident rate is \$208 per unit plus \$9 capital outlay fee which is now charged to all non-residents including out-of-state students and students of a foreign country (calculated based on State cost-related parameters and approved by the Board of Trustees on January 23, 2013). The total also reflects an increase in enrollment.
1,200,000	Interest – Combined short-term interest rates and investment interest projections based on improving economic climate as well Lehmann loss recovery proceeds.
3,414,444	Miscellaneous – Includes most current projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, community education, satellite dish income, KCSM and other miscellaneous student fees.
\$130,299,018	TOTAL PROJECTED REVENUE

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



2013-14 BEGINNING BALANCE

The 2013-14 beginning balance is \$19,703,765. The beginning balance includes reserves for specific projects and activities of the 2012-13 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 2012-13 site ending balances. The table below details the components of the District’s 2013-14 beginning balance.

Project/Activity	Balance
Professional Development	\$260,496
Staff Development	61,629
Miscellaneous Designated Funds:	
Emergency Preparedness	437,596
Cañada SFSU Facility Contracts	401,346
Satellite Dish Contracts	1,012,600
Fleet Program	113,104
Equipment Surplus	34,455
Cañada UC Berkeley Science Labs	27,974
CSM Science Sales	6,704
Skyline Proctoring Service	11,636
Cañada President’s Innovation Fnd	9,244
Skyline President’s Innovation Fnd	11,361
CSM President’s Innovation Fund	8,207
Indirect Cost Pool (all sites)	1,084,904
Miscellaneous Projects	2,122,459
International Programs	277,073
Apprenticeship	135,095
Site Prior Year Commitments (Enc)	143,611
College Events Funds	111,226
Other Carryover	1,313,306
Site Ending Balances:	
Cañada College	624,554
College of San Mateo	858,330
Skyline College	902,516
District Office	683,323
Facilities	695,020
Contingency Reserve (5%)	6,519,951
Unallocated Reserve	1,836,044
Total	\$19,703,765

Reserves

The 2013-14 Budget includes a District reserve of \$6,519,951 in its fund balance. A 5% reserve is a State standard. The contingency reserve is not budgeted as a line item as there is no intention to expend these funds except in an emergency.

The 2012-13 ending balance also includes unallocated (non-committed) funds in the amount of \$1,836,044 which will be used



as a reserve to cover unforeseen expenses as necessary.

2013-14 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 \$130,299,018 which represents an increase of \$3,947,790 from the tentative budget estimate of \$126,351,228. Changes were due in large part to the increases in centralized shared technology equipment and technology-related expenses, utilities and retirement benefits. To comply with GASB 45, benefit rates for permanent employees are now reflected as part of the Post Retirement Reserve Fund.

Negotiations for all bargaining units are progressing well. It is anticipated all three contracts will be completed by the end of September 2013. The agreements are expected to be approved by the Board of Trustees at a board meeting shortly thereafter.

2013-14 Unrestricted General Fund Expenditure Plan

2013-14 Final	EXPENDITURES
\$98,363,481	<p>Site Allocations – Includes allocations for salaries and benefits adjusted for growth per the allocation model, for step and column changes and longevity. Please refer to the following page for details.</p> <p>Benefits – Includes benefit increases known to date. This also includes a benefit for the future cost for District paid retiree medical benefits to comply with GASB 45 requirements.</p>
8,075,236	Retiree Benefits – Includes benefit increases for 720 retirees’ health and dental premiums.
2,052,929	Other Benefit transfers for part time adjunct faculty medical reimbursement program and to the Parking fund for Facilities and Public Safety staff
1,083,790	Formula Adjustments/Contracts – Cosmetology sales, facility use rental fees, and 8% of non-resident tuition. Expenditure budget corresponds with revenue assumption in Miscellaneous revenue.
62,150	Apprenticeship – Expenditure budget corresponds with revenue assumptions. Programs include automotive technology at Skyline College and continuing programs at CSM.
3,032,000	Miscellaneous – Includes audit fees, banking and credit card fees, bad debt, IRS fees to process 1098 and 1099 forms, AFT and Academic Senate release time, special events fund, CalPERS/STRS administrative fee, opening day and end of the year expenses, community education and other miscellaneous fees.
5,068,914	Utilities – Includes gas, electricity, water/irrigation, garbage, and other charges. The Facilities Department analyzes projected costs for new campus buildings as well as rate increases and offsets from the cogeneration plants.
776,802	International Education – Assist sites to develop global strategies for marketing/recruitment.
5,484,698	Salary commitments – Includes step and column annual increases and adjunct office hours.
2,001,000	Managed Hiring – Includes resources necessary for the placement of staff into unfunded classified positions, thereby avoiding layoffs.
1,152,156	Insurance – Includes \$290,000 transfer to Self-Insurance fund and property liability insurance coverage in the amount of \$862,156.
866,000	Consultant/Legal/Election – Includes \$466,000 in consultant and legal fees and \$400,000 for election costs.
296,743	Staff Development – Includes annual allocation for Professional Development, Management Development, and Classified Staff Development. The annual allocation of \$50,000 to the Trustees’ Program Improvement fund remains suspended for fiscal year 2013-14 per Board of Trustees action on December 2009 as this is now funded through Measure G.
1,923,119	Software/Hardware/Telephone – Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges. After reviewing technology expenses, this line item is expected to increase according to existing and new contracts.
60,000	Museum of Tolerance – Renewal of funding for District staff attendance.
\$130,299,018	TOTAL PROJECTED EXPENDITURES

2013-14 BUDGETED EXPENDITURES

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

Salaries \$80,880,823
 The expenditure budget for salaries includes increases for step placement and longevity. Salaries and benefits combined account for more than 80% of the budget.

Benefits* \$30,597,790
 Updates to benefit rates for 2013-14 are included. The budget includes the January 1, 2014 increases in non-capped premium rates for employees and retirees and increase in employee health premium caps when part of the negotiated settlements. This amount also includes a benefit for the future cost for District paid retiree medical benefits. Each site has the responsibility of managing its own benefits.

Supplies \$8,151,174
 Projected expenditures in this category include all types of operating expenses for office supplies, subscriptions, printing, gas, oil and tires.

Other Expenses and Services \$21,021,959
 The expenditure budget includes increases for utilities, including projections for increases in maintenance costs. Also included are projected expenditures for insurance, telephone service, and increases in computer hardware and software contracts.

Equipment \$ 198,448
 Expenditures in this category include instructional equipment, library books, furniture, and site and building improvements. A large majority of the District’s capital expenses are included in the Capital Projects Fund.

Transfers/Other \$ 2,637,634
 The Unrestricted General Fund includes transfers to other District funds. The projected transfers include transfers to Self-Insurance and benefit costs in the Parking Fund. Other budgeted amounts include set-asides for contingency.

Total Expenditure Budget \$143,482,829**

**This total includes site allocations, central services expenses as well as committed or carryover funds from 2012-13.

Site Allocations

Cañada College
 Site Allocation \$17,174,842
 12-13 Ending Balance 624,554
 Total \$17,799,396

College of San Mateo
 Site Allocation \$28,987,537
 12-13 Ending Balance 858,330
 Total \$29,845,867

Skyline College
 Site Allocation \$30,261,389
 12-13 Ending Balance 902,516
 Total \$31,163,905

District Office
 Site Allocation \$11,520,844
 12-13 Ending Balance 683,323
 Total \$12,204,167

Facilities
 Site Allocation \$10,418,869
 12-13 Ending Balance 695,020
 Total \$11,113,889

Total
 Site Allocations \$98,363,481
 12-13 Ending Balance 3,763,743
 Other -0-
 Total \$102,129,224

The 2012-13 site ending balances will be used to partially cover unexpected needs in the current fiscal year.

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

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

Budget Summary

Revenue

Beginning Balance	\$ 19,703,765
2013-14 Revenue	<u>130,299,018</u>
Total	\$150,002,783

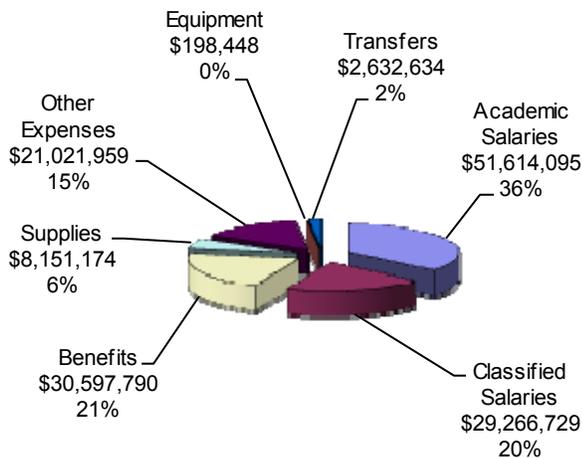
Expense

Site Allocations	\$98,363,481
Central Services	31,935,533
2013-14 Committed	<u>13,183,818</u>
Subtotal	\$143,482,832

Contingency	6,519,951
Total	\$150,002,783

Balanced Budget \$ (0)

2013-14 Budgeted Expenditures By Account Type



District Committee on Budget and Finance

The District Committee on Budget and Finance is a subcommittee of the District Participatory 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 2013-14 include:

Kathy Blackwood, Executive Vice Chancellor, Committee Chair

Eloisa Briones, Budget Office, Skyline

Ray Chow, Chief Financial Officer, District

Laura Demsetz, Academic Senate, CSM

Doug Hirzel, Academic Senate, Cañada

Robert Hood, Classified, Cañada

Maggie Ko, Classified, CSM

Barbara Lamson, Classified, Skyline

Vickie Nunes, Budget Office, Cañada

Masao Suzuki, AFT, Skyline

Linda Whitten, Academic Senate, Skyline

Jozsef Veres, AFSCME, Cañada

Henry Villareal, Budget Committee, CSM

Student representatives from each campus

OTHER FUNDS

SELF-INSURANCE FUND (FUND 2)

The District is entering into its eighth year of a more independent risk management program since withdrawing from the Bay Area Community College Joint Powers Agency (JPA) in 2005-06. The risk management program uses a combination of self-insured retention (SIR) amounts and insured limits. 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 2013-14. However, refurbished buildings have resulted in higher values that have, in turn, resulted in increased property insurance expense.

Workers' compensation costs have also remained low allowing the District to maintain the internal charge percentage at 1% of salaries. Additionally, student insurance premiums remained unchanged with some minor changes aligned with the new nationwide medical plan; most major coverages have remained unchanged from the 2012-13 plan. The District's high loss-to-premium ratio (losses almost exceeding the premium paid) for student insurance imposes a high experience modification impact upon the insurance rate.

The 2013-14 budget, detailed on Page 56, totals \$738,056. Estimated income is \$940,000 which consists of a transfer from Fund 1. The net beginning balance of the Self-Insurance Fund is \$9,018,291. This balance will cover incurred but not yet reported losses.

DEBT SERVICE FUND (FUND 25)

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

The Debt Service Fund budget for 2013-14, shown on Page 58, totals \$30,427,901 which includes debt reduction principal and interest payments. Estimated income is projected at \$30,494,640. The net beginning balance is \$23,632,460. The schedule for long term debt can be found on Page 134.

RESTRICTED GENERAL FUND (FUND 3)

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 2013-14 Final Budget includes the most current data available. A list of the specific programs and grants can be found on Pages 60-62.

Included in the Restricted General Fund are the Health Services and Parking Programs. Health fee income is estimated at \$1,070,000. Parking fee income is estimated at \$2,892,068.

The Restricted General Fund budget for 2013-14, as shown on Page 67, is \$24,352,081. The net beginning balance in the Restricted General Fund is \$13,899,288.

CAPITAL PROJECTS FUND (FUND 4)

The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. A project list can be found on Pages 70-71. The 2013-14 budget detailed on Page 76 totals \$12,575,000. Budgeted income is projected at \$8,704,372, consisting of interest income and redevelopment funds.

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

Capital Improvement Program

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

Staff continues to revise and update the master schedule and the master budget of the Capital Improvement Program to match with the funding and programming requirements. However, the District has experienced a decline in State Capital Outlay funds for projects on all three campuses due to the fact that the State failed to approve an educational facilities bond since 2006.

Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed reflect currently planned schedules as of September 2013, but are subject to change.



Completed Projects – The following projects were completed last fiscal year:

- Building 5 Dining Room Remodel
- Building 7 Gym Bleacher Replacement
- Light Pole Banner and Signage
- Tennis Court and Parking Lot Renovation
- Exterior Wayfinding Signage
- Building 9 Administration Records and Trio Reconfiguration

Active Construction Projects – The following projects are under construction:

- Building 5/6/8/9 Water Intrusion
 - Anticipated Completion date: Spring 2014

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

- Parking Lot and Roadway Light Upgrade (LED)
 - Anticipated Completion date: Summer 2014
- Building 3 Theater Carpet Replacement
 - Anticipated Completion date: Spring 2014

- Solar Installation
 - Anticipated Completion date: Summer 2014
- Baseball Field Upgrade
 - Anticipated Completion date: Summer 2014
- Soccer Field Upgrade
 - Anticipated Completion date: Winter 2013

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding contingent on the passing of a future educational facilities bond:

- Building 13 Multiple Program Instructional Center (FPP)

College of San Mateo

Completed Projects – The following projects were completed last fiscal year:



- Vehicular Entry Security Cameras
- Building 5 Esthetician Area Electrical Safety Improvements
- Building 5 and 8 Locker Room Renovation
- Building 6 Aquatics Building Management System Integration
- Building 12 Roofing
- Football Field Turf Replacement
- Light Pole Banner and Signage
- Exterior Wayfinding Signage

Active Construction Projects – The following projects are under construction:

- North Gateway Project, Phase 2: Demolition of Buildings 21-29, Landscape and Hardscape
 - Anticipated Completion date: Summer 2014

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

- Building 9 Library Carpet replacement
 - Anticipated Completion date: Winter 2013
- Building 10 Exterior Stair Connection to Softball Plaza
 - Anticipated Completion date: Spring 2014
- Building 19 Hazardous Materials Abatement
 - Anticipated Completion date: Winter 2013
- Diagonal Path Extension
 - Anticipated Completion date: Spring 2014
- East Perimeter Road Sidewalk Addition
 - Anticipated Completion date: Winter 2013
- Parking Lot and Street Light Upgrade (LED)
 - Anticipated Completion date: Summer 2014

- Edison Parking Lot
 - Scheduled to Commence: Pending Legal Appeal
- Baseball Field Upgrades
 - Anticipated Completion date: Summer 2014

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding contingent on the passing of a future educational facilities bond:

- Building 19 Emerging Technology Center (FPP)



Completed Projects – The following projects were completed in last fiscal year:

- Building 2 third floor Student Services Facelift
- Building 4 Roof Plaza
- Building 5 Disabled Student Programs and Services (DSPS) Relocation
- Building 6 Seryery Remodel and Floor Upgrade
- Building 6 Public Area Enhancements
- Building 19 Pacific Heights Environmental Science Lab Remodel
- Track Re-Surfacing
- Lower Soccer Field Replacement
- Light Pole Banner and Signage
- Exterior Wayfinding Signage

Active Construction Projects – The following projects are under construction:

- Building 14 Child Development Center Security and ECE Improvement
 - Anticipated Completion date: Winter 2013

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

- Building 5 Library Carpet Replacement
 - Anticipated Completion date: Winter 2013
- Baseball Field Upgrade
 - Anticipated Completion date: Summer 2014
- Upper Soccer Field Upgrade
 - Anticipated Completion date: Winter 2013

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding contingent on the passing of a future educational facilities bond:

- Building 2 Workforce and Economic Development Prosperity Center (FPP)



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

- Districtwide Bay Area Air Quality Management District (BAAQMD) Boiler Emissions Upgrade Project
- Districtwide Automated External Defibrillator (AED) Deployment
- District Office Parking Lot Soil Investigation and Improvements
- Districtwide Electric Vehicle Charging Stations

Districtwide Active Projects: The following projects are under construction:

- Districtwide Utility Consumption Measurement and Verification
 - Anticipated Completion date: Spring 2014

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

- Districtwide Monitoring Based Commissioning (MBCx) Energy Efficiency Improvements
 - Anticipated Completion date: Spring 2014
- Districtwide Infrastructure Analysis and Survey
 - Anticipated Completion date: Winter 2013

AUXILIARY or ENTERPRISE FUNDS (FUND 5)

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 111-133 of this report. Total income and expenditures for the Associated Student Body (ASB) comparing fiscal years 2011-12 and 2012-13 are listed below:

Associated Students Income	2012-13	2011-12	\$ Change	%Change
Cañada College ASB	\$96,990	\$110,173	\$(13,382)	-12%
College of San Mateo ASB	154,045	169,047	(15,003)	-9%
Skyline College ASB	129,130	128,162	968	1%
Associated Students Expenditures	2012-13	2011-12	\$ Change	%Change
Cañada College ASB	\$101,314	\$94,783	\$6,532	7%
College of San Mateo ASB	149,394	163,991	(14,597)	-9%
Skyline College ASB	112,242	105,458	6,783	6%

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

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

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

Associated Students Net Income	2012-13	2011-12	\$ Change	%Change
Cañada College ASB	\$(4,324)	\$15,391	\$(19,715)	-128%
College of San Mateo ASB	4,651	5,056	(406)	-8%
Skyline College ASB	16,888	22,704	(5,816)	-25%

All Colleges' ASB's have recorded decreases in net income compared to last year. Student fees income was slightly lower than last year due to drop in enrollment. The decrease in net income was largely due to an increase in program expenses at all three Colleges. Besides program expenses, Cañada also recorded an increase due to the launching of Spirit Thursday activities that included 300-400 participants.

Bookstores

Fiscal year 2012-13 continued in the trend of challenging years for the District Bookstores. The overall success of campus auxiliary services and commercial operations is dependent on a strong, stable enrollment each year. Significant enrollment decreases impact sales dramatically for all auxiliary commercial operations. The impact of a lower enrollment on textbook sales is dramatic. In order to compete in this environment of lower enrollment and increased competition from on-line retailers, the Bookstore management team focused on an action plan that would not only allow us to remain more than competitive in the textbook category but would also bring in new sales opportunities to the College Bookstores. The successes of the three coffee enterprises, which operate as part of each College's Bookstore, have helped to stabilize the financial picture at the three Bookstores. In addition to serving thousands more students and staff Districtwide each week, the success of these operations has provided stable and predictable revenue for the stores, helping to manage the impact of waning textbook sales in the face of declining enrollment.

In addition to the coffee concessions, the Bookstores assumed the operation of Graphic Arts at Skyline College and opened Campus Copy and Post at College of San Mateo. These operations give the Bookstore team even more products and services to offer each of the Colleges and the community. These operations have both been open for one full academic year and we are optimistic that both will continue to grow and further supplement Bookstore sales and outreach to the campus communities. Thanks to these efforts, the Bookstores continued to offer the best service to our community, managed expenditures well and once again ended the year with a financial surplus. This is a significant accomplishment, as the loss in textbook sales of \$568,000 this year, coupled with a loss of \$684,000 in textbook sales last year, would normally all but doom any operation. However, despite the dramatic drop in textbook sales, the Bookstores returned a surplus of \$116,000 to its reserve this year. The entire Bookstore team deserves credit for maintaining a surplus in a very challenging environment. As the most visited place on any college campus, the Bookstore must meet and exceed the needs of students and staff. The Bookstore team focuses on innovation and will continue to provide exceptional service to the community.

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

Course Materials Sales

The sale of new and used textbooks, coursepacks, digital books and rental books are the core mission of the District Bookstores and account for roughly 85% of the total sales. The Bookstore managers work diligently to

obtain as many used textbooks as possible as well as identifying titles to add to our textbook rental program. They also work closely with the academic department support staff, faculty and deans to coordinate constructive dialogue with publisher representatives to offer customized textbook packages and incentives that will result in lower prices for students and provide a useful tailored product for the students' learning experience.

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

This year, textbook sales dropped with a 13% reduction in new textbook sales and a 10% drop in used textbook sales. Course pack sales increased by 10% indicating that many faculty members have chosen to put together a compilation of materials assembled into a course packet rather than use one main textbook. For the first time, overall textbook rentals dropped Districtwide by 5% despite an 81% increase in rentals at the CSM Bookstore. The decline in textbook sales and rentals is due in large part to lower enrollment. Both Cañada and Skyline saw reductions in textbook rentals as titles that have been in the rental system for many years have cycled out of a current edition rendering them ineligible to be rented. Overall, rentals on the financial recap appear to have increased. The amount shown on the recap includes \$40,820 in charges to students who rented the book but chose not to return it for whatever reason. This charge represents the difference between the rental price and the price of the book had they actually purchased it.



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

The number of online competitors that sell or rent books has been an additional challenge for brick and mortar college bookstores across the country, as has the shift to on-line platforms that do not use textbooks. All of these dynamics put tremendous pressure on textbook sales and rentals.

Textbook Rental Program

Despite the lower number of unit textbook rentals this year, our nationally recognized, award-winning program has saved students more than \$5 million since 2005. The program, which started out with just 35 titles, now exceeds 1,800 titles spanning almost all disciplines thanks to the support of the Colleges and generous donors. The commitment of all three College administrations to the success and growth of this program, along with the dedication of the Bookstore teams, contribute to its success in providing increased access to students who might otherwise not be able to afford course materials.

SMCCCD Bookstores 2012-13 Course Materials Sales Comparison

<i>CSM</i>	Description	2012-13	2011-12	\$ Difference	% Difference
	New	\$1,133,499	\$1,225,943	\$(92,444)	-8%
	Used	490,875	573,548	(82,673)	-14%
	Course Packs	70,151	60,784	9,366	15%
	Total	1,694,525	1,860,275	(165,751)	-9%
	Rental	69,008	38,228	30,780	81%
	NTE (Unit Sales)	\$2,064,031	\$2,143,585	\$(79,555)	-4%
SKYLINE	New	\$1,135,606	\$1,395,252	\$(259,646)	-19%
	Used	523,242	556,417	(33,175)	-6%
	Course Packs	101,102	84,134	16,968	20%
	Total	1,759,950	2,035,803	(275,853)	-14%
	Rental	119,025	138,712	(19,687)	-14%
	NTE (Unit Sales)	\$2,309,362	\$2,691,989	\$(382,627)	-14%
CANADA	New	\$666,253	\$746,087	\$(79,834)	-11%
	Used	258,638	278,916	(20,278)	-7%
	Course Packs	37,052	43,661	(6,609)	-15%
	Total	961,943	1,068,664	(106,721)	-10%
	Rental	152,786	182,535	(29,749)	-16%
	NTE (Unit Sales)	\$1,622,247	\$1,848,115	\$(225,867)	-12%
TOTAL District	New	\$2,935,358	\$3,367,282	\$(431,924)	-13%
	Used	1,272,755	1,408,881	(136,126)	-10%
	Course Packs	208,305	188,579	19,725	10%
	Total	4,416,418	4,964,742	(548,325)	-11%
	Rental	340,819	359,475	(18,656)	-5%
	NTE (Unit Sales)	\$5,995,641	\$6,683,690	\$(688,049)	-10%

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

Student Employees

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

Bookstore Contribution

It is important to note that the Bookstores are required to be self-sustaining and cover all of their operational expenses. There is no general fund operation expense support for the Bookstores or any other District enterprise.

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:

- \$82,000 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
- \$23,000 per year in product donations to campus causes
- \$48,000 in product to support the textbook rental program

In addition to the support mentioned above, the Skyline College Bookstore and Sky Café were proud to have created a new level of sponsorship for the Skyline College President's Innovation Fund. The new category of **Presenting Premier Sponsor** was created to replace the prior year's **Premier Innovation Sponsor** recognizing a new record setting lead individual sponsorship of \$25,000, replacing the \$10,000 contribution made by the Bookstore and Café team last year. Vice Chancellor of Auxiliary Services and Enterprise Operations Tom Bauer followed up on last year's presentation with an update on how the support from the College and President Regina Stanback Stroud directly affected and benefitted students. Attendees were clearly impressed with the number of students and the savings they achieved with the textbook and calculator rental programs supported by the College.

The Bookstores are proud of the additional support it provides the Colleges. These contributions would not be possible if not for the continued efforts of the Bookstore teams.

Financial Information

The Bookstore Fund budget for 2013-14 totals \$8,517,700 as indicated on Page 78. The net beginning balance for the Bookstore Fund is \$7,249,115. 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, 2012 through June 30, 2013. It includes Fall 2012, Spring 2013 and Summer 2013 semesters.

Bookstore Sales	2012-13	2011-12	\$ Change	%Change
Regular Merchandise Sales	\$ 6,655,613	\$ 6,903,686	\$ (248,073)	-3.6%
Computer Products Sales	\$ 398,780	\$ 183,656	\$ 215,124	117.1%
Total Merchandise Sales	\$ 7,054,393	\$ 7,087,342	\$ (32,949)	-0.5%
Textbook Rental Sales	\$ 381,652	\$ 359,475	\$ 22,177	6.2%
Production Service Income	\$ 301,630	\$ 209,491	\$ 92,138	43.9%
Total Sales	\$ 7,737,675	\$ 7,656,308	\$ 81,367	1.1%

Regular merchandise sales have increased slightly this year compared to last year despite a loss of \$568,000 in textbook sales. The decrease in textbook sales is a result of our decline in enrollment. The bright light for the Bookstores continues to come from our convenience and coffee sales as well as the sales in our two copy centers. This year, the Bookstores sold \$1.42 million in coffee and convenience products compared to \$1.1 million last year. We also saw significant increases in the sale of computer hardware, gifts and sundries. The increase in computer hardware sales is attributed to a test program in which District ITS was running purchases of equipment through the bookstores. After a two-month pilot, we determined that this was not an efficient means of procuring hardware for the District or the Bookstores.

Cost of sales increased modestly by 3% this year due to the increased costs associated with the computer hardware purchasing pilot. Total Operating Expenses increased modestly by 2.8% this year due to a number of factors including increased software and hardware maintenance fees as well as wage and significant benefit cost increases. There was an increase in other income this year due to better than expected interest earned on our investments and from the increased collections on rental books not returned by students. Other Expenses increased significantly due solely to a Fair Market Value (FMV) adjustment of \$56,145 this year due to a change in accounting rules.

The most impressive result highlighted below is that despite a loss in textbook sales this year, coupled with the increased benefit costs and the unexpected FMV adjustment noted above, we still managed to return a net surplus of \$115,842 to our reserve.

Below is a summary of comparative figures:

Bookstore Recap	2012-13	2011-12	\$ Change	%Change
Operations				
Total Sales	\$ 7,737,675	\$ 7,656,308	\$ 81,367	1.1%
Cost of Goods Sold	4,733,933	4,578,561	155,372	3.4%
Gross Profit from Operations	\$ 3,003,742	\$ 3,077,747	\$ (74,005)	-2.4%
Total Operating Expenses	\$ 2,864,016	\$ 2,786,416	\$ 77,599	2.8%
Net Income/(Loss) from Operations	\$ 139,726	\$ 291,331	\$ (151,604)	-52.0%
Interest and Other Income	\$ 225,876	\$ 200,296	\$ 25,580	12.8%
Net Income Before Other Expenses	\$ 365,603	\$ 491,627	\$ (126,024)	-25.6%
District Support				
In-Kind Donations Received	\$ 5,500	\$ -	\$ 5,500	100.0%
Admin Salary and Benefits	\$ 82,463	\$ 103,686	\$ (21,224)	-20.5%
Other Expenses	172,798	128,245	44,553	34.7%
Net Change in Fund Balance	\$ 115,842	\$ 259,696	\$ (143,854)	-55.4%

While the Bookstores ended 2012-13 in the black after all expenses, it was a very challenging year financially as articulated here. The District Auxiliary and Commercial Operations are dependent on a strong, stable enrollment for continued success.

Cafeterias

The Cafeteria Fund budget for 2013-14 totals \$170,000 as indicated on Page80. The net beginning balance in the Cafeteria Fund is \$353,375.

Beverage, Snack and Food Service Vendors –

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

The Colleges have come to appreciate and rely on in-kind services from Pacific Dining to subsidize their budgets and to be able to provide food for special events on campus. The details of Pacific Dining's in-kind services for each College are as follows:

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

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

The Bayview Dining Room at the CSM College Center (B10) is the premiere eatery and gathering space on campus. It is a beautiful and vibrant space with expansive views from San Francisco all the way to San Jose. The Bayview Dining Room is consistently crowded with students from early morning through the evening. The students have made this the hub of campus activity. Rick McMahon of Pacific Dining and his team work with the students and staff to refine the menu and attend to the culinary tastes of the College community.

Auxiliary Services and Pacific Dining continue to successfully manage the Bayview Dining Room at College of San Mateo as a location for those outside the College to host their special events. The remarkable response from the community has increased scheduled events to more than 100 since 2011. To date, we have hosted banquets, bar mitzvahs, quinceañeras, weddings, reunions, birthday parties, anniversaries and christenings in addition to renting space for city firefighter testing, job fairs and community health fairs. We host local school boards for their meetings as well as large fund raising dinners for local non-profit organizations. These events provide not only a financial benefit which allows us to maintain the facility but also engages the community directly and brings people who may otherwise never visit the campus. This community engagement assists us in introducing the College to first-time guests and increase awareness of the many positive changes that have taken place under the leadership of our Board and Chancellor. We are grateful for the generosity of the voters of San Mateo County who have supported our two bond initiatives making all of this a reality. It is important to note that we have done very little marketing of the facility. Through word of mouth and positive feedback from previous guests' experiences, the number of events continues to grow.

Cañada College's The Grove in Building 5 (B5) underwent major renovations after almost three years. It has enriched the lives of students and staff at Cañada College and allowed Pacific Dining to significantly expand the menu selections in the redesigned space. The students are also making good use in frequenting the space as well hosting numerous events there since it opened in Fall 2012.

Skyline College's Pacific Café continues to thrive. Located in the Student Services Building (B6), Pacific Café has long been "the place to be" at the Skyline campus. There is seldom an hour of the day when the area is not packed with students studying, eating, socializing or cozying up in front of the signature fireplace located in the center of the dining area. Renovations to the building transformed the space into something that the students are proud to call their home. Like CSM, the facility has hosted conferences and other outside events, bringing Skyline College to the community. We will continue working with our campus partners to make even better use of the space by scheduling more conferences and workshops on the second floor in the coming year.

Food service income increased this year with a 7.5% increase in total revenue to the district. Food service income is based on commission paid to the district for food sales. Sales have increased significantly at all three Colleges with all the cafes operating for a full year for the first time since 2007. The increase in community events has not

only brought in additional rental revenue used to maintain the facility but also brings with it a higher commission payment from catering sales. Overall expenditures have increased slightly this year as all three kitchens are now fully functional with equipment needing repair and maintenance.

Vending income has decreased significantly compared to last year. As students have all made the dining rooms their “homes” while away from home, there are fewer students using vending machines located throughout the campuses. When one or more of the dining facilities was closed, the vending machines were heavily used and produced more revenue.

Income from food service and vending contracts enables the District to provide food and beverage services to the students. These combined resources, along with interest income, also provide a stable Cafeteria fund not requiring support from the general fund. As part of the Enterprise Fund, the cafeteria and vending operations are completely self-supporting. The fund is also responsible for the long-term maintenance and upgrading of aging facilities and equipment, as well as all expenses relating to the ongoing operational requirements under the food service and vending contracts.

Cafeteria Fund summary:

Cafeteria Recap	2012-13	2011-12	\$ Change	% Change
Revenues				
Food Service Income	\$ 126,984	\$ 109,422	\$ 17,562	16.0%
Vending Income	58,142	73,486	(15,344)	-20.9%
Interest Income	7,223	4,753	2,470	52.0%
Event Rental	35,396	24,101	11,295	46.9%
Total Revenues	\$ 227,745	\$ 211,762	\$ 15,982	7.5%
Expenditures	\$ 211,744	\$ 209,034	\$ 2,710	1.3%
Net Change in Fund Balance	\$ 16,001	\$ 2,729	\$ 13,272	486.4%

Pepsi has provided exceptional service to the District for the past ten years since being awarded their first contract in 2002. Highlights of the Pepsi relationship include:

- \$30,000 one-time signing bonus which was used for the textbook rental program as well as other projects that benefit the students at all three Colleges.
- \$35,000 sponsorship each year of the five-year contract used to support student related endeavors at the District level and the Colleges.
- \$2,000 annual textbook scholarship dollars as well as joining the Chancellor’s Circle through the SMCCCD Foundation at the \$1,000 level each year.
- \$21,000 last year in support of the textbook rental program based on a \$1.50 per case rebate on sales through the bookstores and cafeterias; we receive this support each year of the contract.
- \$15,000 in donated product each year of the five-year contract; each campus and the District Office receives 100 free cases of Pepsi product each year of the contract.
- \$6K in marketing dollars per campus each year of the five year contract to support Bookstore, food service and associated students’ endeavors.
- 35% commission on vending machine sales paid monthly which is turned over to the Vending Commissions at each College to support the many programs and services they offer.

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

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

The San Mateo Athletic Club budget for 2013-14 totals \$2,596,000 as indicated on Page 82. The net beginning balance is \$816,784.

On April 1, 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 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 (SMAC) is a professionally managed enterprise program sharing the fitness facility with the College of San Mateo. SMAC shares the instructional and training space on two levels of the Health and Wellness Building (B6) that includes a large main floor along with four exercise studios on the second level and an aquatics complex with a 50 meter Olympic size competition pool, along with a 25 meter instructional pool for Adaptive Fitness and other group exercise classes. SMAC and its members enjoy this multi-use College of San Mateo facility that provides credit classes, non-credit classes, community education and adaptive fitness.

SMAC is a self-sustaining community-centered, fee-based operation offering numerous service options. The concept of a multi-use space enables the District to maximize the use of facility resources and consequently create a revenue stream that will supplement the College budgetary needs including equipment maintenance and replacement. SMAC provides a wide spectrum of educational and training opportunities.

The mission of SMAC is more than providing a revenue stream to the District. Its mission is to create a healthy environment that engages students, staff and community members in the pursuit of health and physical fitness. 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. The engagement of members of the community in life at the College has been equally important. SMAC has attracted many neighboring schools to partner with in the use of the facility.



Resulting from significant collaboration, the CSM academic team and the SMAC team branded the club as a “teaching health club” with the new tag line “**Where Education Meets Fitness**” which is an innovative concept between a college and a health club. This partnership offers students at College of San Mateo who are pursuing a career in the still growing fitness industry (despite the current economic conditions) to work as interns in SMAC, perform field work and team teach with certified instructors to earn certificates that will qualify them to

work in the community as fitness professionals. The synergy represents fully the vision of what a professionally managed health club in our District could do for revenue generation as well as workforce development. CSM and SMAC are 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.

In January 2013, SMAC introduced an additional membership plan available to faculty and staff of the District. The plan, called the "Non-Prime Time Plan," affords faculty and staff a significant reduction in monthly membership by providing club access during non-prime time hours. Faculty and staff opting for this plan would enjoy a 50% reduction in monthly membership and have access to the club at the following times:

Monday through Friday – 5:30AM to 8:00AM and then again from 2:00PM to closing
Saturday and Sunday – 2:00PM to closing

For the average faculty and staff member, the plan hours coincide with the hours that many use the facility currently. The hours of availability are designed to provide access during non-peak periods during the day and attract new and existing members. The plan was approved by the Board of Trustees in December 2012 and was warmly received by staff with more than 30 signing up for the plan.

San Mateo Athletic Club and Aquatic Center financial summary:

San Mateo Athletic Club and Aquatic Center	2012-13	2011-12	\$ Change	%Change
Operating Revenues				
Registration and Membership	\$ 2,451,960	\$ 1,997,803	\$ 454,157	22.7%
Personal Training	327,489	259,621	67,868	26.1%
Aquatics	612,601	385,771	226,830	58.8%
Parking	68,904	65,302	3,602	5.5%
Group Exercise	56,344	41,947	14,397	34.3%
Retail	16,625	13,693	2,932	21.4%
Other Income	11,346	9,990	1,357	13.6%
Total Operating Revenue	\$ 3,545,269	\$ 2,774,126	\$ 771,143	27.8%
Operating Expenses	\$ 2,750,760	\$ 2,371,675	\$ 379,085	16.0%
Net Operating Income/(Loss)	\$ 794,509	\$ 402,451	\$ 392,058	97.4%
District Support				
District Support Income	72,547	71,273	1,274	1.8%
District Support Expense	221,672	86,340	135,332	156.7%
Net Change in Fund Balance	\$ 645,384	\$ 387,384	\$ 257,999	66.6%

The financial performance of SMAC continues to be outstanding this year. Total operating revenue continues to exceed both the budgeted amount and the initial proforma expectations and is **27.8%** or **\$772,243** ahead of last year. The net operating income is **97.4%** ahead of last year at this time. After the allocation of unrelated operational income and expenses, the total operational surplus is **\$645,384** representing a **66.6%** increase over last year. We have experienced double and triple digit increases in our revenue since opening. That will level off this year as the club has reached maturity and our space limitations prevent further dramatic growth. It is our goal to maintain membership levels and the outstanding service levels to our users. The achievements at SMAC have

been noticed through the many visits from other community college districts' staff as they hope to emulate the same feat.

We are very proud of the accomplishments made at SMAC in such a short period of time. We strive to be the best facility in the Bay Area that 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 served for a lifetime.

The following reflects the 2012-13 Year in Review:



Year in Review: 2012-13

Financial Performance

- P&L Budget performance net of \$645,384 against a budget of \$430,000
- Membership Net change 118 better than budget: Actual gain of 480 memberships/664 members

Fun Facts

- 238,356 Member check-ins/uses. Averaging 650 visits per day
- 61,537 CSM student check ins
- 72,086 Members participated in 3,778 Group Exercise Classes, average class attendance 18 (industry average is 12)

A few additional Noteworthy events from this past year:

- *Winter Warrior* – members earned points for club visits and were rewarded with coffee mugs, t-shirts and hoodies based upon accumulated visits.
- *Member Appreciation Month* – Special activities every day celebrating our second anniversary
- *Swim Across America* – Fund raiser for Pediatric Cancer Research raising over \$48,000

Aquatics

Events Hosted

- Zone 1 North Championships USA swimming (8 of our own swimmers qualified with A times and participated)
- Threshold Racing Jenny's Light Kids Triathlon Series
- San Mateo County Special Olympics Swim Competition - 75 athletes competed
- USA Kids Swim Meet hosted by PASA swim team as well as SSFAC swim team
- Swim Across America Pool Event
- Pacific Masters Swimming Long Course Championship Meet
- Summer League Championship Swim Meets hosted by PSA, WBSL, Bulldog Swim Club
- Junior Olympics Water Polo Tournament (48 games in 4 days)

Hosted the Pacific Masters Long Course swim meet for the second year in a row and have been asked to do so again in 2014.

2013 Meet Highlights:

- Over 500 swimmers participated
- 105 from San Mateo Masters (SMM)
- SMM set seven (7) Pacific Swimming Records and two (2) National Records
- SMM finished '2nd Overall' out of 40 teams

Bulldog Swim Club

- Fall 2012 enrollment = 168 swimmers
- Winter 2012 enrollment = 120 swimmers
- Spring 2013 enrollment = 175 swimmers
- Summer 2013 enrollment = **254 swimmers**

Rented pool space to the following teams and organization for practices:

- Lions Water Polo Team
- Scuba Fusion for scuba classes
- San Mateo Youth Foundation
- Special Olympics
- KOA swim team
- Otters Swim Team
- South San Francisco Swim Team
- Mavericks Swim Team
- Ladera Swim Team
- Palo Alto University Club Swim Team
- PASA Swim Team (Alpine location)
- USA Water Polo Olympic Development Teams
- Golden Gate Triathlon Club
- West Bay Swim League (WBSL)
- Peninsula Swim Association (PSA)
- Junipero Serra Swim League (JSSL)
- Total Immersion
- Pacific Swimming
- Middle College at the College of San Mateo
- Crystal Springs Uplands School Swim Team
- Burlingame Aquatics Club swim team and water polo team
- Threshold Racing



Outstanding Aquatics Accomplishments

- Masters Head Coach, Tom Reudy was named the *2012 Coach of the Year* by Pacific Masters Swimming. Tom was presented this award at a swim meet in March 2013.
- SMAC members and staff swim for CSM Swim Team. Miya Oto and Derek Koo were both named *Swimmer of the Meet* at the Coast Conference Finals. SMAC lifeguards Al Andaluz, Kelly Dwyer and Kellsey Mercado, along with member Miya Oto, all qualified for the State Finals. Other SMAC staff who swam for the CSM swim team this season: Eric Lucero, Richard Gonzalez, Nick Cheechov and Jessica Blakeslee.
- The following swimmers achieved 'All-American' status for 2012. (To achieve this, you must have ended the year as the top time in the nation.) San Mateo Masters swimmers Alex Navarro, Mike Kiedel and Barry Fasbender achieved individual 'All-American' honors. Alex Navarro finished first place in his age group in the 400 IM. Mike Kiedel finished first place in his age group in the 200 Free and the Hour Postal swim. Barry Fasbender finished first place in his age group in the 100 Fly, 200 Fly, 400 IM and the Hour Postal swim.
- The following swimmers earned Relay All American honors: Martha Knochenhauer, Ann Lambertson, Miek Mc Cubbin, Jutta Lingys, Andrea Chan, Giulia Ferraris, Lisal Moran, Jillian Oto, Masa Oto, Michael Carpol, John Finch, Carlos Sanchez, Mike McAweeney, Moby Coquillard, Jeff Enright, Katie Elgaen, Kristine Chiba, William Glomstad, Jim Stretch, Cindy Lee, Tom Reudy.
- Swim Coach Mandy McDougal again completes the escape from Alcatraz swim. This is an annual tradition for Mandy since the age of 15.
- Member Mike Kiedel was inducted into the Harvard Sports Hall of Fame.
- San Mateo Masters boast two former Olympians on the team, Michael Bruner and Mike Kiedel.
- Four of our members formed a relay and completed a double crossing of the English Channel (Dover to Calais and back). The members were Randy Brown, Gabor Lengl, Miya Oto and Joel Swartz. The channel is 21 miles across and is affected by dramatic tides that create extreme currents. Each swimmer will swim one-hour legs and rest for 5 hours.

Courses/Clinics Offered

- **Red Cross Lifeguard Certification Courses:** these not only bring in revenue but also are great avenues to find candidates for employment. During the course of this year we hired five people from the classes we offered.
- **RED CROSS/CPR/AED** courses offered for members and public.

Membership

Our membership grew by over 500 members compared to the previous year. Our strong membership team is thrilled with the continued positive comments and feedback we receive about San Mateo Athletic Club. It is encouraging that many prospects and members have a connection to CSM in some way as many of our members have at one time or another been a part or are currently a part of the CSM's history in the academic world as well as the many events and activities offered on campus over the years.

SMAC Contributions

Community Programs:

SMUHSD – Workability program returned for the second year in a row. Four students were scheduled two times per week to assist with club and equipment cleaning.

SMUHSD Disabled students – Friday visits - group of adult aged special needs students, within the San Mateo Union High School District practice life skills which include a membership at SMAC and navigating public transportation to get to/from school.

CSM

- \$20,000 sponsor of Jazz on the Hill
- Upgrade of security cameras on the pool deck (\$8,800)
- Equipment and supplies provided for Kinesiology classes held within Athletic programs
- Provide lifeguards for all programs/classes held within pools
- E-newsletters promoting campus events/initiatives sent at least once per month
- Promotion of SMCCD Foundation to SMAC membership
- Legacy events – community engagement – Swim Across America resulted in raising more than \$48,000 for pediatric cancer research. Attended and supported by 4 Olympians and 2 prominent cancer physicians. This event is now an annual occurrence.
- Sponsor CSM scholarships
- Active involvement at CSM events: health fairs connect to college, canned food and toy drive
- Raffle contributions (1-3 month memberships) to various departments on campus
- Cross promote CSM Cosmetology to all new members who join along with e-mail blasts with special promotions and offers



CHILD DEVELOPMENT FUND (FUND 6)

The Child Development Fund detailed on Pages 86-88 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 (CDC) at College of San Mateo (Mary Meta Lazarus Child Development Center). During Spring 1996, the Skyline College Children's Center was established.

Cañada College currently does not operate a Child Development Center.

The 2013-14 budget for the Child Development Fund totals \$1,157,503. Estimated income is projected at \$881,716. The net beginning balance of the Child Development Fund is \$26,351. Income and expenditures are based on 2012-13 amounts. The Board has approved a transfer from RDA funds to cover benefits for CDC staff that used to come from the General Fund.

TRUST FUNDS (FINANCIAL AID—FUND 7)

The Student Aid Fund detailed on Pages 96-99 includes the 2013-14 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 and scholarships from the SMCCC Foundation that are being disbursed through District accounts.

The 2013-14 budget for the Student Aid Fund totals \$23,036,224. Estimated income in the Student Aid Fund is also \$23,036,224. The net beginning balance of the Fund is \$206,796.

Applications for student financial aid are expected to continue in a slowly recovering economic environment.

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 (FUND 8)

The Reserve Fund for Post-Retirement Benefits budget for 2013-14 totals \$3,322,000 as shown on Page 102. The net beginning balance in the fund totals \$19,983,830. The Fund consists of estimated interest income and transfers from other funds.

GASB 45 requires that the District determine its overall liability of post-retirement medical benefits plan regularly. The actuarial study uses assumptions for future medical costs. 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 2009, the District established an irrevocable trust, the Futuris Other Post-Employment Benefits (OPEB) 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 Trust enables the District to invest in longer term investments and receive a better return which in turn reduces our liability.

The District deposited \$10 million into this irrevocable trust last year and in the current budget allows for another \$10 million to be transferred into the trust by the end of June 2014.

	February 2013	February 2011	May 2009
Total Liability	\$125,352,953	\$118,923,929	\$150,384,238
Balance in Futuris Trust as of June 30	39,442,631	16,656,584	none
Balance in Fund (June 30)	19,983,830	26,537,647	37,241,217
Total Balance	59,426,461	43,194,231	37,241,217
Percentage change	47.4%	36.3%	24.8%

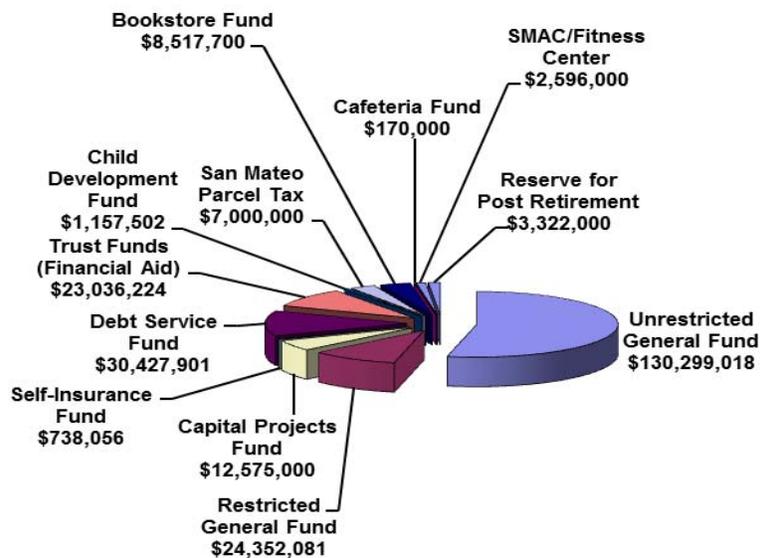
This reserve is minimal compared to the total liability already incurred, so current retiree benefits continue to be paid from the General Fund on a “pay as you go” basis. The goal is to eventually have enough funds in this reserve to pay the ongoing costs of retiree benefits.

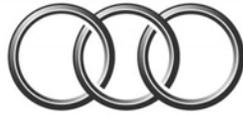
More information could be found on the District’s Retirement Board of Authority website at <https://sharepoint.smccd.edu/SiteDirectory/srba>

2013-14 FINAL BUDGET SUMMARY

The 2013-14 budgets for each fund include, for the most part, expenditure budgets. For fund balance information, please refer to Pages 38-41. The relationship of each fund to the total Final Budget is illustrated in the following table:

Fund	2013-14 Budget	% of Total
Unrestricted General Fund	\$130,299,018	53.36%
Self-Insurance Fund	738,056	0.30%
Debt Service Fund	30,427,901	12.46%
Restricted General Fund	24,352,081	9.97%
Capital Projects Fund	12,575,000	5.15%
Bookstore Fund	8,517,700	3.49%
Cafeteria Fund	170,000	0.07%
San Mateo Athletic Club (SMAC)	2,596,000	1.06%
Child Development Fund	1,157,502	0.47%
San Mateo Parcel Tax (Measure G)	7,000,000	2.87%
Trust Funds (Financial Aid)	23,036,224	9.43%
Reserve for Post-Retirement Benefits	3,322,000	1.36%
TOTAL	\$244,191,482	100.00%





SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Budget Tables

Page 37 – **SMCCCD Funds Chart**

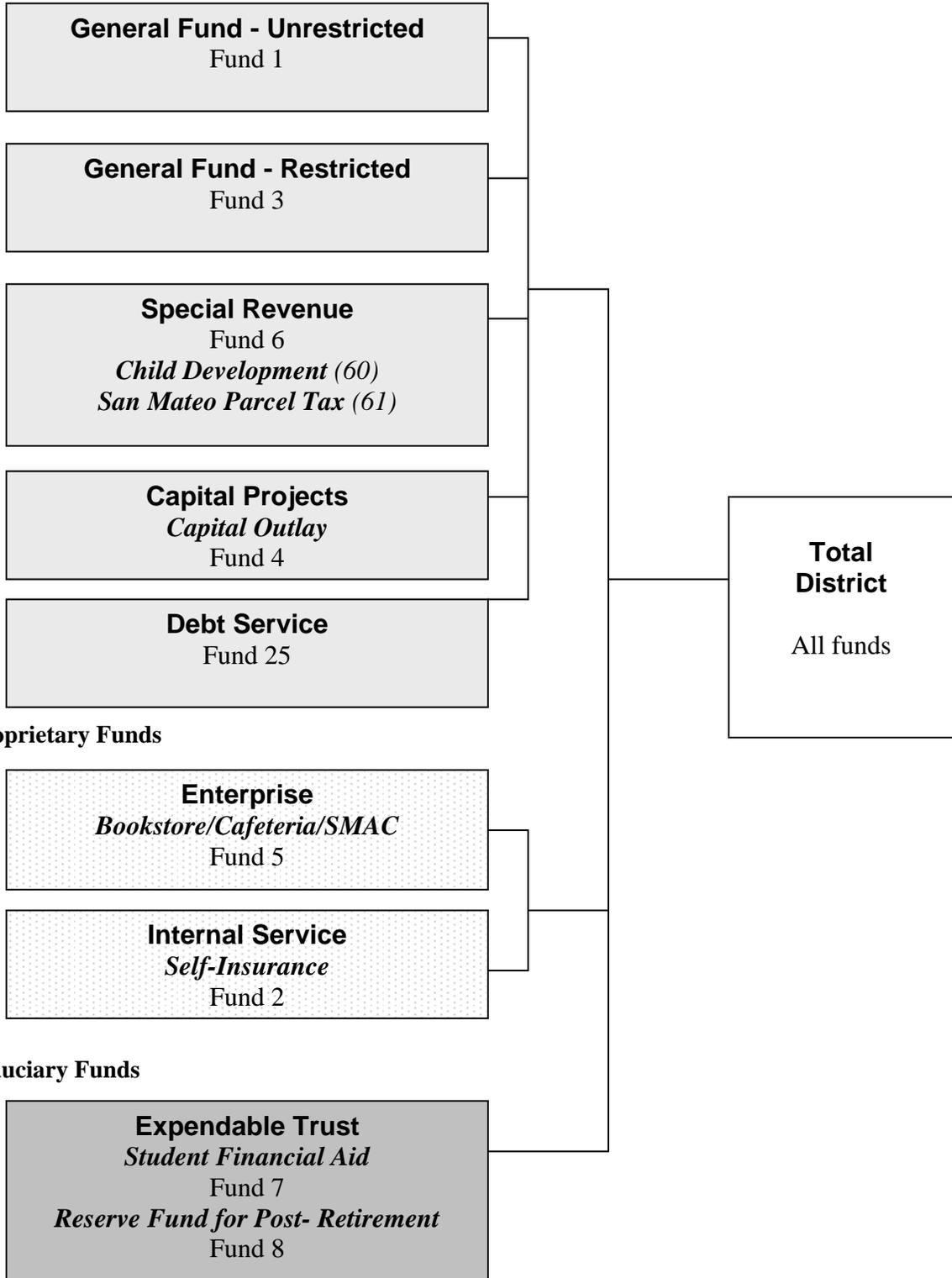
Page 38 – **2013-14 Adoption Budget**

Page 40 – **2012-13 Year-End Actuals**

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San Mateo County Community College District Funds

Governmental Funds



San Mateo County Community College District
2013-2014
Final Budget - All Funds



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

Revenue

1	Federal Revenue	0	6,137,566	196,913	0	0	0
2	State Revenue	8,220,621	9,110,715	281,966	0	5,034,872	178,440
3	Local Revenue	122,078,392	8,009,881	420,830	7,000,000	3,669,500	30,316,200
4	Total Revenue	130,299,013	23,258,162	899,709	7,000,000	8,704,372	30,494,640

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	51,614,095	4,047,184	195,468	4,207,823	0	0
7	Classified Salaries	29,266,729	8,274,213	583,522	1,092,951	436,000	0
8	Employee Benefits	30,597,790	3,648,017	276,962	706,277	160,000	0
9	Materials & Supplies	8,151,174	3,621,370	92,873	1,052,437	2,000,000	0
10	Operating Expenses	21,021,959	4,592,260	8,678	1,470,534	2,900,000	0
11	Capital Outlay	198,449	169,037	0	0	7,079,000	0
12	Total Expenses	140,850,196	24,352,081	1,157,502	8,530,022	12,575,000	0

Transfers & Other

13	Transfers In	0	1,743,579	257,794	0	0	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(3,683,349)	(150,000)	0	0	(1,430,024)	0
16	Contingency/Deficit	1,045,717	0	0	0	0	0
17	Other Out Go	0	(734,047)	0	0	0	(30,427,901)
18	Total Transfers/Other	(2,637,632)	859,532	257,794	0	(1,430,024)	(30,427,901)

Fund Balance

19	Net Change in Fund Balance	(13,188,815)	(234,387)	0	(1,530,022)	(5,300,652)	66,739
20	Beginning Balance, July 1	19,703,765	13,899,288	0	2,451,911	113,255,731	26,472,081
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 6/30	6,514,950	13,664,902	0	921,889	107,955,079	26,538,820

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

**San Mateo County Community College District
2013-2014
Final Budget - All Funds**

Proprietary Funds				Fiduciary Funds			Total District All Funds	
Enterprise Funds			Internal Service	Expendable Trusts				
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	0	21,693,224	0	28,027,703	1	
0	0	0	0	683,000	0	23,509,614	2	
8,850,000	221,000	3,080,000	0	660,000	93,586	184,399,389	3	
8,850,000	221,000	3,080,000	0	23,036,224	93,586	235,936,706	4	
5,300,000	0	0	0	0	0	5,300,000	5	
0	0	0	0	0	0	60,064,570	6	
1,820,000	36,000	1,540,000	154,326	0	0	43,203,741	7	
520,000	9,500	368,500	73,730	0	0	36,360,776	8	
50,000	50,000	0	10,000	0	0	15,027,854	9	
827,700	74,500	687,500	500,000	0	5,000	32,088,131	10	
0	0	0	0	0	0	7,446,486	11	
8,517,700	170,000	2,596,000	738,056	0	5,000	199,491,558	12	
0	0	0	940,000	0	3,322,000	6,263,373	13	
0	0	77,000	0	0	0	77,000	14	
0	0	0	0	0	(1,000,000)	(6,263,373)	15	
0	0	0	0	0	0	1,045,717	16	
0	0	(200,000)	0	(23,036,224)	(10,000,000)	(64,398,172)	17	
0	0	(123,000)	940,000	(23,036,224)	(7,678,000)	(63,275,455)	18	
332,300	51,000	361,000	201,944	0	(7,589,414)	(26,830,307)	19	
7,249,115	353,375	816,784	9,018,291	206,796	19,983,830	213,410,967	20	
0	0	0	0	0	0	0	21	
7,581,415	404,375	1,177,784	9,220,235	206,796	12,394,416	186,580,660	22	

**San Mateo County Community College District
2012-2013
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	2,662	5,000,913	164,230	0	0	0
2	State Revenue	5,872,796	6,986,182	252,065	0	1,465,128	178,440
3	Local Revenue	126,613,346	7,047,998	408,526	6,986,474	4,077,315	29,180,902
4	Total Revenue	132,488,804	19,035,093	824,821	6,986,474	5,542,443	29,359,342

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	45,534,608	4,190,122	186,552	5,228,117	5,664	0
7	Classified Salaries	26,203,009	7,832,591	595,240	1,208,917	784,622	0
8	Employee Benefits	30,165,708	3,685,220	319,855	943,228	286,187	0
9	Materials & Supplies	2,193,412	1,076,902	92,953	114,817	2,398,086	0
10	Operating Expenses	11,484,690	2,739,966	7,867	219,791	3,713,636	0
11	Capital Outlay	144,435	182,037	0	0	6,882,545	0
12	Total Expenses	115,725,862	19,706,839	1,202,467	7,714,871	14,070,739	0

Transfers & Other

13	Transfers In	\$4,891,909	2,183,478	351,292	4,891,909	13,066,826	0
14	Other Sources	0	0	0	0	0	0
						0	
15	Transfers out	(15,052,666)	(518,672)		(4,891,909)	(7,507,631)	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	(6,500,000)	(589,482)	0	0	(1,555,198)	(26,519,719)
18	Total Transfers/Other	(16,660,757)	1,075,324	351,292	0	4,003,997	(26,519,719)

Fund Balance

19	Net Change in Fund Balance	102,185	403,577	(26,351)	(728,397)	(4,524,301)	2,839,623
20	Beginning Balance, July 1	19,601,578	13,495,708	26,351	3,180,307	117,780,030	23,632,459
	Adjustments to Beginning						
21	Balance	0	0	0	0	0	0
22	Net Fund Balance, June 30	19,703,765	13,899,285	0	2,451,910	113,255,729	26,472,082

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

**San Mateo County Community College District
2012-2013
Year-End Actuals - All Funds**

Proprietary Funds				Fiduciary Funds			Total District All Funds	
Enterprise Funds			Internal Service	Expendable Trusts				
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	0	21,501,319	0	26,669,124	1	
0	0	0	0	700,643	0	15,455,254	2	
7,969,052	227,745	3,545,269	0	620,733	1,046	186,678,406	3	
7,969,052	227,745	3,545,269	0	22,822,695	1,046	228,802,784	4	
4,733,933	0	0	0	0	0	4,733,933	5	
0	0	0	151,525	0	0	55,296,588	6	
1,706,723	35,729	1,532,584	72,680	0	0	39,972,095	7	
512,816	9,586	367,820	1,260	0	0	36,291,680	8	
51,441	60,642	0	445,473	0	0	6,433,726	9	
848,296	105,787	850,356	0	0	13,000	19,983,389	10	
0	0	0	0	0	0	7,209,017	11	
7,853,209	211,744	2,750,761	670,938	0	13,000	169,920,430	12	
0	0	0	916,587	367,692	1,301,186	27,970,879	13	
0	0	72,547	0	0	6,500,000	6,572,547	14	
0	0	0	0	0	0	(27,970,879)	15	
0	0	0	0	0	0	0	16	
0	0	(221,672)	0	(23,230,281)	(10,000,000)	(68,616,352)	17	
0	0	(149,125)	916,587	(22,862,589)	(2,198,814)	(62,043,805)	18	
115,843	16,001	645,383	245,649	(39,894)	(2,210,768)	(3,161,451)	19	
7,133,273	337,374	171,400	8,772,642	246,689	22,194,598	216,572,409	20	
0	0	0	0	0	0	0	21	
7,249,116	353,375	816,783	9,018,291	206,794	19,983,830	213,410,958	22	

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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.*

Proposition 30 (EPA) funds are included as part of Fund 1. The site allocation budgets are shown in detail following the General Fund pages in this section.

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. Examples of these designated allocations include the set aside for Faculty Professional Development or Classified Staff Development, which provides financing for efforts to enhance staff development skills.

San Mateo County Community College District
2013-2014 Final Budget
Unrestricted General Fund (Fund 1) - Cañada College



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	25,797	0	0	0	0%	2
3 Local Revenue	2,142,579	2,539,725	2,867,814	4,130,440	3,038,275	100%	3
4 Total Revenue	\$2,142,579	\$2,565,522	\$2,867,814	\$4,130,440	\$3,038,275	100%	4
Expenses							
5 Certificated Salaries	\$9,533,600	\$8,971,134	\$9,777,051	\$9,396,448	\$10,231,886	55%	5
6 Classified Salaries	3,515,765	3,414,481	3,643,753	3,551,163	3,810,611	21%	6
7 Employee Benefits	3,321,774	3,498,632	3,847,404	4,081,421	3,667,159	20%	7
8 Materials & Supplies	425,457	196,210	425,731	148,751	449,211	2%	8
9 Operating Expenses	433,381	491,328	(105,101)	503,049	347,135	2%	9
10 Capital Outlay	5,000	12,231	25,200	34,143	65,200	0%	10
11 Total Expenses	\$17,234,978	\$16,584,017	\$17,614,038	\$17,714,976	\$18,571,203	100%	11
Transfers & Other							
12 Transfers In	\$0	\$653,552	\$0	1,144,433	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(8,326)	0	0	(2,488,867)	\$0	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(568,882)	0	0	0	0%	16
17 Total Transfers/Other	(\$8,326)	\$84,670	\$0	(\$1,344,433)	\$0	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$15,100,725)	(\$13,933,825)	(\$14,746,224)	(\$14,928,969)	(\$15,532,928)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$15,100,725)	(\$13,933,825)	(\$14,746,224)	(\$14,928,969)	(\$15,532,928)		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
2013-2014 Final Budget**



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

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budet	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	51,735	0	0	0	0%	2
3 Local Revenue	3,871,071	4,546,670	5,021,050	8,078,745	5,638,303	100%	3
4 Total Revenue	\$3,871,071	\$4,598,406	\$5,021,050	\$8,078,745	\$5,638,303	100%	4
Expenses							
5 Certificated Salaries	\$17,354,359	\$16,746,889	\$17,289,067	\$16,856,349	\$17,176,712	55%	5
6 Classified Salaries	4,638,733	4,864,332	5,324,285	5,548,283	5,781,787	19%	6
7 Employee Benefits	5,480,720	5,969,524	6,469,682	7,121,539	6,073,667	20%	7
8 Materials & Supplies	551,204	380,770	539,127	284,518	973,397	3%	8
9 Operating Expenses	1,174,889	917,036	(86,371)	716,253	926,508	3%	9
10 Capital Outlay	0	278	10,000	20,041	20,000	0%	10
11 Total Expenses	\$29,199,905	\$28,878,829	\$29,545,791	\$30,546,982	\$30,952,070	100%	11
Transfers & Other							
12 Transfers In	\$0	\$874,661	\$0	\$2,148,852	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(84,796)	0	0	(4,614,323)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(843,295)	0	0	0	0%	16
17 Total Transfers/Other	(\$84,796)	\$31,366	\$0	(\$2,465,471)	\$0	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$25,413,630)	(\$24,249,057)	(\$24,524,741)	(\$24,933,708)	(\$25,313,767)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$25,413,630)	(\$24,249,057)	(\$24,524,741)	(\$24,933,708)	(\$25,313,767)		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
2013-2014 Final Budget
Unrestricted General Fund (Fund 1) - Skyline College



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	41,745	0	0	0	0%	2
3 Local Revenue	3,151,507	3,946,339	4,445,370	6,432,762	4,793,559	100%	3
4 Total Revenue	\$3,151,507	\$3,988,084	\$4,445,370	\$6,432,762	\$4,793,559	100%	4
Expenses							
5 Certificated Salaries	\$16,515,256	\$14,440,991	\$15,721,510	\$15,718,180	\$17,418,507	55%	5
6 Classified Salaries	4,347,036	4,326,117	5,011,642	4,983,920	5,491,769	17%	6
7 Employee Benefits	4,873,994	4,873,252	5,800,997	6,169,146	6,041,413	19%	7
8 Materials & Supplies	441,886	612,390	536,887	666,400	813,512	3%	8
9 Operating Expenses	1,484,847	847,255	1,460,009	1,095,222	1,691,039	5%	9
10 Capital Outlay	45,194	119,719	167,339	44,338	84,822	0%	10
11 Total Expenses	\$27,708,213	\$25,219,724	\$28,698,384	\$28,677,207	\$31,541,061	100%	11
Transfers & Other							
12 Transfers In	\$0	\$1,060,507	\$0	\$1,598,624	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(3,522,544)	0	0%	14
15 Contingency	0	0	719,078	0	1,045,717	0%	15
16 Other Out Go	0	(711,492)	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$349,015	\$719,078	(\$1,923,920)	\$1,045,717	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$24,556,707)	(\$20,882,625)	(\$23,533,936)	(\$24,168,365)	(\$25,701,785)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$24,556,707)	(\$20,882,625)	(\$23,533,936)	(\$24,168,365)	(\$25,701,785)		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
2013-2014 Final Budget
Unrestricted General Fund (Fund 1) - District Office

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	51,871	0	127,932	0	0%	3
4 Total Revenue	\$0	\$51,871	\$0	\$127,932	\$0	0%	4
Expenses							
5 Certificated Salaries	\$602,924	\$583,947	\$580,897	\$600,426	\$565,583	3%	5
6 Classified Salaries	10,832,680	10,565,993	11,366,757	11,041,213	11,995,001	57%	6
7 Employee Benefits	4,356,631	4,232,034	5,282,749	5,109,343	4,987,356	24%	7
8 Materials & Supplies	763,255	1,120,890	748,830	1,010,054	930,927	4%	8
9 Operating Expenses	3,213,468	1,837,079	2,462,072	1,529,267	2,569,034	12%	9
10 Capital Outlay	7,300	26,849	10,000	45,913	22,400	0%	10
11 Total Expenses	\$19,776,258	\$18,366,791	\$20,451,305	\$19,336,214	\$21,070,300	100%	11
Transfers & Other							
12 Transfers In	\$0	\$24,252	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(1,200,000)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$24,252	\$0	(\$1,200,000)	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$19,776,258)	(\$18,290,668)	(\$20,451,305)	(\$20,408,282)	(\$21,070,300)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$19,776,258)	(\$18,290,668)	(\$20,451,305)	(\$20,408,282)	(\$21,070,300)		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
2013-2014 Final Budget
Unrestricted General Fund (Fund 1) - Central Services*

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$2,662	\$0	0%	1
2 State Revenue	46,860,944	4,305,084	3,759,717	5,872,796	8,220,621	7%	2
3 Local Revenue	50,888,426	95,395,952	99,154,035	107,843,466	108,608,255	93%	3
4 Total Revenue	\$97,749,370	\$99,701,036	\$102,913,752	\$113,718,925	\$116,828,876	100%	4
Expenses							
5 Certificated Salaries	\$3,234,071	\$2,842,042	\$2,852,938	\$2,963,205	\$6,221,408	16%	5
6 Classified Salaries	1,757,424	671,345	2,327,742	1,078,430	2,187,561	6%	6
7 Employee Benefits	8,207,695	7,868,361	7,933,992	7,684,259	9,828,195	25%	7
8 Materials & Supplies	9,510,966	66,002	4,211,923	83,690	4,984,128	13%	8
9 Operating Expenses	11,488,956	7,366,541	13,745,746	7,640,898	15,488,244	40%	9
10 Capital Outlay	5,715	0	5,715	0	6,027	0%	10
11 Total Expenses	\$34,204,827	\$18,814,292	\$31,078,055	\$19,450,483	\$38,715,562	100%	11
Transfers & Other							
12 Transfers In	\$0	\$142,649	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(1,412,104)	(138,109)	(3,349,852)	(3,226,933)	(3,683,349)	100%	14
15 Contingency	0	0	1,052,850	0	0	0%	15
16 Other Out Go	0	(4,559,162)	0	(6,500,000)	0	0%	16
17 Total Transfers/Other	(\$1,412,104)	(\$4,554,622)	(\$2,297,002)	(\$9,726,933)	(\$3,683,349)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$62,132,439	\$76,332,122	\$69,538,695	\$84,541,509	\$74,429,965		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$62,132,439	\$76,332,122	\$69,538,695	\$84,541,509	\$74,429,965		21

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

San Mateo County Community College District
2013-2014 Final Budget
Unrestricted General Fund (Fund 1) - Total District



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$2,662	\$0	0%	1
2 State Revenue	46,860,944	4,424,361	3,759,717	5,872,796	8,220,621	6%	2
3 Local Revenue	60,053,582	106,480,558	111,488,269	126,613,346	122,078,392	94%	3
4 Total Revenue	\$106,914,526	\$110,904,919	\$115,247,986	\$132,488,804	\$130,299,013	100%	4
Expenses							
5 Certificated Salaries	\$47,240,210	\$43,585,003	\$46,221,463	\$45,534,608	\$51,614,095	37%	5
6 Classified Salaries	25,091,638	\$23,842,268	27,674,180	\$26,203,009	29,266,729	21%	6
7 Employee Benefits	26,240,814	\$26,441,803	29,334,823	\$30,165,708	30,597,790	22%	7
8 Materials & Supplies	11,692,769	\$2,376,261	6,462,499	\$2,193,412	8,151,174	6%	8
9 Operating Expenses	17,795,541	\$11,459,240	17,476,355	\$11,484,690	21,021,959	15%	9
10 Capital Outlay	63,209	\$159,077	218,253	\$144,435	198,449	0%	10
11 Total Expenses	\$128,124,181	\$107,863,654	\$127,387,572	\$115,725,863	\$140,850,196	100%	11

Transfers & Other							
12 Transfers In	\$0	\$2,755,621	\$0	4,891,909	0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(1,412,104)	(138,109)	(3,349,852)	(15,052,667)	(3,683,349)	140%	14
15 Contingency	8,025,539	0	1,771,928	0	1,045,717	-40%	15
16 Other Out Go	0	(6,682,830)	0	(6,500,000)	0	0%	16
17 Total Transfers/Other	\$6,613,435	(\$4,065,318)	(\$1,577,924)	(\$16,660,757)	(\$2,637,632)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$14,596,220)	(\$1,024,053)	(\$13,717,510)	\$102,184	(\$13,188,815)		18
19 Beginning Balance, July 1	20,625,630	20,625,630	19,601,577	19,601,581	19,703,765		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$6,029,411	\$19,601,577	\$5,884,067	\$19,703,765	\$6,514,950		21

*****The total expense amount shown includes Prop 30 (EPA) funds which is broken down by site on the following pages.*****
Includes combined total of Central Services, District Office, Cañada College, College of San Mateo, and Skyline College

**San Mateo County Community College District
2013-2014 Final Budget**

***Unrestricted General Fund (Fund 11002) - Cañada College
Proposition 30 (EPA)***



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	684,695	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$684,695	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$564,261	82%	5
6 Classified Salaries	0	0	0	0	24,983	4%	6
7 Employee Benefits	0	0	0	0	95,451	14%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$684,695	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0				0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

Net Fund 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
2013-2014 Final Budget**



***Unrestricted General Fund (Fund 11002) - College of San Mateo
Proposition 30 (EPA)***

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budet	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	1,174,049	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$1,174,049	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$956,436	81%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	169,696	14%	7
8 Materials & Supplies	0	0	0	0	47,917	4%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$1,174,049	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

Net Fund 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
2013-2014 Final Budget
Unrestricted General Fund (Fund 11002) - Skyline College
Proposition 30 (EPA)



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	1,177,934	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$1,177,934	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$911,588	77%	5
6 Classified Salaries	0	0	0	0	0	0	6
7 Employee Benefits	0	0	0	0	266,346	23%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$1,177,934	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

Net Fund 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
2013-2014 Final Budget
Unrestricted General Fund (Fund 11002) - District Office
Proposition 30 (EPA)

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	859,764	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$859,764	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$84,000	10%	5
6 Classified Salaries	0	0	0	0	125,000	15%	6
7 Employee Benefits	0	0	0	0	14,000	2%	7
8 Materials & Supplies	0	0	0	0	231,073	27%	8
9 Operating Expenses	0	0	0	0	405,691	47%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$859,764	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

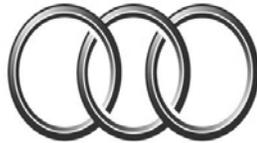
Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.

San Mateo County Community College District
2013-2014 Final Budget
Unrestricted General Fund (Fund 1) - Total District
Proposition 30 (EPA)



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	3,896,442	100%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$3,896,442	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$2,516,284	65%	5
6 Classified Salaries	0	0	0	0	149,983	4%	6
7 Employee Benefits	0	0	0	0	545,494	14%	7
8 Materials & Supplies	0	0	0	0	278,990	7%	8
9 Operating Expenses	0	0	0	0	405,691	10%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$3,896,442	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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



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.*

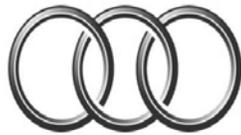
An amount is transferred into this fund each year from the Unrestricted General Fund in anticipation of estimated losses. This is a reserve for current and future losses; it may or may not be depleted during the year.

**San Mateo County Community College District
2013-2014 Final Budget**

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



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	26,842	183,817	190,000	151,525	154,326	21%	6
7 Employee Benefits	10,871	78,472	82,000	72,680	73,730	10%	7
8 Materials & Supplies	10,000	1,268,544	10,000	1,260	10,000	1%	8
9 Operating Expenses	500,000	89,680	1,000,000	445,473	500,000	68%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$547,714	\$1,620,513	\$1,282,000	\$670,938	\$738,056	100%	11
Transfers & Other							
12 Transfers In	\$1,650,000	\$1,763,716	\$1,090,000	\$916,587	\$940,000	100%	12
13 Other Sources	0					0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$1,650,000	\$1,763,716	\$1,090,000	\$916,587	\$940,000	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$1,102,286	\$143,203	(\$192,000)	\$245,649	\$201,944		18
19 Beginning Balance, July 1	8,629,439	8,629,439	8,772,642	8,772,642	9,018,291		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$9,731,725	\$8,772,642	\$8,580,642	\$9,018,291	\$9,220,235		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Debt Service Fund (Fund 25)

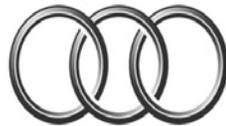
The Debt Services Fund is used to account for the accumulation of resources for, and the payment of general long-term debt.

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

San Mateo County Community College District
2013-2014 Final Budget
Debt Service Fund (Fund 25) - Central Services



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	117,300	184,835	150,000	178,440	178,440	1%	2
3 Local Revenue	27,607,800	29,061,239	29,070,000	29,180,902	30,316,200	99%	3
4 Total Revenue	\$27,725,100	\$29,246,074	\$29,220,000	\$29,359,341	\$30,494,640	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(27,654,116)	(27,654,116)	(29,030,413)	(26,519,719)	(30,427,901)	100%	16
17 Total Transfers/Other	(\$27,654,116)	(\$27,654,116)	(\$29,030,413)	(\$26,519,719)	(\$30,427,901)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$70,984	\$1,591,958	\$189,587	\$2,839,622	\$66,739		18
19 Beginning Balance, July 1	22,040,501	22,040,501	23,632,459	23,632,459	26,472,081		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$22,111,485	\$23,632,459	\$23,822,046	\$26,472,081	\$26,538,820		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Restricted General Fund (Fund 3)

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

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

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

San Mateo County Community College District

**2013-14 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS
New Funds for the Current Fiscal Year**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30005	Work Study	Federal	106,385	83,799	262,102		452,286
30007	CTEA IC	Federal	173,043	124,803	213,155		511,001
30028	TRIO - Student Support Services	Federal		219,016			219,016
30057	Workability III	Federal			149,214		149,214
30101	TRIO - Student Support Services	Federal			470,362		470,362
30102	HSI STEM 10/01/11-09/30/16	Federal		1,188,439			1,188,439
30105	CTE Transitions	Federal	44,025	44,025	44,025		132,075
30110	TRIO - Upward Bound	Federal		248,771			248,771
30111	HSI Cooperative 10/01/12-09/30/16	Federal		646,828			646,828
30113	Asian Americans for Community Involvement	Federal		155,358	92,679		248,037
30114	Small Business Development Center	Federal	36,563				36,563
31002	DSP&S	State	466,931	221,115	363,859		1,051,905
31003	EOP&S	State	492,049	411,149	433,021		1,336,219
31004	EOP&S/CARE	State	21,951	30,167	30,369		82,487
31009	Student Success and Support - Matriculation	State	273,464	187,415	226,592		687,471
31012	Foster Care Education	State		85,986			85,986
31016	AB602-Board Fin Asst Prog Adm Allow	State	298,546	233,026	320,303		851,875
31031	CalWORKs	State	113,548	119,786	113,485		346,819
31033	TANF	Federal	25,699	25,927	25,909		77,535
31045	Staff Diversity	State				8,540	8,540
31055	MESA/CCCP	State		50,500	50,500		101,000
31065	RCSD CBET	State		50,000			50,000
31078	Enrollment Growth AD Nursing	State	209,600				209,600
31128	UC Regents Puente Program	State	35,000				35,000
31130	Basic Skills 2013-14 Allocation	State	90,000	100,198	101,678		291,876
31131	Inst Equipment and Library Materials	State	80,170	46,254	86,118		212,542
31132	Deputy Navigator - Global Logistics	State			300,000		300,000
31133	Deputy Navigator - Hospitality	State			300,000		300,000
32003	Public Bdcst-CSG-TV	Local	450,000				450,000
32004	Public Bdcst-CSG-FM	Local	158,000				158,000
32005	Public Bdcst-CSG-Interconnect	Local	11,000				11,000
32017	City of Menlo Park	Local		241,000			241,000
32063	SMCOE - First 5 Early Childhood - EQuIP	Local		217,037	42,023		259,060
32100	Grove Foundation-Affordable Care Act Outreat	Local	30,000				30,000
35022	KCSM TV	Local	1,151,000				1,151,000
35023	KCSM FM	Local	1,697,000				1,697,000
35046	Peninsula Library Systems	Local				140,000	140,000
39001	Parking Fees	Local				2,892,068	2,892,068
39030	Health Service Fees	Local	400,000	230,000	440,000		1,070,000
Total 2013-2014 New Funds			\$6,363,974	\$4,960,599	\$4,065,394	\$3,040,608	\$18,430,575

San Mateo County Community College District

2013-14 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>
30005	Work Study	Federal	3,534	1,576	(7,779)		(2,669)
30028	TRIO/Student Support Srvc	Federal		9,165			9,165
30086	NSF S-STEM (M-SETS) Scholarships	Federal		48,828			48,828
30093	NSF Online Engineering Education	Federal		28,581			28,581
30094	NASA CIPAIR	Federal		81,242			81,242
30099	FCCC-MESA-CA Connects-ARRA	Federal			3,214		3,214
30101	TRIO Student Support Services	Federal			88,660		88,660
30102	HSI STEM	Federal		998,948			998,948
30104	NSF-PAESMEM	Federal		15,313			15,313
30107	The San Francisco Foundation - Allied Healt	Federal		13,472	177,167		190,639
30109	Santa Ana WIB-USDOL H-1B	Federal		43,882			43,882
30110	TRIO - Upward Bound	Federal		46,561			46,561
30111	HSI Cooperative 10/01/12-09/30/16	Federal		390,998			390,998
31028	Block Grant	State	32,732			(6,818)	25,913
31029	Block Grant--prior year	State				7	7
31030	T-Com and Technolgy	State	13,731	7,786	9,039	10,597	41,154
31046	Faculty and Staff Development	State	20,592	2,656	13,591		36,839
31047	AB1725 Staff Development-prior yr	State			2,340		2,340
31065	RCSD CBET	Local		6,662			6,662
31066	CCSF CA Early Chldhood Mentor Prgm	State			132		132
31069	Lottery -- Prop 20 -- Instr Matrls	State	343,098	167,169	606,281	508,025	1,624,573
31077	MESA/CCCP	State		14,220			14,220
31115	Rancho Santiago CCD - YEP	State			35,969		35,969
31120	Basic Skills 2011-12 Allocation	State	49,986				49,986
31121	CCCCO-CTE-CAA Grant	State	25,000	23,603	62,345		110,948
31122	CTE Pathways Initiative	State			19,924		19,924
31123	YEP	State			7,016		7,016
31124	CTE Pathways Initiative	State			215,161		215,161
31125	CCCCO-CTE-CAA Grant	State		203,154	231,846		435,000
31126	Basic Skills 2012-13 Allocation	State	94,047	97,337	51,654		243,038
31127	FCCC-CSM Cares Program	State	194,587				194,587
31129	SMC HSA Cal Fresh	State			10,000		10,000
32011	Pen Com Fat C/S Grant	Local		2,000			2,000
32015	SM Co JPA/Genentech Science	Local		2,672			2,672
32045	SMCCCD Fdtn-New Gateway Project	Local		2,474			2,474
32055	Peninsula Health Care	Local	25,895				25,895
32059	SMCCC Fndtn/SBC Pacific Bell	Local			4,862		4,862
32062	Carnegie Foundation Grant	Local	363				363
32079	The Grove Foundation-SKY CTE Schol	Local			11,094		11,094
32080	The Grove Foundation-CAN CBET	Local		7,244			7,244
32081	SMCGS Grant - Canada Coll Library	Local		1,166			1,166
32085	CFR/SparkPoint-MOU	Local			1,248		1,248
32086	UWBA-SparkPoint	Local			266		266
32092	UWBA-SparkPoint	Local			22,315		22,315
32093	AACC CLASP Benefits Access Grant	Local			191,845		191,845
32095	SVCF- EWAP	Local		68,681			68,681
32098	FCCC-CCP- Foster Youth	Local			25,000		25,000
32099	The Grove Foundation-SKY CTE Schol	Local			125,000		125,000
35001	Miscellaneous Donations	Local	44,549	11,499	40,405		96,453
35004	General Instruction	Local		350	250		600
35014	Expand Your Horizons	Local			8,754		8,754
35021	Bookstore	Local			1,460		1,460
35029	Career Development	Local	3,067	1,073	2,111		6,251
35035	KCSM Jazz on the Hill	Local	10,684				10,684
35036	Bookstore PLS Support	Local				15,996	15,996
35037	Instrument Tech Consortium	Local	779				779
35041	Ctr for Int'l Trade Match	Local			56,706		56,706

San Mateo County Community College District

2013-14 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>
35045	Financial Aid Admin Cost Allowance	Local	14,215	15,125	23,356	22,109	74,805
35046	Peninsula Library System	Local				595,027	595,027
35048	SMCCC Fdntn Donations	Local	2,183	739			2,922
35052	IVES	Local				240,248	240,248
38001	Contract Educ Indirect	Local		5,616	45,428	124,795	175,839
39017	Community Education	Local		9,114			9,114
39024	Summer Camp Volleyball	Local			957		957
Total 2013-2014 Carry-over Funds			879,041	2,328,908	2,087,619	1,509,986	6,805,553
Total 2013-2014 Specially Funded Programs			\$ 7,243,015	\$ 7,289,507	\$ 6,153,013	\$ 4,550,594	\$ 25,236,128

San Mateo County Community College District
2013-14 Final Budget
Restricted General Fund (Fund 3) - Cañada College



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$1,904,981	\$2,264,664	\$2,925,241	\$2,657,126	\$4,408,923	61%	1
2 State Revenue	2,018,985	1,750,808	1,981,986	1,773,380	2,051,523	28%	2
3 Local Revenue	927,886	919,919	822,185	787,832	822,399	11%	3
4 Total Revenue	\$4,851,852	\$4,935,390	\$5,729,413	\$5,218,337	\$7,282,845	100%	4
Expenses							
5 Certificated Salaries	\$1,081,482	\$1,206,955	\$1,195,757	\$1,335,048	\$1,512,673	22%	5
6 Classified Salaries	1,427,734	1,400,897	1,620,620	1,641,427	2,050,295	30%	6
7 Employee Benefits	622,138	633,865	719,628	814,560	999,557	15%	7
8 Materials & Supplies	489,680	439,622	674,591	269,734	1,057,021	15%	8
9 Operating Expenses	559,537	711,389	916,724	676,195	1,215,462	18%	9
10 Capital Outlay	14,597	16,241	739	33,990	27,629	0%	10
11 Total Expenses	\$4,195,167	\$4,408,968	\$5,128,058	\$4,770,955	\$6,862,637	100%	11
Transfers & Other							
12 Transfers In	\$0	\$576,969	\$22,000	\$50,093	\$6,662	-2%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(859,715)	(135,000)	(302,348)	(135,000)	32%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(656,685)	(374,218)	(488,354)	(317,485)	(291,870)	69%	16
17 Total Transfers/Other	(\$656,685)	(\$656,965)	(\$601,354)	(\$569,740)	(\$420,208)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$130,542)	(\$0)	(\$122,358)	(\$0)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$130,542)	(\$0)	(\$122,358)	(\$0)		21

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



San Mateo County Community College District
2013-14 Final Budget
Restricted General Fund (Fund 3) - College of San Mateo

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget		
Revenue								
1	Federal Revenue	\$337,338	\$392,580	\$372,543	\$363,128	\$389,249	6%	1
2	State Revenue	2,710,045	2,154,645	2,222,877	1,995,140	2,855,032	46%	2
3	Local Revenue	3,825,282	3,559,493	5,680,543	3,042,585	2,948,734	48%	3
4	Total Revenue	\$6,872,664	\$6,106,718	\$8,275,963	\$5,400,853	\$6,193,015	100%	4
Expenses								
5	Certificated Salaries	\$960,336	\$971,465	\$840,768	\$950,638	\$939,550	13%	5
6	Classified Salaries	2,766,011	2,762,129	3,382,303	2,620,290	2,751,955	38%	6
7	Employee Benefits	1,218,465	1,106,198	1,436,188	1,166,012	1,155,843	16%	7
8	Materials & Supplies	1,489,355	662,390	1,196,521	396,583	856,384	12%	8
9	Operating Expenses	1,586,396	1,200,435	1,413,788	1,245,853	1,310,143	18%	9
10	Capital Outlay	91,500	183,536	84,601	88,881	142,290	2%	10
11	Total Expenses	\$8,112,064	\$6,886,154	\$8,354,169	\$6,468,256	\$7,156,165	100%	11
Transfers & Other								
12	Transfers In	\$125,100	\$1,554,029	\$0	\$1,259,301	\$1,050,000	109%	12
13	Other Sources	0	0	0	0	0	0%	13
14	Transfers out	0	(788,828)	175,000	21,490	25,000	3%	14
15	Contingency	0	0	0	0	0	0%	15
16	Other Out Go	(145,700)	(126,801)	(96,794)	(121,418)	(111,850)	-12%	16
17	Total Transfers/Other	(\$20,600)	\$638,401	\$78,206	\$1,159,374	\$963,150	100%	17
Fund Balance								
18	Net Change in Fund Balance	(\$1,260,000)	(\$141,036)	\$0	\$91,971	\$0		18
19	Beginning Balance, July 1	0	0	0	0	0		19
20	Adjustments to Beginning Balance	0	0	0	0	0		20
21	Net Fund Balance, June 30	(\$1,260,000)	(\$141,036)	\$0	\$91,971	\$0		21

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

San Mateo County Community College District
2013-14 Final Budget
Restricted General Fund (Fund 3) - Skyline College



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$2,018,327	\$2,142,819	\$2,024,941	\$1,980,659	\$1,339,394	22%	1
2 State Revenue	5,051,128	5,010,835	2,806,864	2,528,114	3,683,809	60%	2
3 Local Revenue	1,078,894	1,089,458	1,335,077	1,383,264	1,129,809	18%	3
4 Total Revenue	\$8,148,348	\$8,243,112	\$6,166,882	\$5,892,037	\$6,153,013	100%	4
Expenses							
5 Certificated Salaries	\$1,850,596	\$2,555,968	\$1,485,428	\$1,904,436	\$1,594,961	28%	5
6 Classified Salaries	1,591,325	1,688,028	1,623,193	1,811,039	1,455,719	25%	6
7 Employee Benefits	934,951	978,871	811,441	983,733	797,052	14%	7
8 Materials & Supplies	722,869	362,627	698,719	268,191	905,387	16%	8
9 Operating Expenses	2,562,926	2,288,856	1,068,867	590,638	1,023,630	18%	9
10 Capital Outlay	38,454	41,493	17,591	45,626	5,936	0%	10
11 Total Expenses	\$7,701,120	\$7,915,844	\$5,705,239	\$5,603,662	\$5,782,685	100%	11
Transfers & Other							
12 Transfers In	\$0	\$721,650	\$0	\$25,296	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(943,154)	(40,000)	(229,516)	(40,000)	11%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(447,228)	(228,175)	(421,643)	(150,580)	(330,328)	89%	16
17 Total Transfers/Other	(\$447,228)	(\$449,679)	(\$461,643)	(\$354,800)	(\$370,328)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$122,411)	(\$0)	(\$66,425)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$122,411)	(\$0)	(\$66,425)	\$0		21

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

**San Mateo County Community College District
2013-14 Final Budget
Restricted General Fund (Fund 3) - District Office**

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	186,946	660,191	565,643	689,548	520,351	14%	2
3 Local Revenue	3,171,262	1,876,318	3,321,781	1,834,317	3,108,938	86%	3
4 Total Revenue	\$3,358,209	\$2,536,509	\$3,887,424	\$2,523,866	\$3,629,289	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	2,050,773	2,079,968	2,049,000	1,759,835	2,016,244	44%	6
7 Employee Benefits	843,079	768,521	1,026,141	720,915	695,565	15%	7
8 Materials & Supplies	531,311	263,117	832,981	142,394	802,579	18%	8
9 Operating Expenses	1,354,212	(221,983)	1,079,356	227,280	1,043,025	23%	9
10 Capital Outlay	(6,818)	0	3,593,182	13,540	(6,818)	0%	10
11 Total Expenses	\$4,772,556	\$2,889,623	\$8,580,659	\$2,863,964	\$4,550,594	100%	11
Transfers & Other							
12 Transfers In	\$1,179,959	\$8,040,937	\$858,846	\$848,788	\$686,917	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(600,000)	0	(8,298)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$1,179,959	\$7,440,937	\$858,846	\$840,490	\$686,917	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$234,388)	\$7,087,822	(\$3,834,388)	\$500,392	(\$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 Net Fund Balance, June 30	(\$234,388)	\$7,087,822	(\$3,834,388)	\$500,392	(\$234,388)		21

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

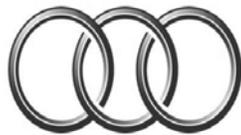
2013-14 Final Budget
Restricted General Fund (Fund 3) - Total District



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$4,260,646	\$4,800,062	\$5,322,725	\$5,000,913	\$6,137,566	26%	1
2 State Revenue	9,967,104	9,576,479	7,577,371	6,986,182	9,110,715	39%	2
3 Local Revenue	9,003,324	7,445,188	11,159,586	7,047,998	8,009,881	34%	3
4 Total Revenue	\$23,231,074	\$21,821,729	\$24,059,682	\$19,035,093	\$23,258,162	100%	4
Expenses							
5 Certificated Salaries	\$3,892,413	\$4,734,388	\$3,521,953	\$4,190,122	\$4,047,184	17%	5
6 Classified Salaries	7,835,844	7,931,022	8,675,116	7,832,591	8,274,213	34%	6
7 Employee Benefits	3,618,633	3,487,456	3,993,398	3,685,220	3,648,017	15%	7
8 Materials & Supplies	3,233,215	1,727,756	3,402,812	1,076,902	3,621,370	15%	8
9 Operating Expenses	6,063,071	3,978,696	4,478,735	2,739,966	4,592,260	19%	9
10 Capital Outlay	137,732	241,270	3,696,112	182,037	169,037	1%	10
11 Total Expenses	\$24,780,907	\$22,100,589	\$27,768,125	\$19,706,837	\$24,352,081	100%	11
Transfers & Other							
12 Transfers In	\$1,305,059	\$10,893,584	\$880,846	\$2,183,478	\$1,743,579	203%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(3,191,697)	0	(518,672)	(150,000)	-17%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(1,249,613)	(729,194)	(1,006,792)	(589,482)	(734,047)	-85%	16
17 Total Transfers/Other	\$55,446	\$6,972,694	(\$125,946)	\$1,075,324	\$859,532	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$1,494,388)	\$6,693,834	(\$3,834,388)	\$403,580	(\$234,388)		18
19 Beginning Balance, July 1	6,801,874	6,801,874	13,495,708	13,495,708	13,899,288		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$5,307,486	\$13,495,708	\$9,661,320	\$13,899,288	\$13,664,900		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.*

**2012-2013 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2013**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2012-13 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CAÑADA	CAN Classroom Modifications	42304	50,000	60,378	60,378	0	0
CAÑADA	CAN Tennis Court Repairs	42306	340,750	1,156,750	1,134,941	0	21,809
CAÑADA	CAN Tennis Court Repairs	43336	0	0	0	0	0
CAÑADA	Science Lab Upgrade	44329	15,737	15,737	1,455	0	14,282
CAÑADA	Arts Project	44343	7,459	7,459	0	0	7,459
CAÑADA	CAN Bldgs 5 /6 Modernization	47304	150,343	126,764	106,839	19,926	0
CAÑADA	CAN Bldg 1 Gym Modernization	47305	0	0	0	0	0
CAÑADA	CAN 12kv Electrical Systems Upgrade	47310	58,957	15,926	1,653	14,273	0
CAÑADA	CAN Dining Room Renovation	47315	560,507	563,272	556,918	6,353	0
CAÑADA	CAN Small Projects	47323	67,065	217,065	131,419	25,278	60,368
CAÑADA	CAN Emergency Building Repairs	47324	191,770	479,021	219,722	0	259,299
CAÑADA	CAN Instructional Equipment	47330	0	400,000	159,591	11,560	228,849
CAÑADA	CAN Lot 4 Fire Lanes	47332	7,412	7,412	3,173	4,239	0
CAÑADA	CAN Bldg 1 Gym Bleacher	47333	144,538	144,538	41,057	11,586	91,895
CAÑADA	CAN Light Pole Banners and Signs	47335	161,596	161,596	7,763	0	153,834
CAÑADA	CAN Xenon Exterior Lighting	47336	1,622	1,622	1,622	0	0
CAÑADA	CAN Bldg 9 A&R FA TRIO Recon	47338	0	150,744	118,337	32,408	0
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	517,491	517,491	0	0	517,491
CAÑADA	CAN Instructional Equipment	43383	0	400,000	0	0	400,000
CAÑADA	CAN Parking Lot LED Project	41320	0	400,000	24,713	4,898	370,390
CAÑADA	CAN Water Instrusion Repairs	47339	0	300,000	53,778	0	246,222
CSM	CSM Dental Hygiene Program	42402	25,000	25,000	0	0	25,000
CSM	CSM Equipment Recycling	42404	100,645	101,051	51	0	101,000
CSM	CSM Hallmark Running Track	42405	51,000	51,549	51,549	0	0
CSM	Ergonomic office furniture (completion)	44435	13,586	13,586	3,726	0	9,859
CSM	Haz. Mat. clean-up/disposal	44438	3,026	3,026	750	500	1,776
CSM	Technology Improvements	44452	27,187	27,187	0	0	27,187
CSM	CSM CIP2 Design Build Project	47401	394,988	227,276	208,972	18,304	0
CSM	Modernization	47404	0	435	435	0	0
CSM	CSM North Gateway	47408	5,490,050	5,490,050	593,612	3,305,655	1,590,782
CSM	CSM SE Infrastructure and Yard	47415	96,956	0	0	0	0
CSM	CSM Bldg 15 Modernization	47420	257,119	3,739	3,739	0	0
CSM	CSM Small Projects	47423	279,398	704,398	429,669	83,382	191,346
CSM	CSM Emergency Building Repairs	47424	75,178	575,178	500,112	58,921	16,144
CSM	CSM Instructional Equipment	47432	0	400,000	154,921	0	245,079
CSM	CSM Edison Lot Project	47433	3,092,385	3,092,385	123,042	185,248	2,784,095
CSM	CSM Exterior Signage	47434	538	45,538	25,936	25	19,577
CSM	CSM Bldg 12 Roofing	47435	444,326	444,326	114,560	67,474	262,293
CSM	CSM Bldg 6 Aquatics BMS Integration	47437	105,764	2,395	2,395	0	0
CSM	CSM Hillsdale Lot Erosion Project	47439	74,593	258,358	258,358	0	0
CSM	CSM Bldg 10 Seryery Flood Reconstruction	47440	24,604	0	0	0	0
CSM	CSM Bldg 5 Locker Room and Aquatics Desk	47441	117,769	52,655	46,424	1,231	5,000
CSM	Bookstore Project	48400	29,492	44,303	44,167	0	136
CSM	CSM Bldg 5 SMAC Locker Room	48402	500,000	692,000	588,245	2,331	101,424
CSM	CSM North Gateway Release Phase 4	41419	0	5,562,000	1,409,442	3,705,571	446,987
CSM	CSM Parking Lot LED Project	41420	0	538,000	30,973	13,309	493,717
CSM	CSM Instructional Equipment	43483	0	400,000	0	0	400,000
CSM	CSM East Perimeter Road	47444	0	150,000	10,500	0	139,500
CSM	CSM Bldg 19 HazMat Removal	47445	0	150,000	12,383	0	137,617
DISTRICTWIDE	General Capital Projects	40000	21,106,650	21,706,210	2,269	0	21,703,941
DISTRICTWIDE	College Contingency	40001	9,452,010	10,141,950	405,887	0	9,736,063
DISTRICTWIDE	College Housing Project	40003	5,217,346	5,278,103	0	0	5,278,103
DISTRICTWIDE	Premium Rebate Reserve	40004	398,432	398,432	0	0	398,432
DISTRICTWIDE	Post Bond Admin Fee Reserve	40005	129,311	129,311	5,300	0	124,011
DISTRICTWIDE	Aux Services Use Fee	40007	35,184	40,176	0	0	40,176
DISTRICTWIDE	General Capital Fund	40008	1,404,912	3,463,649	0	0	3,463,649
DISTRICTWIDE	College Art	42003	5,691	5,691	0	0	5,691
DISTRICTWIDE	DIV Athletic Fields Replacement	42103	0	6,000,000	1,190,771	542,594	4,266,634
DISTRICTWIDE	Redevelopment Program	43001	15,181,245	8,169,849	385,140	14,665	7,770,044
DISTRICTWIDE	Property Management Study	44001	39,777	89,307	49,530	0	39,777
DISTRICTWIDE	District Facilities Projects	44102	444,533	903,700	355,887	88,955	458,859
DISTRICTWIDE	District Funded FCI Contingency	44103	3,046,955	3,746,955	0	0	3,746,955
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	3,072,601	3,183,794	83,868	3,040	3,096,886
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0	3,511	3,511	0	0

**2012-2013 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2013**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2012-13 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
DISTRICTWIDE	Bond Construction General	47000	6,710,593	6,560,593	0	0	6,560,593
DISTRICTWIDE	DW CIP2 Planning	47001	5,750,438	6,150,438	181,081	155,277	5,814,081
DISTRICTWIDE	DW Technology Upgrades	47002	607,223	607,223	37,811	9,566	559,845
DISTRICTWIDE	DW Contingency	47007	7,329,354	2,757,418	0	0	2,757,418
DISTRICTWIDE	DW Small Projects	47008	133,930	783,930	445,160	86,231	252,539
DISTRICTWIDE	DW Boilers BAAQMD Emissions Project	47014	275,290	34,227	34,227	0	0
DISTRICTWIDE	DW Electrical Security System Repairs	47015	67,977	67,977	17,024	0	50,953
DISTRICTWIDE	DO Cooling Tower and Comp Replacement	47016	115,433	287,323	275,603	11,720	0
DISTRICTWIDE	DW Utility Consumption Measurement	47017	282,100	282,100	27,768	99,568	154,764
DISTRICTWIDE	DW Infrastructure Mapping	47018	0	150,000	91,419	40,580	18,001
DISTRICTWIDE	DW Computer Lab Replacement Project	47019	0	1,033,250	430,823	0	602,427
DISTRICTWIDE	C.O.P. Projects	48001	358,727	151,917	94,163	0	57,754
DISTRICTWIDE	DW Athletic Facilities	48101	195	195	195	0	0
DISTRICTWIDE	PE Vans Purchase	44003	0	460,000	0	0	460,000
DISTRICTWIDE	DW EV Charging Station Installation	47020	0	140,000	122,597	15,725	1,678
DISTRICTWIDE	DW Parking Lot and Roadways Repair	47021	0	225,000	12,707	0	212,293
SKYLINE	Pacific Heights Project	42202	18,666,366	17,806,597	0	0	17,806,597
SKYLINE	SKY Bldg 6 Facelift	42205	3,748	3,748	0	0	3,748
SKYLINE	SKY Bldg 6 Servery	42206	49,622	134,769	15,935	0	118,834
SKYLINE	SKY Track Repairs	42208	300,000	332,992	332,992	0	0
SKYLINE	Avon Damages Repair	44241	65,100	65,100	0	0	65,100
SKYLINE	SKY CIP2 Design Build Project	47209	1,422,434	79,662	12,930	66,732	0
SKYLINE	SKY Small Projects	47223	318,057	403,057	283,689	6,937	112,432
SKYLINE	SKY Emergency Building Repairs	47224	69,553	419,553	367,245	20,706	31,602
SKYLINE	SKY 12KV Electrical Systems Upgrade	47228	290,155	77,147	77,147	0	0
SKYLINE	SKY Instructional Equipment	47232	5,964	405,964	273,020	0	132,944
SKYLINE	SKY Bldg 14 Loma Chica Remodel	47235	99,108	99,108	351	0	98,757
SKYLINE	SKY Bldg 4 Stairs and Lighting	47236	21,007	0	0	0	0
SKYLINE	SKY Bldg 2 One Stop Facelift	47237	0	0	0	0	0
SKYLINE	SKY Track and Field Erosion Control	47239	130,010	0	0	0	0
SKYLINE	SKY Bldgs 1, 3, 6-8 Wayfinding Signage	47240	83,739	83,739	589	0	83,149
SKYLINE	SKY Bldg 1 Career Center	47241	8,834	817	817	0	0
SKYLINE	SKY Bldg 2 CALT Upgrade	47242	51,873	0	0	0	0
SKYLINE	SKY Bldg 6 Public Area Enhancements	47243	541,675	338,242	238,242	0	100,000
SKYLINE	SKY DSPS Relocation	47244	318,825	513,087	508,982	4,105	0
SKYLINE	SKY Bldg 2 3rd Flr Student Services Facelift	47245	0	180,817	175,828	389	4,600
SKYLINE	SKY Bldg 19 Pacific Heights Facelift	47246	0	145,685	145,685	0	0
SKYLINE	SKY Instructional Equipment	43283	0	400,000	0	0	400,000
SKYLINE	SKY CDC Safety Tile Replacement	47234	0	0	0	0	0
SKYLINE	SKY Bldg 21 FMC Directional Bore	47247	0	190,000	147,225	0	42,775
SKYLINE	SKY Theater Seat Replacement	47248	0	250,000	0	135,047	114,953
TOTAL			117,090,827	129,062,522	14,070,739	8,874,307	106,117,476



**San Mateo County Community College District
2013-2014 Final Budget
Capital Projects Fund (Fund 4) - Cañada College**

	2011-2012 Adoption Budget	2011-2012 Actual	2012-2013 Adoption Budget	2012-2013 Actual	2013-2014 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$6,588	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	\$301,931	56,935	\$7,141	6,397	\$6,000	0%	6
7 Employee Benefits	\$129,399	728	\$0	0	\$0	0%	7
8 Materials & Supplies	\$405,465	869,956	\$259,111	559,761	\$500,000	20%	8
9 Operating Expenses	\$797,137	1,086,009	\$286,208	399,219	\$200,000	8%	9
10 Capital Outlay	\$5,925,559	5,959,521	\$547,449	1,626,481	\$1,794,000	72%	10
11 Total Expenses	\$7,566,078	\$7,973,149	\$1,099,909	\$2,591,858	\$2,500,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$7,566,078)	(\$7,973,149)	(\$1,099,909)	(\$2,591,858)	(\$2,500,000)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$7,566,078)	(\$7,973,149)	(\$1,099,909)	(\$2,591,858)	(\$2,500,000)		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
2013-2014 Final Budget
Capital Projects Fund (Fund 4) - College of San Mateo

	2011-2012 Adoption Budget	2011-2012 Actual	2012-2013 Adoption Budget	2012-2013 Actual	2013-2014 Adoption Budget	nt of Total
Revenue						
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0% 1
2 State Revenue	0	0	0	0	0	0% 2
3 Local Revenue	0	0	0	0	0	0% 3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	0% 4
Expenses						
5 Certificated Salaries	\$27,997	\$0	\$0	\$5,664	\$0	0% 5
6 Classified Salaries	\$1,283,153	62,956	\$31,714	23,443	\$15,000	0% 6
7 Employee Benefits	\$549,923	0	\$0	0	\$0	0% 7
8 Materials & Supplies	\$3,923,667	1,572,003	\$791,910	340,464	\$400,000	7% 8
9 Operating Expenses	\$4,113,246	2,896,107	\$1,458,938	1,338,904	\$1,750,000	31% 9
10 Capital Outlay	\$22,256,529	4,401,787	\$2,217,438	2,369,604	\$3,400,000	61% 10
11 Total Expenses	\$32,154,515	\$8,932,853	\$4,500,000	\$4,078,078	\$5,565,000	100% 11
Transfers & Other						
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0% 12
13 Other Sources	0	0	0	0	0	0% 13
14 Transfers out	0	0	0	0	0	0% 14
15 Contingency	0	0	0	0	0	0% 15
16 Other Out Go	0	0	0	0	0	0% 16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0% 17
Fund Balance						
18 Net Change in Fund Balance	(\$32,154,515)	(\$8,932,853)	(\$4,500,000)	(\$4,078,078)	(\$5,565,000)	18
19 Beginning Balance, July 1	0	0	0	0	0	19
Adjustments to Beginning						
20 Balance	0	0	0	0	0	20
21 Net Fund Balance, June 30	(\$32,154,515)	(\$8,932,853)	(\$4,500,000)	(\$4,078,078)	(\$5,565,000)	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
2013-2014 Final Budget
Capital Projects Fund (Fund 4) - Skyline College



	2011-2012 Adoption Budget	2011-2012 Actual	2012-2013 Adoption Budget	2012-2013 Actual	2013-2014 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$6,955	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	\$318,751	22,288	\$18,675	14,362	\$15,000	1%	6
7 Employee Benefits	\$136,608	0	\$0	0	\$0	0%	7
8 Materials & Supplies	\$926,469	1,005,052	\$280,710	378,758	\$400,000	16%	8
9 Operating Expenses	\$880,567	1,122,053	\$463,388	1,127,786	\$600,000	24%	9
10 Capital Outlay	\$5,718,230	3,221,201	\$749,677	939,103	\$1,485,000	59%	10
11 Total Expenses	\$7,987,579	\$5,370,593	\$1,512,450	\$2,460,009	\$2,500,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$7,987,579)	(\$5,370,593)	(\$1,512,450)	(\$2,460,009)	(\$2,500,000)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$7,987,579)	(\$5,370,593)	(\$1,512,450)	(\$2,460,009)	(\$2,500,000)		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
2013-2014 Final Budget
Capital Projects Fund (Fund 4) - Districtwide

	2011-2012 Adoption Budget	2011-2012 Actual	2012-2013 Adoption Budget	2012-2013 Actual	2013-2014 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	14,012,000	4,277,204	0	1,465,128	5,034,872	58%	2
3 Local Revenue	920,000	4,226,011	3,725,392	4,077,315	3,669,500	42%	3
4 Total Revenue	\$14,932,000	\$8,503,215	\$3,725,392	\$5,542,443	\$8,704,372	100%	4
Expenses							
5 Certificated Salaries	\$4,047	\$4,120	\$0	\$0	\$0	0%	5
6 Classified Salaries	\$185,468	1,809,992	\$793,094	740,420	\$400,000	20%	6
7 Employee Benefits	\$79,486	576,740	\$277,583	286,187	\$160,000	8%	7
8 Materials & Supplies	\$29,309	345,238	\$127,746	1,119,103	\$700,000	35%	8
9 Operating Expenses	\$208,452	1,576,175	\$583,220	847,728	\$350,000	17%	9
10 Capital Outlay	\$4,140,867	1,552,243	\$574,365	1,947,356	\$400,000	20%	10
11 Total Expenses	\$4,647,629	\$5,864,507	\$2,356,008	\$4,940,795	\$2,010,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	13,066,826	\$0	0%	12
13 Other Sources	0	1,879,471	0	0	0	0%	13
14 Transfers out	0	(9,077,913)	0	(7,507,631)	(1,430,224)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(1,555,198)	0	0%	16
17 Total Transfers/Other	\$0	(\$7,198,442)	\$0	\$4,003,997	(\$1,430,224)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$10,284,371	(\$4,559,733)	\$1,369,384	\$4,605,646	\$5,264,148		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$10,284,371	(\$4,559,733)	\$1,369,384	\$4,605,646	\$5,264,148		21

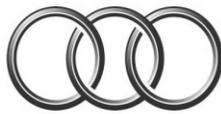
Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.



San Mateo County Community College District
2013-2014 Final Budget
Capital Projects Fund (Fund 4) - Total District

	2011-2012 Adoption Budget	2011-2012 Actual	2012-2013 Adoption Budget	2012-2013 Actual	2013-2014 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	14,012,000	4,277,204	0	1,465,128	5,034,872	58%	2
3 Local Revenue	920,000	4,226,011	3,725,392	4,077,315	3,669,500	42%	3
4 Total Revenue	\$14,932,000	\$8,503,215	\$3,725,392	\$5,542,443	\$8,704,372	100%	4
Expenses							
5 Certificated Salaries	45,586	4,120	0	5,664	0	0%	5
6 Classified Salaries	2,089,303	1,952,171	850,624	784,622	436,000	3%	6
7 Employee Benefits	895,416	577,467	277,583	286,187	160,000	1%	7
8 Materials & Supplies	5,284,908	3,792,248	1,459,476	2,398,086	2,000,000	16%	8
9 Operating Expenses	5,999,403	6,680,343	2,791,755	3,713,636	2,900,000	23%	9
10 Capital Outlay	38,041,185	15,134,752	4,088,929	6,882,545	7,079,000	56%	10
11 Total Expenses	\$52,355,801	\$28,141,102	\$9,468,367	\$14,070,739	\$12,575,000	100%	11
Transfers & Other							
12 Transfers In	0	0	0	13,066,826	0	0%	12
13 Other Sources	0	1,879,471	0	0	0	0%	13
14 Transfers out	0	(9,077,913)	0	(7,507,631)	(1,430,224)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(1,555,198)	0	0%	16
17 Total Transfers/Other	\$0	(\$7,198,442)	\$0	\$4,003,997	(\$1,430,224)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$37,423,801)	(\$26,836,328)	(\$5,742,975)	(\$4,524,299)	(\$5,300,852)		18
19 Beginning Balance, July 1	144,616,358	144,616,358	117,780,030	117,780,030	113,255,731		19
20 Adjustments to Beginning Balance							20
21 Net Fund Balance, June 30	\$107,192,557	\$117,780,030	\$112,037,055	\$113,255,731	\$107,954,879		21

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



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Enterprise Fund/Auxiliary Fund (Fund 5)

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

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

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

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



**San Mateo County Community College District
2013 - 2014 Final Budget
Enterprise Fund - Bookstore (Fund 5)**

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget		
	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Income							
1 Federal Income	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0%	2
3 Local Income	7,650,000	7,856,604	8,775,000	7,969,052	8,850,000	100%	3
4 Total Income	\$7,650,000	\$7,856,604	\$8,775,000	\$7,969,052	\$8,850,000	100%	4
Expenses							
5 Cost of Sales	\$4,700,000	\$4,578,561	\$5,400,000	\$4,733,933	\$5,300,000	64%	5
6 Certificated Salaries	0	0	0	0	0	0%	6
7 Classified Salaries	1,490,000	1,648,530	1,735,000	1,706,723	1,820,000	21%	7
8 Employee Benefits	455,000	494,559	425,000	512,816	520,000	5%	8
9 Materials & Supplies	45,000	42,573	30,000	51,441	50,000	0%	9
10 Operating Expenses	732,700	832,685	867,700	848,296	827,700	10%	10
11 Capital Outlay	0	0	0	0	0	0%	11
12 Total Expenses	\$7,422,700	\$7,596,908	\$8,457,700	\$7,853,210	\$8,517,700	100%	12
Transfers & Other							
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 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	18
Fund Balance							
19 Net Change in Fund Balance	\$227,300	\$259,696	\$317,300	\$115,842	\$332,300		19
20 Beginning Balance, July 1	6,873,577	6,873,577	7,133,273	7,133,273	7,249,115		20
21 Adjustments to Beginning Balance	0	0	0	0	0		21
22 Net Fund Balance, June 30	\$7,100,877	\$7,133,273	\$7,450,573	\$7,249,115	\$7,581,415		22



DISTRICT BOOKSTORES
Balance Sheet
June 30, 2013

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
ASSETS		
Cash for Operations and Investments	\$5,179,322	\$5,163,279
Accounts Receivable	339,061	138,820
Inventory	2,603,431	2,415,578
Furniture, Fixtures & Equipment (Net)	34,478	107,548
TOTAL ASSETS	<u>\$8,156,292</u>	<u>\$7,825,225</u>
LIABILITIES AND CAPITAL		
Liabilities	907,177	691,952
Capital-Reserved	7,249,115	7,133,273
TOTAL LIABILITIES AND CAPITAL	<u>\$8,156,292</u>	<u>\$7,825,225</u>



DISTRICT BOOKSTORES
Income Statement
For the Year Ending June 30, 2013

	<u>Year to Date Actual</u>	<u>2012-2013 Budget</u>
INCOME		
Merchandise Sales	\$7,356,023	\$8,000,000
Commission	11,017	25,000
Interest	98,934	100,000
Other Income	503,078	650,000
TOTAL INCOME	<u>\$7,969,052</u>	<u>\$8,775,000</u>
EXPENSES		
Salaries	\$1,644,935	\$1,700,000
Benefits	492,142	495,000
Merchandise Purchases	4,733,933	5,400,000
Store and Office	51,441	50,000
Travel, Conference, Membership	10,622	10,000
Utilities	39,739	40,000
Contracted Services	100,164	100,000
Depreciation Expense	73,069	20,500
Freight	186,920	180,000
Other	321,129	244,500
TOTAL EXPENSES	<u>\$7,654,094</u>	<u>\$8,240,000</u>
NET INCOME FROM OPERATIONS	\$314,958	\$535,000
Other Expenses		
Administrative Salary and Benefits	82,463	\$100,000
Rent	67,700	\$67,700
Donations	48,953	\$50,000
Total Other Expenses	<u>199,116</u>	<u>\$217,700</u>
NET INCOME	\$115,842	<u>\$317,300</u>
Capital, July 1	7,133,273	
Capital, June 30	<u>\$7,249,115</u>	



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

San Mateo County Community College District
2013 - 2014 Final Budget
Enterprise Fund - Cafeteria (Fund 5)

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	237,000	211,762	211,500	227,745	221,000	100%	3
4 Total Revenue	\$237,000	\$211,762	\$211,500	\$227,745	\$221,000	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	21,000	74,270	60,000	35,729	36,000	12%	6
7 Employee Benefits	6,300	20,791	15,000	9,586	9,500	4%	7
8 Materials & Supplies	65,000	56,352	50,000	60,642	50,000	38%	8
9 Operating Expenses	77,000	57,620	45,000	105,787	74,500	45%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$169,300	\$209,033	\$170,000	\$211,744	\$170,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$67,700	\$2,729	\$41,500	\$16,001	\$51,000		18
19 Beginning Balance, July 1	334,645	334,645	337,374	337,374	353,375		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$402,345	\$337,374	\$378,874	\$353,375	\$404,375		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

DISTRICT CAFETERIAS
Balance Sheet
June 30, 2013

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
ASSETS		
Cash for Operations and Investments	\$364,605	\$339,525
Accounts Receivable & Prepayment	19,605	27,532
TOTAL ASSETS	<u>\$384,210</u>	<u>\$367,057</u>
LIABILITIES AND CAPITAL		
Liabilities	\$30,835	\$29,683
Capital, July 1	\$337,374	\$334,645
Adjustment to Capital	16,001	2,729
Capital, June 30	<u>\$353,375</u>	<u>\$337,374</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$384,210</u>	<u>\$367,057</u>



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

DISTRICT CAFETERIAS
Income Statement
For the Year Ending June 30, 2013

	<u>Year to Date Actual</u>	<u>2012-2013 Budget</u>
INCOME		
Vending Income	58,142	50,000
Food Service Income	126,984	127,000
Event Facilities Rental Income	35,396	32,500
Interest	7,223	2,000
TOTAL INCOME	<u>\$227,745</u>	<u>\$211,500</u>
EXPENSES		
Salary	\$35,729	60,000
Benefits	9,586	15,000
Service Contracts & Repairs	100,237	45,000
College Support	60,642	50,000
TOTAL EXPENSES	<u>\$206,194</u>	<u>\$170,000</u>
NET INCOME FROM OPERATIONS	\$21,551	\$41,500
Profit/(Loss) on Investments	(5,542)	-
Profit/(Loss) on Disposal of Fixed Assets	(8)	-
NET INCOME	<u>\$16,001</u>	<u>\$41,500</u>
Capital, July 1	\$337,374	
Capital, June 30	<u>\$353,375</u>	



**San Mateo County Community College District
2013 - 2014 Final Budget**

Enterprise Fund - San Mateo Athletic Club/CSM Fitness Center

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,300,000	2,774,126	2,800,000	3,545,269	3,080,000	100%	3
4 Total Revenue	\$2,300,000	\$2,774,126	\$2,800,000	\$3,545,269	\$3,080,000	100%	4
Expenses							
5 Cost of Goods Sold	\$0	\$0	\$0	\$0	\$0	0%	5
6 Salaries	1,129,133	1,389,702	1,400,000	1,532,584	1,540,000	59%	6
7 Employee Benefits	270,992	327,463	335,000	367,820	368,500	14%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	687,462	654,510	625,000	850,356	687,500	26%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$2,087,587	\$2,371,675	\$2,360,000	\$2,750,760	\$2,596,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	74,376	70,000	72,547	77,000	-700%	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	(89,444)	(80,000)	(221,672)	(200,000)	800%	16
17 Total Transfers/Other	\$0	(\$15,068)	(\$10,000)	(\$149,125)	(\$123,000)	100%	17
Fund Balance							
Net Change in Fund							
18 Balance	\$212,413	\$387,383	\$430,000	\$645,384	\$361,000		18
19 Beginning Balance, July 1	(215,983)	(215,983)	171,400	171,400	816,784		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$3,570)	\$171,400	\$601,400	\$816,784	\$1,177,784		21



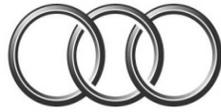
SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Balance Sheet
June 30, 2013

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
ASSETS		
Cash for Operations and Investments	\$2,497,536	\$1,762,410
Accounts Receivable & Prepayment	106,438	49,986
Inventory	8,375	7,489
Fixed Assets	-	-
TOTAL ASSETS	<u>\$2,612,349</u>	<u>\$1,819,885</u>
LIABILITIES AND CAPITAL		
Liabilities	\$1,795,565	\$1,648,485
Capital, July 1	\$171,400	(\$215,983)
Adjustment to Capital	645,384	387,383
Capital, June 30	<u>\$816,784</u>	<u>\$171,400</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$2,612,349</u>	<u>\$1,819,885</u>

San Mateo Athletic Club/CSM Fitness Center		
Income Statement		
For the Year Ending June 30, 2013		
	<u>Year to Date</u> <u>Actual</u>	<u>2012-2013</u> <u>Budget</u>
INCOME		
Member dues and Registrations	\$2,451,960	\$2,000,000
Aquatics	612,601	450,000
Parking	68,904	50,000
Personal Training	327,489	235,000
Retail	16,625	15,000
Others	67,690	50,000
TOTAL INCOME	<u>\$3,545,269</u>	<u>\$2,800,000</u>
EXPENSES		
Salary	\$1,532,584	1,400,000
Benefits	367,820	335,000
Operating - Athletic Club	711,992	525,000
Operating - Aquatic Center	138,364	100,000
TOTAL EXPENSES	<u>\$2,750,760</u>	<u>\$2,360,000</u>
NET INCOME FROM OPERATIONS	<u>\$794,509</u>	<u>\$440,000</u>
District Support - Income	72,547	70,000
District Support - Expense	(221,672)	(80,000)
NET INCOME	<u>\$645,384</u>	<u>\$430,000</u>
Capital, July 1	<u>\$171,400</u>	
Capital, June 30	<u>\$816,784</u>	

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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 that directly or indirectly relate to the educational program of the College such as providing services 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
2013-2014 Final Budget
Child Development Fund (Fund 60) - College of San Mateo



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget		
Revenue								
1	Federal Revenue	\$64,500	\$53,172	\$74,000	\$35,038	\$44,150	11%	1
2	State Revenue	86,100	63,669	54,300	70,114	71,450	18%	2
3	Local Revenue	223,351	291,005	288,716	267,400	280,007	71%	3
4	Total Revenue	\$373,951	\$407,847	\$417,016	\$372,551	\$395,607	100%	4
Expenses								
5	Certificated Salaries	\$101,679	\$101,679	\$101,679	\$104,472	\$104,656	20%	5
6	Classified Salaries	230,904	261,804	255,498	269,796	251,892	49%	6
7	Employee Benefits	104,721	131,321	135,751	152,360	129,328	25%	7
8	Materials & Supplies	37,300	38,808	32,800	30,842	31,550	6%	8
9	Operating Expenses	736	0	515	0	765	0%	9
10	Capital Outlay	0	0	0	0	0	0%	10
11	Total Expenses	\$475,340	\$533,612	\$526,243	\$557,470	\$518,191	100%	11
Transfers & Other								
12	Transfers In	\$104,721	\$0	\$82,875	\$158,567	\$122,583	100%	12
13	Other Sources	0	0	0	0	0	0%	13
14	Transfers out	0	0	0	0	0	0%	14
15	Contingency	0	0	0	0	0	0%	15
16	Other Out Go	0	(0)	0	0	0	0%	16
17	Total Transfers/Other	\$104,721	(\$0)	\$82,875	\$158,567	\$122,583	100%	17
Fund Balance								
18	Net Change in Fund Balance	\$3,331	(\$125,766)	(\$26,351)	(\$26,351)	\$0		18
19	Beginning Balance, July 1	152,117	152,117	26,351	\$26,351	(\$0)		19
20	Adjustments to Beginning Balance	0	0	0	0	\$0		20
21	Net Fund Balance, June 30	\$155,448	\$26,351	\$0	(\$0)	(\$0)		21

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

San Mateo County Community College District
2013-2014 Final Budget
Child Development Fund (Fund 60) - Skyline College



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$138,300	\$96,697	\$150,000	\$129,192	\$152,763	30%	1
2 State Revenue	221,700	144,603	123,700	181,952	210,516	42%	2
3 Local Revenue	55,500	95,593	191,000	141,126	140,823	28%	3
4 Total Revenue	\$415,500	\$336,893	\$464,700	\$452,270	\$504,102	100%	4
Expenses							
5 Certificated Salaries	\$48,359	\$46,754	\$50,022	\$82,080	\$51,135	9%	5
6 Classified Salaries	316,623	284,708	267,409	325,443	318,059	56%	6
7 Employee Benefits	127,424	141,879	138,242	167,495	132,105	23%	7
8 Materials & Supplies	44,250	39,848	43,600	62,111	61,323	11%	8
9 Operating Expenses	6,136	5,039	5,559	7,867	7,913	1%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$542,792	\$518,228	\$504,831	\$644,995	\$570,535	100%	11
Transfers & Other							
12 Transfers In	\$127,424	\$181,335	\$40,131	\$192,725	\$66,433	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$127,424	\$181,335	\$40,131	\$192,725	\$66,433	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$132	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$132	\$0	\$0	\$0	\$0		21

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

San Mateo County Community College District
2013-2014 Final Budget
Child Development Fund (Fund 60) - Total District



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$202,800	\$149,869	\$224,000	\$164,230	\$196,913	22%	1
2 State Revenue	\$307,800	208,272	\$178,000	252,065	\$281,966	31%	2
3 Local Revenue	\$278,851	386,673	\$479,716	408,526	\$420,830	47%	3
4 Total Revenue	\$789,451	\$744,814	\$881,716	\$824,821	\$899,709	100%	4
Expenses							
5 Certificated Salaries	\$150,038	\$148,433	\$151,701	\$186,552	\$195,468	17%	5
6 Classified Salaries	547,527	546,512	522,907	595,240	583,522	50%	6
7 Employee Benefits	232,145	273,200	273,993	319,855	276,962	24%	7
8 Materials & Supplies	81,550	78,656	76,400	92,953	92,873	8%	8
9 Operating Expenses	6,872	5,039	6,074	7,867	8,678	1%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$1,018,133	\$1,051,840	\$1,031,074	\$1,202,466	\$1,157,503	100%	11
Transfers & Other							
12 Transfers In	\$232,145	\$180,075	\$123,006	\$351,292	\$257,794	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0%	15
16 Other Out Go	0	(35,476)	0	0	0	0%	16
17 Total Transfers/Other	\$232,145	\$144,599	\$123,006	\$351,292	\$257,794	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$3,463	(\$162,427)	(\$26,351)	(\$26,351)	\$0		18
19 Beginning Balance, July 1	188,778	188,778	26,351	\$26,351	(0)		19
20 Adjustments to Beginning Balance	0	0	0	\$0	0		20
21 Net Fund Balance, June 30	\$192,241	\$26,351	\$0	(\$0)	(\$0)		21

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

San Mateo County Community College District
2013-2014 Final Budget
Special Parcel Tax (Fund 61) - Cañada College



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,511,011	2,400,000	2,350,000	2,350,000	2,300,000	100%	3
4 Total Revenue	\$2,511,011	\$2,400,000	\$2,350,000	\$2,350,000	\$2,300,000	100%	4
Expenses							
5 Certificated Salaries	\$1,749,451	\$1,454,457	\$2,172,630	\$1,534,559	\$1,642,906	50%	5
6 Classified Salaries	397,438	335,939	313,927	412,156	368,388	0%	6
7 Employee Benefits	310,413	231,221	304,412	296,591	263,755	8%	7
8 Materials & Supplies	13,859	12,134	6,500	14,289	8,500	0%	8
9 Operating Expenses	39,849	19,195	495,989	37,890	1,014,425	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$2,511,011	\$2,052,947	\$3,293,459	\$2,295,484	\$3,297,975	58%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$0)	\$347,053	(\$943,459)	\$54,516	(\$997,975)		18
19 Beginning Balance, July 1	596,406	596,406	943,459	943,459	997,975		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$596,406	\$943,459	(\$0)	\$997,975	(\$0)		21

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

San Mateo County Community College District
2013-2014 Final Budget
Special Parcel Tax (Fund 61) - College of San Mateo



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,261,854	2,400,000	2,350,000	2,350,000	2,300,000	100%	3
4 Total Revenue	\$2,261,854	\$2,400,000	\$2,350,000	\$2,350,000	\$2,300,000	100%	4
Expenses							
5 Certificated Salaries	\$1,564,809	\$1,524,653	\$1,987,504	\$1,998,062	\$1,815,142	72%	5
6 Classified Salaries	255,163	267,807	398,535	394,561	403,110	16%	6
7 Employee Benefits	245,891	265,735	289,155	324,779	237,228	9%	7
8 Materials & Supplies	77,523	46,768	40,239	24,710	20,457	1%	8
9 Operating Expenses	118,467	39,199	292,259	27,915	61,728	2%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$2,261,854	\$2,144,162	\$3,007,692	\$2,770,027	\$2,537,665	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$255,838	(\$657,692)	(\$420,027)	(\$237,665)		18
19 Beginning Balance, July 1	401,854	401,854	657,692	657,692	237,665		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$401,854	\$657,692	\$0	\$237,665	\$0		21

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

**San Mateo County Community College District
2013-2014 Final Budget
Special Parcel Tax (Fund 61) - Skyline College**



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,569,771	2,409,639	2,350,000	2,350,000	2,300,000	100%	3
4 Total Revenue	\$2,569,771	\$2,409,639	\$2,350,000	\$2,350,000	\$2,300,000	100%	4
Expenses							
5 Certificated Salaries	\$1,328,030	\$1,467,564	\$1,300,172	\$1,695,496	\$749,775	29%	5
6 Classified Salaries	712,479	349,492	377,196	402,200	321,453	12%	6
7 Employee Benefits	404,262	287,838	302,295	321,858	205,293	8%	7
8 Materials & Supplies	125,000	71,137	169,764	75,819	1,023,479	39%	8
9 Operating Expenses	0	149,972	778,568	141,041	294,380	11%	9
10 Capital Outlay	0	0	2,800	0	0	0%	10
11 Total Expenses	\$2,569,771	\$2,326,003	\$2,930,794	\$2,636,415	\$2,594,380	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$83,636	(\$580,794)	(\$286,415)	(\$294,380)		18
19 Beginning Balance, July 1	497,159	497,159	580,795	580,795	294,381		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$497,159	\$580,795	\$0	\$294,380	\$0		21

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

San Mateo County Community College District
2013-2014 Final Budget
Special Parcel Tax (Fund 61) - Districtwide/ Central Services

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	1,207,865	0	0	(63,526)	100,000	100%	3
4 Total Revenue	\$1,207,865	\$0	\$0	(\$63,526)	\$100,000	100%	4
Expenses							
5 Certificated Salaries	\$902,320	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	50,000	0	0	0	0	0%	6
7 Employee Benefits	150,464	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	1,274,079	98,146	100,000	12,945	100,000	100%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$2,376,863	\$98,146	\$100,000	\$12,945	\$100,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$1,168,998)	(\$98,146)	(\$100,000)	(\$76,471)	\$0		18
19 Beginning Balance, July 1	1,174,080	1,174,080	1,075,934	1,075,934	999,463		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$5,082	\$1,075,934	\$975,934	\$999,463	\$999,463		21

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

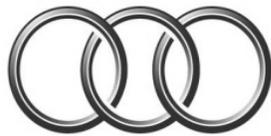
San Mateo County Community College District
2013-2014 Final Budget
Special Parcel Tax (Fund 61) - Total District



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	7,055,081	7,132,066	7,050,000	6,986,474	7,000,000	100%	3
4 Total Revenue	\$7,055,081	\$7,132,066	\$7,050,000	\$6,986,474	\$7,000,000	100%	4
Expenses							
5 Certificated Salaries	\$5,544,611	\$4,446,674	\$5,460,306	\$5,228,117	\$4,207,823	49%	5
6 Classified Salaries	1,415,080	953,237	1,089,658	1,208,917	1,092,951	13%	6
7 Employee Benefits	1,111,030	784,795	895,862	943,228	706,277	8%	7
8 Materials & Supplies	216,382	130,039	216,504	114,817	1,052,437	12%	8
9 Operating Expenses	1,432,395	306,512	1,666,816	219,791	1,470,534	17%	9
10 Capital Outlay	0	0	2,800	0	0	0%	10
11 Total Expenses	\$9,719,499	\$6,621,258	\$9,331,947	\$7,714,870	\$8,530,021	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$2,664,418)	\$510,808	(\$2,281,947)	(\$728,396)	(\$1,530,021)		18
19 Beginning Balance, July 1	2,669,499	2,669,499	3,180,307	3,180,307	2,451,911		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$5,081	\$3,180,307	\$898,361	\$2,451,911	\$921,890		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

Student Financial Aid

(Fund 7)

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



San Mateo County Community College District
2013-2014 Final Budget
Student Aid Fund (Fund 7) - Cañada College

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$4,702,353	\$5,476,622	\$5,492,353	\$5,318,113	\$5,410,546	94%	1
2 State Revenue	105,000	151,284	160,000	136,642	160,000	3%	2
3 Local Revenue	100,000	131,361	140,000	187,259	200,000	3%	3
4 Total Revenue	\$4,907,353	\$5,759,267	\$5,792,353	\$5,642,014	\$5,770,546	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$165,777	\$0	\$167,348	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(4,181)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(4,907,353)	(5,928,231)	(5,792,353)	(5,822,707)	(5,770,546)	100%	16
17 Total Transfers/Other	(\$4,907,353)	(\$5,766,635)	(\$5,792,353)	(\$5,655,359)	(\$5,770,546)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$7,368)	\$0	(\$13,345)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$7,368)	\$0	(\$13,345)	\$0		21

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

San Mateo County Community College District
2013-2014 Final Budget
Student Aid Fund (Fund 7) - College of San Mateo



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$6,779,750	\$6,331,393	\$6,357,002	\$6,543,423	\$6,626,002	92%	1
2 State Revenue	155,000	241,393	250,000	306,984	250,000	3%	2
3 Local Revenue	200,000	237,934	250,000	298,414	310,000	4%	3
4 Total Revenue	\$7,134,750	\$6,810,720	\$6,857,002	\$7,148,821	\$7,186,002	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$18,925	\$0	\$10,828	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(492)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(7,134,750)	(6,845,083)	(6,857,002)	(7,172,984)	(7,186,002)	100%	16
17 Total Transfers/Other	(\$7,134,750)	(\$6,826,650)	(\$6,857,002)	(\$7,162,156)	(\$7,186,002)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$15,929)	\$0	(\$13,335)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$15,929)	\$0	(\$13,335)	\$0		21

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

San Mateo County Community College District
2013-2014 Final Budget
Student Aid Fund (Fund 7) - Skyline College



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$8,411,343	\$9,634,239	\$9,636,676	\$9,639,783	\$9,656,676	96%	1
2 State Revenue	255,000	267,570	273,000	257,017	273,000	3%	2
3 Local Revenue	100,000	158,335	160,000	135,060	150,000	1%	3
4 Total Revenue	\$8,766,343	\$10,060,144	\$10,069,676	\$10,031,860	\$10,079,676	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$211,223	\$0	\$189,516	\$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	(8,766,343)	(10,285,658)	(10,069,676)	(10,234,589)	(10,079,676)	100%	16
17 Total Transfers/Other	(\$8,766,343)	(\$10,074,435)	(\$10,069,676)	(\$10,045,073)	(\$10,079,676)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$14,291)	\$0	(\$13,213)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$14,291)	\$0	(\$13,213)	\$0		21

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

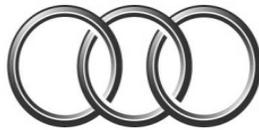
San Mateo County Community College District
2013-2014 Final Budget
Student Aid Fund (Fund 7) - Total District



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$19,893,446	\$21,442,254	\$21,486,031	\$21,501,319	\$21,693,224	94%	1
2 State Revenue	515,000	660,247	683,000	700,643	683,000	3%	2
3 Local Revenue	400,000	527,631	550,000	620,733	660,000	3%	3
4 Total Revenue	\$20,808,446	\$22,630,132	\$22,719,031	\$22,822,695	\$23,036,224	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$395,925	\$0	\$367,692	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(4,673)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(20,808,446)	(23,058,972)	(22,719,031)	(23,230,281)	(23,036,224)	100%	16
17 Total Transfers/Other	(\$20,808,446)	(\$22,667,720)	(\$22,719,031)	(\$22,862,589)	(\$23,036,224)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$37,588)	\$0	(\$39,893)	\$0		18
19 Beginning Balance, July 1	284,278	284,278	246,689	246,689	206,796		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$284,278	\$246,689	\$246,689	\$206,796	\$206,796		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

Retirement Reserve Fund Expendable Trust (Fund 8)

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

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

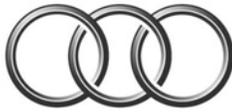
**San Mateo County Community College District
2013-2014 Final Budget**

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



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	207,500	165,241	146,800	1,046	93,586	100%	3
4 Total Revenue	\$207,500	\$165,241	\$146,800	\$1,046	\$93,586	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	30,000	5,000	5,000	13,000	5,000	38%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$30,000	\$5,000	\$5,000	\$13,000	\$5,000	38%	11
Transfers & Other							
12 Transfers In	\$2,380,000	\$1,256,711	\$1,256,000	\$1,301,186	\$3,322,000	-43%	12
13 Other Sources	0	4,240,000	0	6,500,000	0	0%	13
14 Transfers out	0	0	0	0	(1,000,000)	13%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	130%	16
17 Total Transfers/Other	(\$7,620,000)	(\$4,503,289)	(\$8,744,000)	(\$2,198,814)	(\$7,678,000)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$7,442,500)	(\$4,343,048)	(\$8,602,200)	(\$2,210,768)	(\$7,589,414)		18
19 Beginning Balance, July 1	26,537,646	26,537,646	22,194,598	22,194,598	19,983,830		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$19,095,146	\$22,194,598	\$13,592,398	\$19,983,830	\$12,394,416		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Supplemental Information

Page 104 – **Resource Allocation Model**

Page 106 - **2013-14 Board Goals**

Page 108 - **Historical FTES Summary**

Page 110 - **Enrollment Fee History**

Page 111 - **Associated Student Body Reports**

Page 134 - **Debt Services Payment Schedule**

Page 135 - **Cash Flow Summary (6/30/13)**

Page 136 - **CCFS-311Q Report (6/30/13)**

Page 139 - **County Investment Pool Rates**

Page 140 - **County Pool vs. LAIF Rates**

Resource Allocation: 13/14 Budget Scenario

Worksheet A

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

Current Allocations are:

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
12/13 Site Allocations	\$ 28,019,676	\$ 16,286,933	\$ 27,927,242	\$ 10,682,146	\$ 9,769,159	\$ 24,996,214	\$ 117,681,369
	38.8%	22.5%	38.7%				
12/13 FTES	8,158	4,380	7,612				20,150
11/12 FTES	8,104	4,366	7,531				20,001
10/11 FTES	8,253	4,763	8,265				21,282
09/10 FTES	8,514	4,639	7,921				
08/09 FTES	8,140	4,777	9,354				
5 yr average	8,234	4,585	8,137				20,955
Percent of total	39.3%	21.9%	38.8%				

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

Base Allocation	\$ 22,415,741	\$ 13,029,547	\$ 22,341,793				\$ 57,787,081
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Allocate 20% of the existing funding to each college based on the 5 yr average of FTES

FTES Allocation	\$ 5,676,308	\$ 3,161,000	\$ 5,609,462				\$ 14,446,770
-----------------	--------------	--------------	--------------	--	--	--	---------------

Add the two amounts together and compare to 12/13 Site Allocations

Total	\$ 28,092,049	\$ 16,190,547	\$ 27,951,255				\$ 72,233,851
Change from Site Alloc	\$ 72,373	\$ (96,387)	\$ 24,014				\$ 0

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

Adjustment #1	\$ 72,373	\$ -	\$ 24,014				\$ 96,387
---------------	-----------	------	-----------	--	--	--	-----------

2. Allocate any increase in Central Services costs.

Based on 13/14 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Increased Costs						\$ 3,697,230	\$ 3,697,230

3. Allocate \$3.01 per square foot increase over previous year.

Change from Fall 12 to Fall 13 Space Inventory Report

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
					\$ -	\$ -	\$ -

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

Based on FTES Goals for 13/14

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
13/14 FTES	8,455	4,494	7,819				20,769
New 5 yr average	8,297	4,529	7,830			0	20,655
Change in 5 yr average	63	(56)	(307)			0	(300)

Add 0% COLA to 12/13 per FTES allocation of \$3729 to get \$3729 per FTES.

Growth allocation	\$ 234,973	\$ (210,361)	\$ (1,144,500)			\$ -	\$ (1,119,888)
International Students	\$ 238,426	\$ 29,760	\$ 313,651				\$ 581,837
Total	\$ 473,399	\$ (180,601)	\$ (830,849)				\$ (538,051)

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

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

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Growth allocation				\$ (165,612)	\$ (75,729)		\$ (241,341)
International Students				\$ 116,367		\$ (60,410)	\$ 55,957
Total	\$ -	\$ -	\$ -	\$ (49,245)	\$ (75,729)	\$ (60,410)	\$ (185,383)

Adopted Budget 8/28/2013

6. Allocate any special amounts agreed upon.

Allocate 13/14 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	\$ 193,836	\$ 162,965	\$ 199,174	\$ 116,301	\$ 69,735	\$ 173,743	\$ 915,754
Software	\$ 447,763	\$ 314,019	\$ 530,894	\$ 199,668	\$ 121,959	\$ 3,115,097	\$ 4,729,399
Other	\$ (119,951)	\$ (89,146)	\$ (128,342)	\$ (227,446)			\$ (564,885)
	\$ (4,553)	\$ (4,553)	\$ 90,447	\$ 350,000	\$ 122,735	\$ 13,659	\$ 567,735
	\$ 517,094	\$ 383,284	\$ 692,173	\$ 438,523	\$ 314,430	\$ 3,302,499	\$ 5,648,003

(A)

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

Assume the district receives 1% 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	\$ 117,681,369	12/13 FTES	18,965	(Funded, includes NR & Appren)
0% COLA	\$ -	13/14 FTES	20,177	(Estimated actual)
Growth	\$ 1,480,834	Funded Growth	1,212	
Other Revenue	\$ 7,240,368	Deficit budget	-	
13/14 Revenue	\$ 126,402,571	Reserve for futu	-	
Increase	\$ 8,721,202			
Plus deficit budget/less	\$ 8,721,202			
Less allocations:				
1. Adjustment #1	\$ 96,387			
2. Central Svcs	\$ 3,697,230			
3. Square Footage	\$ -			
4. Growth	\$ (538,051)			
5. DO & Facilities	\$ (185,383)			
6. Special Allocations	\$ 5,648,003			
	\$ 8,718,186			
Available for allocation	\$ 3,017			

(B)

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
12/13 Site Allocations	\$ 28,019,676	\$ 16,286,933	\$ 27,927,242	\$ 10,682,146	\$ 9,769,159	N/A	\$ 92,685,155
% of Total	30%	18%	30%	12%	11%		
Adjustment #7	\$ 912	\$ 530	\$ 909	\$ 348	\$ 318	\$ -	\$ 3,017

8. Final allocations

Sum the 12/13 Site Allocations with all of the adjustments.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
12/13 Site Allocations	\$ 28,019,676	\$ 16,286,933	\$ 27,927,242	\$ 10,682,146	\$ 9,769,159	\$ 24,996,214	\$ 117,681,369
1. Adjustment #1	\$ 72,373	\$ -	\$ 24,014	\$ -	\$ -	\$ -	\$ 96,387
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,697,230	\$ 3,697,230
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Growth	\$ 473,399	\$ (180,601)	\$ (830,849)	\$ -	\$ -	\$ -	\$ (538,051)
5. DO & Facilities	\$ -	\$ -	\$ -	\$ (49,245)	\$ (75,729)	\$ (60,410)	\$ (185,383)
6. Special Allocations	\$ 517,094	\$ 383,284	\$ 692,173	\$ 438,523	\$ 314,430	\$ 3,302,499	\$ 5,648,003
7. Adjustment #7	\$ 912	\$ 530	\$ 909	\$ 348	\$ 318	\$ -	\$ 3,017
Total Increase	\$ 1,063,778	\$ 203,214	\$ (113,754)	\$ 389,626	\$ 239,019	\$ 6,939,319	\$ 8,721,202
13/14 Site Allocations	\$ 29,083,454	\$ 16,490,147	\$ 27,813,488	\$ 11,071,771	\$ 10,008,178	\$ 31,935,533	\$ 126,402,571

Prop 30/One Time \$ 1,177,934 \$ 684,695 \$ 1,174,049 \$ 449,073 \$ 410,691 \$ 3,896,442

Total Allocation \$ 30,261,389 \$ 17,174,842 \$ 28,987,537 \$ 11,520,844 \$ 10,418,869 \$ 31,935,533 \$ 130,299,013

Tentative \$ 29,952,243 \$ 17,024,179 \$ 28,430,460 \$ 10,970,522 \$ 10,247,321 \$ 29,726,499 \$ 126,351,224

Change \$ 309,146 \$ 150,663 \$ 557,076 \$ 550,322 \$ 171,548 \$ 2,209,034 \$ 3,947,790

Facilities Square Footage 1,620,579
 50% of funds per sq. foot \$ 3.01
 50% of funds for growth 6.8%
 District Office percentage 14.8%

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

2013-14 BOARD GOALS

In adopting the following goals for 2013-14, the Board of Trustees commits itself to work collaboratively with faculty, staff and students to complete the work outlined below.

1. Maintain fiscal stability; continue to scrutinize programs and services to assure that they are most relevant, meeting community needs, and aligned with the District's core mission of transfer, career-technical education and basic skills. Continue efforts identified in the District's Strategic Plan to provide educational opportunities that "increase access, success, equity, choice and convenience."
2. Review the Board's adopted "Core Values" statement and revise it to fit current circumstances. Use the Core Values statement as a guide for strategically restructuring the administrative, academic and student support organizations and staffing levels and for realigning educational programs as needed in order to assure that the Colleges are meeting community educational needs.
3. Aggressively protect local control and retention of property taxes by maintaining a presence in Sacramento; good communication with our local legislators; and participation in the Oversight Committees overseeing the wind down of Redevelopment Agencies.
4. Continue efforts to build energy efficient infrastructure and facilities; and adopt green/clean and sustainable practices. Continue commitment to sustainability through LEED certification of new construction and renovation projects, promotion of energy efficiency initiatives and green management practices. Support College and Districtwide sustainability committees. Continue to explore opportunities to further incorporate sustainable practices and materials into procurement and operational processes.
5. Establish student success benchmarks and activities to achieve those benchmarks based on relevant completion metrics identified by the District Research Committee and the District Strategic Planning Committee.
6. Increase access to learning opportunities and increase flexibility to achieve student success and institutional effectiveness. Ensure that the Colleges meet sustainable continuous quality improvement levels in Student Learning Outcomes Assessment. Continue to expand online course offerings using the best tools and strategies available to offer online certificate and degree programs. Expand concurrent enrollment opportunities. Ensure that students develop the skills and competencies needed in the 21st century, and have the digital literacy skills required in their discipline, profession and/or career. In addition, continue to build strong partnerships with both local high schools and four-year universities to enhance learning opportunities for the community.

7. Complete the Community Needs Assessment that was undertaken in 2012-13. Remaining tasks include the student surveys and several more industry segment focus groups. Purpose is to assure that educational needs of the community are met and to identify skills gaps and emerging job opportunities that require postsecondary training programs. Through this effort and as envisioned in the District Strategic Plan, the District is identifying key business partners who can help design needed new courses and programs. Use the information gathered from the needs assessment to inform the District's Strategic Plan for 2013-2020.
8. Continue to develop efficient, financially feasible and collaborative strategies to ensure that faculty and staff are kept current with the pedagogy, technology and other activities that are critical to student success and organizational excellence.
9. Continue to prepare for accreditation visits that will take place in October 2013. Review and approve College Self Studies that document the Colleges' ongoing, systematic efforts to assure continuous quality improvement. Complete Trustee education on accreditation. Keep apprised of accreditation progress by way of periodic briefings and presentations from the ACC. Through the State Chancellor's Office, advocate for accreditation policy that ensures due process for all institutions.
10. Broaden global perspective and enrich our cultural and educational diversity by fostering institutional relationships abroad; attracting international students to our campuses; and offering teach/study abroad opportunities for faculty and students. Concentrate outreach and recruitment activities in countries and regions sending the largest number of international students to the U.S. Use revenue from international tuition to provide additional classes and services for students. As international education is defined and continues to grow at the Colleges, leverage the experiences of our international students to globalize our curriculum. Determine other implications of a larger international student population on District programs and services.
11. Actively support legislation that would place a constitutional amendment on the ballot to reduce the majority needed to pass a school or college parcel tax from 66.67% to 55%. Carefully consider all options and potential timing for securing additional voter support for college and district operations and facilities, e.g. parcel tax, bond and/or COP.
12. Build strong relationships with local cities and other school districts. Hold joint Board meetings with City Councils and/or School Boards to discuss common issues and opportunities. Invite public partners to use College facilities for official functions.

Adopted March 21, 2013

FTES Analysis

	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Actual 2009-2010</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>
College of San Mateo										
Resident										
Fall & Spring	8,059	7,561	7,311	7,423	7,686	8,022	8,062	7,002	6,706	6,431
Fall & Spring (N/C)										3
Summer (N/C)										
Summer	<u>1,122</u>	<u>989</u>	<u>945</u>	<u>956</u>	<u>992</u>	<u>985</u>	<u>1,093</u>	<u>940</u>	<u>904</u>	<u>888</u>
Total, Resident	9,181	8,550	8,256	8,379	8,678	9,007	9,155	7,942	7,610	7,322
Total, Apprenticeship	131	140	146	156	164	115	94	87	80	83
Flex-time	14	9	12	10	11	16	15	2	2	3
Non-Resident										
Fall & Spring	245	223	234	226	217	198	200	214	204	255
Fall & Spring (N/C)										
Summer (N/C)										
Summer	<u>26</u>	<u>19</u>	<u>21</u>	<u>20</u>	<u>15</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>16</u>	<u>22</u>
Total, Non-Resident	271	242	255	246	232	216	219	235	220	277
College of San Mateo Total	9,597	8,941	8,669	8,791	9,085	9,354	9,483	8,266	7,912	7,685
Canada College										
Resident										
Fall & Spring	3,606	3,631	3,707	3,770	3,938	4,218	4,512	4,203	4,055	3,804
Fall & Spring (N/C)	43	50	43	27	35	38	41	51	33	24
Summer (N/C)	-	2	4	4	5	1	6	10	11	11
Summer	<u>18</u>	<u>298</u>	<u>359</u>	<u>380</u>	<u>402</u>	<u>414</u>	<u>512</u>	<u>398</u>	<u>415</u>	<u>435</u>
Total, Resident	3,667	3,981	4,113	4,181	4,380	4,671	5,071	4,662	4,514	4,274
Flex-time	6	3	3	3	4	7	17	4	3	3
Non-Resident										
Fall & Spring	76	73	71	62	60	88	86	89	77	97
Fall & Spring (N/C)	3	2	1	1	1	1	1	1	1	1
Summer (N/C)	-	-	-	-	-	-	-	0	0	1
Summer	<u>1</u>	<u>2</u>	<u>7</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>11</u>	<u>8</u>	<u>8</u>	<u>11</u>
Total, Non-Resident	80	77	79	71	68	96	98	98	86	110
Canada College Total	3,753	4,061	4,195	4,255	4,452	4,774	5,186	4,764	4,603	4,387
Skyline College										
Resident										
Fall & Spring	6,107	6,014	5,912	5,840	6,345	6,893	7,404	7,093	7,080	6,801
Fall & Spring (N/C)	-	-	-	-	-	47	68	67	71	76
Summer (N/C)							5	4	2	4
Summer	<u>865</u>	<u>826</u>	<u>853</u>	<u>844</u>	<u>868</u>	<u>1,087</u>	<u>1,253</u>	<u>976</u>	<u>1,164</u>	<u>1,130</u>
Total, Resident	6,972	6,840	6,765	6,684	7,213	8,027	8,730	8,139	8,317	8,011
Total, Apprenticeship	9	4	4	3	3	2	5	2	1	2
Flex-time	5	4	9	3	5	6	17	2	2	2
Non-Resident										
Fall & Spring	124	109	97	101	97	88	85	99	109	132
Fall & Spring (N/C)						1	1	1	2	-
Summer (N/C)										-
Summer	<u>18</u>	<u>13</u>	<u>12</u>	<u>10</u>	<u>12</u>	<u>16</u>	<u>14</u>	<u>10</u>	<u>18</u>	<u>21</u>
Total, Non-Resident	142	122	109	111	109	105	100	110	129	153
Skyline College Total	7,128	6,970	6,887	6,801	7,330	8,140	8,852	8,253	8,449	8,168

FTES Analysis

	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Actual 2009-2010</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>
<i>District</i>										
Resident										
Fall & Spring	17,772	17,206	16,930	17,033	17,969	19,133	19,978	18,298	17,841	17,036
Fall & Spring (N/C)	43	50	43	27	35	85	109	118	104	100
Summer (N/C)	0	2	4	4	5	1	11	14	13	15
Summer	<u>2,005</u>	<u>2,113</u>	<u>2,157</u>	<u>2,180</u>	<u>2,262</u>	<u>2,486</u>	<u>2,858</u>	<u>2,314</u>	<u>2,483</u>	<u>2,453</u>
Total, Resident	19,820	19,371	19,134	19,244	20,271	21,705	22,956	20,744	20,441	19,604
Total, Apprenticeship	140	144	150	159	167	117	99	88	81	85
Flex-time	25	16	24	16	20	29	49	8	7	8
Non-Resident										
Fall & Spring	445	405	402	389	374	374	371	402	390	484
Fall & Spring (N/C)	3	2	1	1	1	2	2	2	3	1
Summer (N/C)	0	0	0	0	0	0	0	0	0	1
Summer	<u>45</u>	<u>34</u>	<u>40</u>	<u>38</u>	<u>34</u>	<u>41</u>	<u>44</u>	<u>38</u>	<u>42</u>	<u>54</u>
Total, Non-Resident	493	441	443	428	409	417	417	443	435	540
District Total	20,478	19,972	19,751	19,847	20,867	22,268	23,521	21,283	20,964	20,237

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

Year	Fee History
Prior to 1984	No Enrollment Fee
1984-85	ABXX, 1984 established a mandatory enrollment fee of \$50 per semester (\$100 per year for community college students taking 6 or more credit units and \$5 per unit for students taking less than 6 units). Students taking noncredit classes do not pay the fee. Sunset January 1, 1988.
1985-86	No change from prior year
1986-87	No change from prior year
1987-88	Assembly Bill 2336 extends enrollment fee through January 1, 1992.
1988-89	No change from prior year
1990-91	No change from prior year
1991-92	Senate Bill 381 extends the community college enrollment fee through January 1, 1995. In addition, the bill directs the community colleges to charge a one-year surcharge of an additional \$1 per unit up to a maximum of \$10 per semester for students enrolled during the 1991-92 academic year. For 1991-92, community college students were charged \$6 per unit up to a maximum of \$60 per semester.
1992-93	Effective January 1, 1993, a separate fee of \$50 per unit, with no cap, was set for students with bachelors' degrees. In addition, the enrollment fee was increased to \$10 per unit with no cap for students not having a bachelor's degree.
1993-94	The 1993-94 Budget Act increased the enrollment fee to \$13/unit no cap.
1994-95	No change from prior year
1995-96	No change from prior year. The separate \$50 fee for students with bachelors' degrees sunset on January 1, 1996.
1996-97	No change from prior year
1997-98	No change from prior year
1998-99	The enrollment fee was reduced to \$12 per unit with no cap on the total.
1999-00	The enrollment fee was reduced to \$11 per unit with no cap on the total.
2000-01	No change from prior year
2001-02	No change from prior year
2002-03	No change from prior year
2003-04	The enrollment fee was increased to \$18 per unit with no cap on the total.
2004-05	The enrollment fee was increased to \$26 per unit with no cap on the total.
2005-06	No change from prior year
2006-07	Effective January 1, 2007, the enrollment fee was reduced to \$20 per unit with no cap on the total.
2007-08	No change from prior year
2008-09	No change from prior year
2009-10	The enrollment fee was increased to \$26 per unit with no cap on the total.
2010-11	No change from prior year
2011-12	The enrollment fee was increased to \$36 per unit with no cap on the total.
2012-13	The enrollment fee was increased to \$46 per unit with no cap on the total.
2013-14	No change from prior year



Date: July 10, 2013

To: San Mateo County Community College District

From: Misha Maggi, Student Life and Leadership Manager, Cañada College

Re: Center for Student Life and Leadership Development and Associated Students of Cañada College
Budget Report for the Quarter March 2013-June 2013

The following is a summary highlighting staff, Goals, ASCC, and Clubs, events, activities and current projects, from March 2013-June 2013.

Staff: Center for Student Life and Leadership

Location	Full time staff	Part time staff	Student Assistants
Building 5, rm 354 and Conference room 350	1-Coodinator of Student Activities. (Name changed to Student Life and Leadership Manager)	1-Trish Guevarra hired as a part-time Student Activities Assistant working 20 hours a week. (Name changed to Student Life and Leadership Assistant)	None in the ID office during summer hours after commencement Two (2) in the Center working 15 hours each. All paid for by ASCC.

ASCC

Number of Students elected who are still in ASCC	Number of new ASCC Board members appointed since March-June	Number of ASCC Board members who stepped down March-June	Number of students up for appointment March-June	As of June, ASCC total active voting board members	Total # of Students who were in ASCC at one point between March-June
100%	1	0	9	8	20

ASCC Recruitment of Officers: *Status:* Student elections held April 30-May 2. There were 20 AS Board members, and 8 have been elected for the 2013-2014 year.

ASCC Meetings: Weekly, Tuesdays, 3:15pm-5pm, Building 2, rm 210. After commencement, ASCC meetings occur twice a month on Tuesdays 1:15-3:15

Executive Board Members as of June:

Executive Officers:

- President: Alaa Aissi*
- Vice President: Jolani Chun-Moy*
- Secretary: Maria Ayala*
- Treasurer: Vacant*
- Commissioner of Publicity: Ari Kashaniamin*
- Commissioner of Activities: Jessica Loi*

Senators as of June 30:

Senators:

Ivan Evans
Claire Sharif
Geovanna Moreno

ASCC Goals 2012-2013

ASCC Benchmark Goals

- Leadership-Will attend retreats and conferences. **Status: Progressing**
- Community-Will plan & volunteer at Spirit Thursdays. **Status: Progressing**
- Change-Will attend ASCC, District & Campus Committees meetings. **Status: Progressing**
- Mentorship-Will listen and help other ASCC Officers complete their term in ASCC. **Status: Very good—currently working on curriculum for stronger mentorship program during retreat**

Clubs

2012-2013 Active Clubs	2011-2012 reactivated Clubs	2012-2013 New Clubs Between March-June
18	18 out of 26	0

ASCC Club Goals

Advisors will work with VP of ASCC to update Constitution with any bylaws concerning Clubs and Organizations to make sure Clubs attend IOC to receive funding. **Status: Progressing.**

Advisors create curriculum for a Faculty/Staff advisor for Club Training. **Status: Progressing.**

Conference and Retreat Attendance

March-June

No leadership conferences for students available at this time.

CCCSAA Professional Conference and Gallup Strengths Quest course taken by Advisor Misha Maggi. Working on Certificate of Advising as well as Higher Educational StrengthsQuest Certificate during summer.

ASCC and Club Events and Activities:

Event	Date	Student Participation
Student Trustee Election	March	250
Pie (3.14) Spirit Thursday	March 14	310
International Film Night (Bloody Sunday)	March 20	45
Spring Fling Spirit Thursday	April 11	300
International Film Night (Beautiful Boxer)	April 16	45
Non Violent Sexuality	April 17	85
End of the Year Club Awards	May 3	72
ASCC Elections	May	500
DeStress Fest Spirit Thursday	May 9	310
Commencement	May 25	1200

Upcoming ASCC Events and Activities

Event	Date
Redwood City 4 th of July Parade Spirit Thursday	July 4
IOC Welcome Back Bash	First Week of School
Welcome Week	First and Second Week
ASCC Retreat	Late September
Open House for Center for Student Life	First Week of School

Student ID report

ID Cards Issued March-June

ID Cards Issued during School Year 2012-2013

	Student	Sticker	ASCC	Staff/Faculty	Medical	Rad-tech
August	436	111	0	10	7	18
September	379	39	14	7	3	2
October	146	11	7	8	4	0
November	54	10	2	1	0	0
December	22	5	1	27	0	0
December	9	8	0	0	1	0
January	338	148	0	7	21	1
February <small>(includes CBET)</small>	274	65	6	8	1	0
March	55	17	1	2	0	0

Current Total as of April 22, 2013

Student	Sticker	ASCC	Staff	Medical	Rad-Tech	Middle College
1729	414	31	43	37	21	1

Grand Total: 2276

Grand Total of Student Body Fee Waiver Forms: 21

May IDs: 12

Student ID Office Closed Over Summer.

Update on Current Projects

- 1) **4th of July Float with Pacific Association** Working with the President’s Office and Theater Department to create first float in 15 years **Status:** Progressing
- 2) **Hiring replacement student assistant:** **Status:** Job descriptions posted, needs to be advertised more in summer and resume review in process. Interviews will occur
- 3) **Hiring mascot:** **Status:** Job descriptions posted, needs to be advertised more in summer and resume review in process. Interviews will occur
- 4) **3 unit Leadership Course:** **Status:** Look into spring
- 5) **Update Website for Accreditation:** **Status:** Re-creating all Student Life Pages to be more user friendly, useful
- 6) **Updating Constitution:** Constitution Meetings in Progress
- 7) **Commencement Data Collection:** Data collected and charted and sent to president’s Office
- 8) **Working on Signage and appearance of Office:** Office redecorated fully and benchmarks and student art displayed, signage and bulletin boards re-made and updated for the year to include new staff and social media to get connected

Update on Educational Master Plan Objectives

The Teaching and Learning Objective 1.4: Create and implement a student engagement plan to integrate the college experience inside and outside the classroom, enhance the college experience, and promote retention and success.

Activity	Timeline	Responsible Individuals	Assessment	June 30
1. Create a plan for student engagement which includes such areas as student activities, summer enrich programs, welcome day and college hour.	Fall 2012 Onl-Going	<ul style="list-style-type: none"> • VPSS • Dean, Enrollment Services • Counseling Chair • Student Life Coordinator 	Plan Developed	Had a meeting with VPSS, Counseling Chair, and BTO Specialist to create a leadership pathway. Framework created and more meetings with pathways committee approaching.
2. Implement and evaluate the student engagement plan	Spring 2012 On-going	<ul style="list-style-type: none"> • VPSS • Dean, Enrollment Services • Counseling Chair • Student Life Coordinator 	Evaluations completed for individuals events and activities.	Had a meeting with VPSS, Counseling Chair, and BTO Specialist to create a leadership pathway. Framework created and more meetings with pathways committee approaching.
3. Develop plans that reflect the equity goals of the college in order to address retention issues	Spring 2012	<ul style="list-style-type: none"> • Equity Committee 	Plans developed and implemented	Working on it

Global and Sustainable Objective 4.01: Create sustainability and Social Justice Interest Groups to focus on issues and increase awareness on campus. UPDATE: Researching ways to implement on campus.

*The Strategic Goal Nine and area IIB3b of Accreditation; “Build an educational environment that fosters passion for education, and the leadership and the personal skills necessary for civic engagement/participation”
UPDATE; Continued doing in all the programs.*

Committees Student Life and Leadership Manager Currently Serves as a Member

- Student Services Planning Council
- Safety Committee
- CASAC Chair
- DASAC Member
- Accreditation Chapter for Student Services

Letter of recommendations written for students in the last quarter:

Andrea Ramirez
Marian Allen
Paulino Arsate

New in the Center for Student Life and Leadership:

A whole new look to the office!

New Social Media approaches and creating Social Media Team within ASCC. Views/Talking About ASCC/Activity has gone up 1,200% since March!

Staff/Professional Development

- 1) Update: Coordinator of Student Activities position title changed to Student Life and Leadership Manager and Office/Staff Assistant changed to Student Life and Leadership Assistant
- 2) Attended the CCCSAA Professional Conference to receive a Certificate of Advising
- 3) Attending Currently a Gallup Strengths Quest course and working on as well as Higher Educational Strengths Quest Certificate during summer
- 4) Research and proposal accepted for NASPA Conference. Working with team on final presentations in November.



**ASSOCIATED STUDENTS - CANADA COLLEGE
BALANCE SHEET
AS OF JUNE 30, 2013**

	<u>Jun 30, 13</u>	<u>Jun 30, 12</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 - CASH AND BANK				
1050-1 - WELLS FARGO BANK-NEW CHECKING	\$ 283,853	\$ 349,728	\$ (65,875)	-19%
1060 - CD ACCOUNTS				
1060.1 - CD - RCSSE CREDIT UNION	40,010	40,010	0	0%
1060.2 - CD - WESTERN FIN BANK	30,000	30,000	0	0%
Total 1060 - CD ACCOUNTS	<u>\$ 70,010</u>	<u>\$ 70,010</u>	<u>\$ -</u>	<u>0%</u>
Total 1000 - CASH AND BANK	<u>\$ 353,863</u>	<u>\$ 419,738</u>	<u>\$ (65,875)</u>	<u>-16%</u>
Total Checking/Savings	<u>\$ 353,863</u>	<u>\$ 419,738</u>	<u>\$ (65,875)</u>	<u>-16%</u>
Accounts Receivable				
1210.5 - ALLOWANCE FOR BAD DEBTS	\$ (12,510)	\$ (10,835)	\$ (1,675)	15%
Total Accounts Receivable	<u>\$ (12,510)</u>	<u>\$ (10,835)</u>	<u>\$ (1,675)</u>	<u>15%</u>
Other Current Assets				
1210.1 - ACCOUNTS RECEIVABLE CANADA				
INTEREST RECEIVABLE CDS	\$ 110	\$ 63	\$ 47	75%
STUDENT BODY FEE RECEIVABLE	67,006	77,118	-10,112	-13%
VENDING COMMISSION RECEIVABLE	1,434	466	968	208%
OTHER ACCOUNTS RECEIVABLE	4,608	4,006	602	15%
Total 1210.1 - ACCOUNTS RECEIVABLE CANADA	<u>\$ 73,158</u>	<u>\$ 81,652</u>	<u>\$ (8,495)</u>	<u>-10%</u>
1220 - EMERGENCY LOANS RECEIVABLE				
DEANS LOAN RECEIVABLE	\$ 4,134	\$ 6,685	\$ (2,551)	-38%
EOPS LOAN RECEIVABLE	896	2,405	-1,509	-63%
1220 - EMERGENCY LOANS RECEIVABLE - Other	200	0	200	100%
Total 1220 - EMERGENCY LOANS RECEIVABLE	<u>\$ 5,230</u>	<u>\$ 9,090</u>	<u>\$ (3,860)</u>	<u>-42%</u>
1310.1 - COUNTY INVESMENT POOL-UNION	\$ 63,882	\$ -	\$ 63,882	100%
1310.2 - MARK TO MARKET	\$ (228)	\$ -	\$ (228)	-100%
Total Other Current Assets	<u>\$ 142,042</u>	<u>\$ 90,742</u>	<u>\$ 51,299</u>	<u>57%</u>
Total Current Assets	<u>\$ 483,394</u>	<u>\$ 499,646</u>	<u>\$ (16,251)</u>	<u>-3%</u>
Fixed Assets				
1500 - FIXED ASSETS				
1520.1 - EQUIPMENT				
1510.21 - EQUIPMENT	\$ 40,052	\$ 40,052	\$ -	0%
1520.22 - ACC DEPR - EQUIP	\$ (40,052)	\$ (40,052)	\$ -	0%
Total 1520.1 - EQUIPMENT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Total 1500 - FIXED ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Total Fixed Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
TOTAL ASSETS	<u><u>\$ 483,394</u></u>	<u><u>\$ 499,646</u></u>	<u><u>\$ (16,251)</u></u>	<u><u>-3%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2020 - EMERGENCY LOANS PAYABLE	\$ 6,663	\$ 8,415	\$ (1,752)	-21%
2030 - OTHER LOANS PAYABLE	\$ 6,021	\$ 8,030	\$ (2,009)	-25%
2040 - OTHER FUNDS PAYABLE	\$ 72	\$ 72	\$ -	0%
2050 - CLUBS				
ART CLUB	\$ 10	\$ 79	\$ (69)	-87%
A. S. I. D.	6,247	5,683	564	10%

BEATING THE ODDS COMMUNITY	822	131	690	526%
BRIDGING HISPANIC MINDS	860	796	64	8%
CAÑADA STRIKES BACK	0	8	-8	-100%
CAÑADA VETERANS CLUB	7	474	-467	-99%
CAÑADA COUNTRY CLUB	29	0	29	100%
CHRISTIAN CLUB	8	0	8	100%
DANCE CLUB	277	277	0	0%
EOPS CLUB	809	182	627	345%
E Y W G D	97	97	0	0%
FRISBEE CLUB	32	223	-192	-86%
ICC CLUB	52	0	52	100%
MATH CLUB	1,227	556	671	121%
MISCELLANEOUS CLUB ACCOUNT	170	291	-121	-42%
PEOPLE OF THE PACIFIC	329	329	0	0%
PHI THETA KAPPA	6,807	5,261	1,546	29%
PHOTOGRAPHY	0	212	-212	-100%
PHOTON MASTERS	3,510	5,951	-2,441	-41%
POLITICAL AWARENESS CLUB	137	137	0	0%
PRE MED CLUB	552	552	0	0%
SPECTRUM ALLIANCE CLUB	508	697	-189	-27%
ROBOTICS TEAM CLUB	1,427	501	926	185%
RUSSIAN CLUB	18	18	0	0%
SALSA CLUB	75	284	-210	-74%
S.H.P.E.	821	821	0	0%
TREECO	60	60	0	0%
TRIO CLUB	355	133	221	166%
UNITED AFRICAN STUDENTS UNION	0	285	-285	-100%
WISE CLUB	105	209	-103	-50%
YOUNG LATINO LEADERS OF CAÑADA	554	554	0	0%
Total 2050 - CLUBS	\$ 25,900	\$ 24,800	\$ 1,100	4%
2060 - TRUSTS				
CANADA CHOIRS TRUST	\$ 150	\$ 150	\$ -	0%
ADAPTIVE PE TRUST	1	1	0	0%
ASCC SCHOLARSHIP FUND	1,371	1,371	0	0%
ASSESSMENT TRUST	175	0	175	100%
ATHLETIC ASSISTANCE TRUST	26	26	0	0%
ATHLETIC TRAINER TRUST	330	330	0	0%
ATHLETICS TRUST	84	7,324	-7,240	-99%
BUSINESS WORKFORCE TRUST	205	40	165	413%
C. S. P. A. - ART	403	403	0	0%
C. S. P. A. - DRAMA	34,688	32,526	2,162	7%
C. S. P. A. - MUSIC	2,644	2,644	0	0%
CAREER SERVICES TRUST	7,374	7,039	335	5%
CHILD DEVELOPMENT CENTER	269	269	0	0%
CLASSIFIED COUNCIL TRUST	175	175	0	0%
CLUB ACCOUNT RESERVE FUND	3,341	3,341	0	0%
COOP - ED TRUST	5,704	5,587	117	2%
DANCE TRUST	5,038	3,953	1,085	27%
DISTRICT PAYMENT ACCOUNT	5,464	8,896	-3,432	-39%
EARLY CHILDHOOD EDUCATION	486	486	0	0%
EMERGENCY ASSISTANCE FUND	138	138	0	0%
EMILIO'S FUND	676	676	0	0%
EOPS PARKING AND BUS PASS FUND	1,044	1,044	0	0%
FASHION ATELIER TRUST	13,722	13,591	131	1%
FASHION SHOW PRODUCTION	0	5,605	-5,605	-100%

FITNESS FOR LIFE	31	31	0	0%
HEALTH CENTER TRUST	2,350	2,232	118	5%
HUMANITIES TRUST	1,444	1,444	0	0%
INTERIOR DESIGN TRUST	4,691	4,400	291	7%
LEARNING CENTER TRUST	3,084	1,932	1,152	60%
LIBRARY TRUST	291	441	-150	-34%
MIDDLE COLLEGE TRUST	1,490	1,490	0	0%
MISCELLANEOUS TRUST	-57	43	-100	-233%
PENINSULA CANTARE	100	100	0	0%
PSYCHOLOGICAL SERVICES TRUST	211	211	0	0%
RAD TECH TRUST	4,437	5,615	-1,177	-21%
SAM TRANS	3,092	3,092	0	0%
SCHOLARSHIP TRUST/CANADA	21,695	25,664	-3,969	-15%
SCIENCE DIVISION TRUST	58	58	0	0%
SMART COOKIE SCHOLARSHIP TRUST	2	2	0	0%
STAR PROJECT TRUST ACCOUNT	6,265	6,265	0	0%
STUDENT LIFE TRUST	2,820	694	2,126	306%
STUDENT REP FEE /FORM. POL ACT.	25,515	22,204	3,311	15%
SUMMER BASKETBALL TRUST	180	180	0	0%
UPWARD BOUND TRUST	185	185	0	0%
VENDING RESERVE TRUST ACCOUNT	17,579	17,579	0	0%
VICE PRESIDENT'S SPECIAL TRUST	5,069	3,830	1,239	32%
V-ROC TRUST	200	200	0	0%
Total 2060 - TRUSTS	\$ 184,241	\$ 193,507	\$ (9,265)	-5%
Total Other Current Liabilities	\$ 222,897	\$ 234,824	\$ (11,927)	-5%
Total Current Liabilities	\$ 222,897	\$ 234,824	\$ (11,927)	-5%
Total Liabilities	\$ 222,897	\$ 234,824	\$ (11,927)	-5%
Equity				
3010 - Opening Bal Equity	\$ 141,753	\$ 141,753	\$ -	0%
3020 - Retained Earnings	\$ 123,068	\$ 107,678	\$ 15,391	14%
Net Income	\$ (4,324)	\$ 15,391	\$ (19,715)	-128%
Total Equity	\$ 260,498	\$ 264,822	\$ (4,324)	-2%
TOTAL LIABILITIES & EQUITY	\$ 483,394	\$ 499,646	\$ (16,251)	-3%



**ASSOCIATED STUDENTS - CAÑADA COLLEGE
INCOME STATEMENT
JULY 1, 2012 TO JUNE 30, 2013**

	<u>Jul '12 - Jun 13</u>	<u>Jul '11 - Jun 12</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4010 · ASB GENERAL	\$ -	\$ 244	\$ (244)	-100%
4020 · ATM	742	566	176	31%
4050 · MISCELLANEOUS	94	736	(642)	-87%
4060 · PROGRAMS	13	(1,164)	1,176	-101%
4080 · STUDENT BODY CARD	85,316	97,995	(12,679)	-13%
4090 · VENDING-ACTION	6,212	4,984	1,228	25%
4091 · VENDING-PEPSI	4,421	6,369	(1,948)	-31%
Total 4000 · INCOME	<u>\$ 96,797</u>	<u>\$ 109,730</u>	<u>\$ (12,933)</u>	<u>-12%</u>
Total Income	<u>\$ 96,797</u>	<u>\$ 109,730</u>	<u>\$ (12,933)</u>	<u>-12%</u>
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	\$ 2,850	\$ 4,111	\$ (1,261)	-31%
5020 · BAD DEBTS	1,675	1,928	(253)	-13%
5030 · CEREMONIES	586	206	380	185%
5031 · CLUB ASSISTANCE/ICC	9,970	11,714	(1,744)	-15%
5032 · COLLEGE PROGRAM ASSISTANCE	3,447	5,575	(2,127)	-38%
5033 · CONFERENCE	5,030	5,295	(264)	-5%
5050 · ETHNIC CULTURAL AFFAIRS	2,003	2,532	(529)	-21%
5080 · HOSPITALITY	2,286	1,779	507	29%
5130 · MISCELLANEOUS	883	830	53	6%
5140 · OFFICE SUPPLIES	3,375	3,410	(35)	-1%
5145 · OPERATION	134	464	(330)	-71%
5150 · PROGRAMS	6,028	20,765	(14,737)	-71%
5151 · PUBLICITY	1,384	2,254	(870)	-39%
5152 · SPIRIT THURSDAY	19,328	-	19,328	100%
5170 · RECREATION/GAMES	1,319	-	1,319	100%
5171 · REPAIR & MAINTENANCE	1,729	1,360	369	27%
5182 · STUDENT ACTIVITY CARD	8,614	2,818	5,796	206%
5183 · STUDENT ASSISTANT-SALARY	21,832	18,127	3,705	20%
5184 · STUDENT ASSISTANT-BENEFITS	218	263	(45)	-17%
5210 · VENDING INCOME TRANSFER	8,624	11,353	(2,729)	-24%
Total 5000 · EXPENSES	<u>\$ 101,314</u>	<u>\$ 94,783</u>	<u>\$ 6,532</u>	<u>7%</u>
Total Expense	<u>\$ 101,314</u>	<u>\$ 94,783</u>	<u>\$ 6,532</u>	<u>7%</u>
Net Ordinary Income	<u>\$ (4,517)</u>	<u>\$ 14,947</u>	<u>\$ (19,464)</u>	<u>-130%</u>
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	\$ 421	\$ 459	\$ (37)	-8%
6011 · INVESTMENT GAIN-UNREALIZED	(228)	(15)	(213)	1414%
Total 6000 · OTHER INCOMES	<u>\$ 193</u>	<u>\$ 444</u>	<u>\$ (250)</u>	<u>-56%</u>
Total Other Income	<u>\$ 193</u>	<u>\$ 444</u>	<u>\$ (250)</u>	<u>-56%</u>
Net Other Income	<u>\$ 193</u>	<u>\$ 444</u>	<u>\$ (250)</u>	<u>-56%</u>
Net Income	<u><u>\$ (4,324)</u></u>	<u><u>\$ 15,391</u></u>	<u><u>\$ (19,715)</u></u>	<u><u>-128%</u></u>

Associated Students of College of San Mateo 4th Quarter Report, April 2013 – June 2013

The Associated Students of College of San Mateo (ASCSM) has had a productive second half of the spring 2013 semester. ASCSM has been able to successfully continue to participate in college governance and create a lively and entertaining campus atmosphere for CSM students, faculty, staff, and administrators. Some of the highlights for the second half of the spring 2013 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, the 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 2013:

- ASCSM held their annual Spring Fling Celebration from April 16-18. This year theme was “Monte Carlo” and included music, food, a Casino Day, and a visit from a radio station (LIVE 105).
- The Yoga Club sponsored a workshop with Yogi Pete Guinosso on Friday April 12th and a movie night on April 23rd.
- On April 22rd, the Anatomy Club hosted 50 high schools students from local high schools for a tour of our facilities and several interactive activities.
- The Filipino Club hosted a “Culture Day” on April 25th, sharing the food, dance, and music of the Filipino community.
- The International Student Club hosted their monthly “Country of the Month” featuring the Philippines.

May 2013:

- During this month ASCSM held their elections for the 2013/14 academic year.
- Four students attended the spring SSCCC General Assembly to learn about issues facing community college students statewide.
- Held the 3rd annual WT Film Student Film Contest on May 8th.
- On May 2nd, the Nursing Student Association sponsored a Blood Drive.
- Precisely Pilates Club hosted the 1st Annual Pilates Day on May 4th, offering students a variety of workshops and information regarding Pilates.
- The Latinos Unidos Club held a Cinco de Mayo Celebration, which featured music and food. Additionally, they provided information regard why this celebration to Mexican culture and to dispel misinformation about the day.
- The Psych Club (co-sponsored with the Associated Student Senate) hosted a “No-Street Zone” prior to finals week.

June 2013:

As always this is a slower month for ASCSM. The 2012/2013 ASCSM Senate held their first two meetings for the year. They also hosted their end of the year banquet.



**ASSOCIATED STUDENTS - COLLEGE OF SAN MATEO
BALANCE SHEET
AS AT JUNE 30, 2013**

	<u>Jun 30, 13</u>	<u>Jun 30, 12</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK				
1010 · PETTY CASH	\$ 25	\$ 25	\$ -	0%
1055 · NEW WELLS FARGO-CHECKING	35,682	60,232	-24,550	-41%
Total 1000 · CASH AND BANK	<u>\$ 35,707</u>	<u>\$ 60,257</u>	<u>\$ (24,550)</u>	<u>-41%</u>
Total Checking/Savings	\$ 35,707	\$ 60,257	\$ (24,550)	-41%
Accounts Receivable				
1210.1 · ACCOUNTS RECEIVABLE				
OTHERS	\$ 4,887	\$ 3,197	\$ 1,690	53%
STUDENT REPRESENTATION FEE	6,457	6,675	-218	-3%
STUDENT BODY CARD FEE	91,679	104,801	-13,122	-13%
Total 1210.1 · ACCOUNTS RECEIVABLE	<u>\$ 103,022</u>	<u>\$ 114,673</u>	<u>\$ (11,650)</u>	<u>-10%</u>
1210.2 · ALLOWANCE FOR BAD DEBTS-SBCF	\$ (1,742)	\$ (1,991)	\$ 249	-13%
1220 · EMERGENCY LOANS RECEIVABLE	\$ 1,680	\$ 1,507	\$ 173	11%
1230 · OTHER LOANS RECEIVABLE				
ASCSM VETERANS EMERGENCY LOAN	\$ 1,533	\$ 1,533	\$ -	0%
Total 1230 · OTHER LOANS RECEIVABLE	<u>\$ 1,533</u>	<u>\$ 1,533</u>	<u>\$ -</u>	<u>0%</u>
Total Accounts Receivable	\$ 104,493	\$ 115,722	\$ (11,228)	-10%
Other Current Assets				
1310.1 · COUNTY INVESTMENT POOL	\$ 613,372	\$ 663,160	\$ (49,789)	-8%
1310.2 · INVEST. MARKET TO MARKET ADJ.	\$ (2,160)	\$ 2,806	\$ (4,966)	-177%
Total Other Current Assets	<u>\$ 611,212</u>	<u>\$ 665,966</u>	<u>\$ (54,754)</u>	<u>-8%</u>
Total Current Assets	<u>\$ 751,412</u>	<u>\$ 841,945</u>	<u>\$ (90,533)</u>	<u>-11%</u>
Fixed Assets				
1500 · FIXED ASSETS				
1520.1 · EQUIPMENT				
1520.21 · EQUIPMENT	\$ 17,335	\$ 9,959	\$ 7,376	74%
1520.22 · ACCUM. DEPREC. - EQUIPMENT	\$ (10,942)	\$ (8,443)	\$ (2,499)	30%
Total 1520.1 · EQUIPMENT	<u>\$ 6,392</u>	<u>\$ 1,516</u>	<u>\$ 4,876</u>	<u>322%</u>
Total 1500 · FIXED ASSETS	<u>\$ 6,392</u>	<u>\$ 1,516</u>	<u>\$ 4,876</u>	<u>322%</u>
Total Fixed Assets	<u>\$ 6,392</u>	<u>\$ 1,516</u>	<u>\$ 4,876</u>	<u>322%</u>
TOTAL ASSETS	<u><u>\$ 757,804</u></u>	<u><u>\$ 843,461</u></u>	<u><u>\$ (85,657)</u></u>	<u><u>-10%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · ACCOUNTS PAYABLE	\$ 13,227	\$ 20,818	\$ (7,591)	-36%
Total Accounts Payable	\$ 13,227	\$ 20,818	\$ (7,591)	-36%
Other Current Liabilities				
2020 · EMERGENCY LOAN FUND	\$ 9,999	\$ 9,999	\$ -	0%
2030 · OTHER LOANS				
FOREIGN STUDENT LOAN	\$ 1,524	\$ 1,524	\$ -	0%
LUCILE KOSHLAND LOAN	4,600	4,600	0	0%
Total 2030 · OTHER LOANS	<u>\$ 6,124</u>	<u>\$ 6,124</u>	<u>\$ -</u>	<u>0%</u>
2040 · OTHER FUNDS PAYABLE				
PEACHES WINSTON BOOK FUND	\$ 3,687	\$ 3,687	\$ -	0%
Total 2040 · OTHER FUNDS PAYABLE	<u>\$ 3,687</u>	<u>\$ 3,687</u>	<u>\$ -</u>	<u>0%</u>
2050 · CLUBS				
ACTION TRUST	\$ -	\$ 671	\$ (671)	-100%
ALPHA GAMMA SIGMA	1,562	2,344	-782	-33%

AMER. INST. OF ARCH. STUDENTS	206	2,876	-2,670	-93%
BUSINESS STUDENTS ASSOC.	2,711	2,995	-284	-9%
CHRISTIAN FELLOWSHIP	342	342	0	0%
CLUB ACCOUNT RESERVE	16,955	8,164	8,791	108%
COSMETOLOGY	2,549	3,496	-947	-27%
DENTAL ASSISTING	71	0	71	100%
CSM TOASTMASTERS	0	4	-4	-100%
DISABLE STUDENTS ALLIANCE	37	37	0	0%
EOPS	5,212	2,524	2,687	106%
ETHNIC STUDIES	0	2,283	-2,283	-100%
FILIPINO CLUB	336	336	0	0%
GAY-STRAIGHT ALLIANCE	157	157	0	0%
HORTICULTURE CLUB	12,708	12,708	0	0%
INTERNATIONAL STUDENT UNION	0	3,500	-3,500	-100%
LATINOS UNIDOS	718	718	0	0%
MMLCDC CHILDCARE	6,594	1,228	5,367	437%
NURSING	6,176	6,839	-662	-10%
OPEN HEART YOGA FAMILY	1,155	0	1,155	100%
PERFORMANCE DANCE ENSEMBLE	5,950	6,135	-185	-3%
PHI THETA KAPPA	3,173	1,409	1,764	125%
PILATES CLUB	160	0	160	100%
POLYNESIAN CLUB	804	804	0	0%
SAIFD FLORISTRY	3,132	5,753	-2,620	-46%
SCIENCE CLUB	214	214	0	0%
SPIRIT LEADING ASSOC.	603	603	0	0%
TRANSFER CLUB	38	38	0	0%
TRANSITION TO COLLEGE CLUB	569	569	0	0%
UAB UNITY AMONG BROTHERS	0	5,025	-5,025	-100%
VETERANS ALLIANCE CLUB	86	6	80	1,418%
VISUAL ARTS	1,340	1,340	0	0%
2050 - CLUBS - Other	357	0	357	100%
Total 2050 - CLUBS	\$ 73,917	\$ 73,118	\$ 798	1%
2060 - TRUSTS				
ALUMNI ASSOCIATION	\$ 5,793	\$ 5,793	\$ -	0%
ASCSM AUXILIARY FUND - RESERVE	4,167	4,167	0	0%
ASCSM CONFLICT RESOL. TRAINING	2,400	2,400	0	0%
ASCSM FURNISHINGS TRUST	2,661	2,661	0	0%
ASCSM HEALTH FAIR TRUST	2,500	0	2,500	100%
ASCSM HLTH. CTR LAB & MEDN. FEE	0	5,000	-5,000	-100%
ASCSM LEADERSHIP LIBRARY	375	458	-83	-18%
ASCSM SPEC CULTURAL EVENTS/PROG	2,182	4,702	-2,520	-54%
ASCSM VENDING INCOME V.P. TRUST	25,963	31,118	-5,155	-17%
ASCSM VETERANS EMERGENCY LOAN	2,500	2,500	0	0%
ATHLETICS TRAVEL TRUST	4,366	5,000	-634	-13%
BUS TICKETS	0	2,479	-2,479	-100%
BUS TOKENS	1,555	36	1,519	4,205%
CALSACC REGION 3	2,727	2,727	0	0%
CAREER DEVELOPMENT	3,624	4,910	-1,285	-26%
CCCSAA CA COMM COLLEGE	121	51,839	-51,719	-100%
CLASSIFIED STAFF EVENTS	927	823	104	13%
COLLEGE HOSPITALITY	1,146	2	1,144	52,698%
COMMENCEMENT-GENERAL FUND	0	305	-305	-100%
CSM ACCOUNTING TRUST ACCOUNT	1,482	499	983	197%
CSM COMMUNITY OUTREACH	518	518	0	0%
CSM TAXATION TRUST FUND	2,113	0	2,113	100%
EQUIPMENT/REPLACE RESERVE	2,000	2,000	0	0%
JAPAN DISASTER RELIEF	1,528	1,528	0	0%
LEADERSHIP PROGRAM & TRAINING	4,997	5,012	-15	-0%

LIBRARY	20,929	44,676	-23,748	-53%
LIBRARY TRUST - OPERATING	949	1,327	-378	-28%
MMLCDC-CHILDCARE	2,538	56	2,481	4,406%
MMLCDC CONCERT FUNDRAISER	21,853	29,700	-7,847	-26%
ORIENTATION SCHOOL RELATIONS	4,383	4,383	0	0%
PRESIDENT'S HOSPITALITY	1,674	315	1,359	431%
RESTRICTED CONTINGENCY RESERVE	50,000	50,000	0	0%
SAN BRUNO DISASTER RELIEF	999	999	0	0%
SCHOLARSHIP - PASS THRU	14,177	14,708	-531	-4%
SCHOLARSHIP AWARD CONVOCATION	1,203	1,111	92	8%
SPECIAL PROGRAM SUPPORT FUND	3,142	506	2,636	521%
STUDENT CENTER FUND	3,148	5,345	-2,196	-41%
STUDENT REPRESENTATION FEE	6,041	5,135	907	18%
STUDENT SERVICES SCHOLARSHIP	6,844	6,561	283	4%
STUDENT SVCS. PROF. DEVELOPMENT	94	94	0	0%
TRUST ACCOUNTS RESERVE	23,774	9,064	14,710	162%
TWILIGHT LEAGUE-ATKINSON GRANT	0	5,000	-5,000	-100%
TWILIGHT LEAGUE-BAY MEADOWS	0	9	-9	-100%
TWILIGHT LEAGUE-PCF II	0	5,000	-5,000	-100%
TWILIGHT LEAGUE-SCHOLARSHIP	0	15	-15	-100%
TWILIGHT LEAGUE-UAB	0	4,031	-4,031	-100%
TWILIGHT LEAGUE-WELLS FARGO	0	180	-180	-100%
TWILIGHT-LEAGUE-PCF YR. GRANT	0	214	-214	-100%
VENDING RESERVE	14,100	12,700	1,400	11%
VETERANS SERVICES	8	8	0	0%
VPSS CONTINGENCY FUND	99	696	-598	-86%
VROC RESOURCES FUNDS	520	0	520	100%
WELCOME DAY	3,104	428	2,676	625%
2060 - TRUSTS - Other	963	963	0	0%
Total 2060 - TRUSTS	\$ 256,186	\$ 339,701	\$ (83,515)	-25%
Total Other Current Liabilities	\$ 349,912	\$ 432,629	\$ (82,717)	-19%
Total Current Liabilities	\$ 363,139	\$ 453,447	\$ (90,307)	-20%
Total Liabilities	\$ 363,139	\$ 453,447	\$ (90,307)	-20%
Equity				
3010 - OPENING BALANCE EQUITY	\$ 262,286	\$ 262,286	\$ -	0%
3020 - RETAINED EARNINGS	\$ 127,729	\$ 122,672	\$ 5,056	4%
Net Income	\$ 4,651	\$ 5,056	\$ (406)	-8%
Total Equity	\$ 394,665	\$ 390,015	\$ 4,651	1%
TOTAL LIABILITIES & EQUITY	\$ 757,804	\$ 843,461	\$ (85,657)	-10%



**ASSOCIATED STUDENTS - COLLEGE OF SAN MATEO
INCOME STATEMENT
JULY 1, 2012 TO JUNE 30, 2013**

	<u>Jul '12 - Jun 13</u>	<u>Jul '11 - Jun 12</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 - INCOME				
4020 - ATM	\$ 1,623	\$ 1,392	\$ 231	17%
4030 - CAFE COMMISSION	-	454	(454)	-100%
4065 - RECREATION/GAMES	543	1,370	(828)	-60%
4070 - SPACE RENTAL-VENDOR	1,080	160	920	575%
4080 - STUDENT BODY CARD	124,142	128,520	(4,378)	-3%
4090 - VENDING-ACTION	12,786	10,656	2,130	20%
4091 - VENDING-PEPSI	11,335	16,383	(5,048)	-31%
Total 4000 - INCOME	<u>\$ 151,508</u>	<u>\$ 158,935</u>	<u>\$ (7,427)</u>	<u>-5%</u>
Total Income	\$ 151,508	\$ 158,935	\$ (7,427)	-5%
Expense				
5000 - EXPENSES				
5010 - AWARDS & SCHOLARSHIPS	\$ 1,241	\$ 1,200	\$ 41	3%
5020 - BAD DEBTS	(249)	(131)	(118)	90%
5021 - BANK SERVICE CHARGE	31	62	(31)	-50%
5030 - CEREMONIES	3,428	1,289	2,139	166%
5031 - CLUB ASSISTANCE/ICC	12,817	13,360	(544)	-4%
5032 - COLLEGE PROGRAM ASSISTANCE	10,801	8,134	2,666	33%
5033 - CONFERENCE	12,822	17,877	(5,055)	-28%
5040 - DEPRECIATION	2,499	1,819	680	37%
5050 - ETHNIC CULTURAL AFFAIRS	4,526	-		
5080 - HOSPITALITY	1,870	1,913	(43)	-2%
5140 - OFFICE SUPPLIES	5,707	5,082	625	12%
5145 - OPERATION	4,806	4,871	(65)	-1%
5150 - PROGRAMS	21,631	30,182	(8,551)	-28%
5151 - PUBLICITY	8,604	10,861	(2,257)	-21%
5171 - REPAIR & MAINTENANCE	-	1,993	(1,993)	-100%
5181 - SMALL F.F. & EQUIP	5,680	10,600	(4,920)	-46%
5182 - STUDENT ACTIVITY CARD	1,075	2,409	(1,334)	-55%
5183 - STUDENT ASSISTANT-SALARY	27,695	24,512	3,184	13%
5184 - STUDENT ASSISTANT-BENEFITS	290	464	(174)	-37%
Total 5000 - EXPENSES	<u>\$ 125,274</u>	<u>\$ 136,499</u>	<u>\$ (11,225)</u>	<u>-8%</u>
Total Expense	\$ 125,274	\$ 136,499	\$ (11,225)	-8%
Net Ordinary Income	\$ 26,234	\$ 22,436	\$ 3,798	17%
Other Income/Expense				
Other Income				
6000 - OTHER INCOMES				
6010 - INTEREST	\$ 7,503	\$ 8,918	\$ (1,416)	-16%
6011 - INVESTMENT GAIN-UNREALIZED	(4,966)	1,194	(6,160)	-516%
Total 6000 - OTHER INCOMES	<u>\$ 2,537</u>	<u>\$ 10,113</u>	<u>\$ (7,576)</u>	<u>-75%</u>
Total Other Income	\$ 2,537	\$ 10,113	\$ (7,576)	-75%
Other Expense				
7000 - OTHER EXPENSES				
7020 - VENDING INC. EXP TO V.P. TRUST	\$ 24,120	\$ 27,492	\$ (3,372)	-12%
Total 7000 - OTHER EXPENSES	<u>\$ 24,120</u>	<u>\$ 27,492</u>	<u>\$ (3,372)</u>	<u>-12%</u>
Total Other Expense	\$ 24,120	\$ 27,492	\$ (3,372)	-12%
Net Other Income	\$ (21,583)	\$ (17,380)	\$ (4,204)	24%
Net Income	<u>\$ 4,651</u>	<u>\$ 5,056</u>	<u>\$ (406)</u>	<u>-8%</u>

Associated Students of Skyline College
2012-2013: Budget Report for the 4th Quarter
Summary of Programs and Activities
June 30, 2013

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:

- Accreditation Committee
- Accreditation Writing Teams
- Art on Campus
- Campus Auxiliary Services Advisory Committee
- College Budget Council
- College Council
- Commencement Committee
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Committee on Budget and Finance
- District Shared Governance Council
- District Strategic Planning
- District Students Council
- Ed Policy committee
- Health and Safety Committee
- Institutional Planning
- Program Improvement Viability committee
- Stewardship for Equity, Equal Employment and Diversity (SEEED)
- Technology Advisory Committee

Student Handbook and Academic Planners

Due to budget cuts, the Student Handbook is only available online in a downloadable format <http://www.skylinecollege.edu/centerforstudentlife/studenthandbook.php>.

Recruitment of Students

The ASSC continues to encourage student engagement in activities, events, and student government with the help of handouts, flyers, social media, and giveaways to increase participation and attendance.

Student Identification Cards

The Center for Student Life and Leadership Development continues to produce Student ID Cards for the student body with assistance from the ASSC.

Skyline Organizations and Clubs (SOCC)

The ASSC members always encourage other students to become active on campus by their work through SOCC. They also encourage students who do not find a club that interests them to start their own. This spring, SOCC has one new club: Myanmar American Student Association.

Programs and Events

ASSC Meetings

8/13/12-Present:

ASSC weekly meetings on Tuesdays from 4-6pm

Student Trustee Elections

4/8/13-4/12/13:

Skyline College students chose a representative to be a contender for the San Mateo Community College District position of Student Trustee. David Zay Latt from Skyline College won the election and he now serves as the student representative at District Board meetings.

HAPI Festival

4/17/13:

In celebration of Asian Pacific Islander Heritage, ASSC sponsored HAPI Festival. Students enjoyed brush tattoos, intense rock climbing, and a great lunch. Tahitian and Maori dance performances from the Spirit of Polynesia.

National Poetry Month

4/19/13:

ASSC sponsored the National Poetry Month and students enjoyed music from singer/song writer Dianna Gameros and Poetry from Poet Laureate, educator, and community activist Alejandro Murguia.

Relay for Life

4/27/13:

Nationwide American Cancer Society event to promote awareness, raise funds and support those who have gone through cancer therapy and those who are going through cancer, and the families who are affected by the disease.

ASSC Elections

5/8/13-5/10/13:

Well qualified Skyline College students campaigned for the opportunity to represent the student body and the interest of the college. There were 13 candidates who applied for positions from senator to student body president.

End of the Year Celebration

5/30/13:

Students of the ASSC and student assistants from the Center for Student Life and Development Center celebrated the end of the school year with a breakfast at the grand Palace Hotel followed by a San Francisco Giants vs. Oakland A's day game.

Donation Sponsorships

A Call to Consciousness

5/9/13:

Frankie Reed, United States Ambassador to Fiji, Kiribati, Nauru, Tonga, and Tuvalu islands. Ambassador Reed spoke about educating the global community.

Student Recognition Awards Ceremony

5/9/13:

A ceremony held to honor scholarship recipients as well as donors. Scholarships were awarded to over 130 students. Karl S. Pister scholarship provides \$20,000 to attend University of California, Santa Cruz was awarded to Vanessa Chosa.

Commencement Ceremony

5/24/13:

Juan Sepulveda, Senior Advisor for Hispanic Affairs at the Democratic National Committee (DNC) was the keynote speaker for this year's Commencement Ceremony.

Conferences and Leadership Training

Student Senate for California Committee Colleges Spring General Assembly

4/27/13:

The ASSC sent 3 representatives and one advisor to the SSSCC General Assembly in Burlingame, California. Students discussed State-wide issues and challenges faced by the community college system. They also attended leadership and lobbying workshops.

If you need additional information please contact:

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



**ASSOCIATED STUDENTS - SKYLINE COLLEGE
BALANCE SHEET
AS AT JUNE 30, 2013**

	<u>Jun 30, 13</u>	<u>Jun 30, 12</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 - CASH AND BANK				
1010 - PETTY CASH	\$ 25	\$ 25	\$ -	0.0%
1050.1 - NEW WELLS FARGO CHECKING	\$ 93,513	\$ 116,599	\$ (23,086)	-19.8%
Total 1000 - CASH AND BANK	<u>\$ 93,538</u>	<u>\$ 116,624</u>	<u>\$ (23,086)</u>	<u>-19.8%</u>
Total Checking/Savings	\$ 93,538	\$ 116,624	\$ (23,086)	-19.8%
Accounts Receivable				
1210.2 - ALLOWANCE FOR BAD DEBTS	\$ (3,977)	\$ (3,977)	\$ -	0.0%
1220 - EMERGENCY LOANS RECEIVABLE	\$ (153)	\$ (153)	\$ -	0.0%
Total Accounts Receivable	<u>\$ (4,130)</u>	<u>\$ (4,130)</u>	<u>\$ -</u>	<u>0.0%</u>
Other Current Assets				
1210.1 - ACCOUNT RECEIVABLE SKYLINE				
INTEREST RECEIVABLE	\$ 2,565	\$ 470	\$ 2,094	445.29%
STUDENT BODY CARD RECEIVABLE	\$ 96,782	\$ 110,077	\$ (13,295)	-12.08%
STUDENT REP FEE RECEIVABLE	\$ 20,945	\$ 23,513	\$ (2,568)	-10.92%
STUDENT UNION FEE RECEIVABLE	\$ 19,903	\$ 19,903	\$ -	0.0%
VENDING - NORTH COUNTY	\$ 3,767	\$ 3,767	\$ -	0.0%
VENDING - PEPSI	\$ 1,491	\$ 1,491	\$ -	0.0%
Total 1210.1 - ACCOUNT RECEIVABLE SKYLINE	<u>\$ 145,453</u>	<u>\$ 159,222</u>	<u>\$ (13,769)</u>	<u>-8.65%</u>
1310 - COUNTY INVESTMENT CONTROL				
1310.1 - COUNTY INVESTMENT POOL	\$ 483,093	\$ 474,259	\$ 8,834	1.86%
1310.11 - UNION BANK DAILY DEP CONTROL	\$ 363,658	\$ 291,263	\$ 72,395	24.86%
1310 - COUNTY INVESTMENT CONTROL - Other	\$ (8,654)	\$ (8,654)	\$ -	0.0%
Total 1310 - COUNTY INVESTMENT CONTROL	<u>\$ 838,097</u>	<u>\$ 756,868</u>	<u>\$ 81,229</u>	<u>10.73%</u>
1310.2 - MARK TO MARKET	\$ (2,978)	\$ 3,196	\$ (6,174)	-193.15%
Total Other Current Assets	<u>\$ 980,573</u>	<u>\$ 919,286</u>	<u>\$ 61,286</u>	<u>6.67%</u>
Total Current Assets	<u>\$ 1,069,981</u>	<u>\$ 1,031,780</u>	<u>\$ 38,201</u>	<u>3.7%</u>
Fixed Assets				
1500 - FIXED ASSETS				
1520.1 - EQUIPMENT				
1510.21 - EQUIPMENT	\$ 82,245	\$ 82,245	\$ -	0.0%
1520.22 - ACC DEPR - EQUIP	\$ (79,545)	\$ (79,545)	\$ -	0.0%
Total 1520.1 - EQUIPMENT	<u>\$ 2,701</u>	<u>\$ 2,701</u>	<u>\$ -</u>	<u>0.0%</u>
1500 - FIXED ASSETS - Other	\$ (2,701)	\$ (2,701)	\$ -	0.0%
Total 1500 - FIXED ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Total Fixed Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
TOTAL ASSETS	<u><u>\$ 1,069,981</u></u>	<u><u>\$ 1,031,780</u></u>	<u><u>\$ 38,201</u></u>	<u><u>3.7%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 - ACCOUNTS PAYABLE	\$ -	\$ 1,099	\$ (1,099)	-100.0%
Total Accounts Payable	<u>\$ -</u>	<u>\$ 1,099</u>	<u>\$ (1,099)</u>	<u>-100.0%</u>
Other Current Liabilities				
2030 - OTHER LOANS PAYABLE	\$ -	\$ 3,183	\$ (3,183)	-100.0%
2050 - CLUBS				

CLUBS - CHARTERED				
ADMINISTRATION OF JUSTICE CLUB	\$ 1,093	\$ 1,093	\$ -	0.0%
AMSA (PreMed)	\$ 240	\$ 240	\$ -	0.0%
ANTHROPOLOGY CLUB	\$ 1,186	\$ 902	\$ 284	31.47%
BLACK STUDENT UNION	\$ 690	\$ 625	\$ 64	10.3%
COSMOTOLOGY CLUB	\$ 50,440	\$ 47,868	\$ 2,573	5.38%
ENACTUS	\$ 1,000	\$ -	\$ 1,000	100.0%
ENVIRONMENTAL CLUB	\$ 3,493	\$ 3,286	\$ 207	6.3%
FILIPINO STUDENT UNION	\$ 9,396	\$ 2,938	\$ 6,458	219.77%
GAY STRAIGHT ALLIANCE	\$ 2,889	\$ 2,979	\$ (89)	-3.0%
HEART WRENCHERS CAR CLUB	\$ 1,395	\$ 500	\$ 895	178.97%
HERMANOS ACCOUNTS				
HERMANOS	\$ 2,579	\$ 2,579	\$ -	0.0%
FOOD BANK ACCOUNT	\$ 350	\$ 350	\$ -	0.0%
Total HERMANOS ACCOUNTS	\$ 2,929	\$ 2,929	\$ -	0.0%
Honors Transfer Prog. Club	\$ 1,543	\$ 1,043	\$ 500	47.92%
Intl Students Service Club	\$ 500	\$ -	\$ 500	100.0%
JOURNALISM CLUB	\$ 7,588	\$ 7,405	\$ 184	2.48%
KAPPA BETA DELTA	\$ 51	\$ -	\$ 51	100.0%
LASO-Latin American Student Org	\$ 1,509	\$ 3,085	\$ (1,576)	-51.08%
PALESTINIAN CLUB	\$ 271	\$ 271	\$ -	0.0%
PHI THETA KAPPA	\$ 1,745	\$ 919	\$ 826	89.87%
PHOTO CLUB	\$ 1,090	\$ 1,090	\$ -	0.0%
PODER/SAFER	\$ 1,562	\$ 1,562	\$ -	0.0%
PRE-PHARMACY ASSOCIATION	\$ 500	\$ 500	\$ -	0.0%
PRE-STUDENT OSTEOPATHIC MEDICAL	\$ 500	\$ 500	\$ -	0.0%
PSYCHOLOGY CLUB	\$ 444	\$ -	\$ 444	100.0%
RESPIRATORY THERAPY	\$ 4,352	\$ 1,924	\$ 2,428	126.2%
SACNAS	\$ 1,440	\$ 1,185	\$ 255	21.53%
SCIENCE AND RESEARCH CLUB	\$ 3,122	\$ -	\$ 3,122	100.0%
SKYLINE BADMINTON CLUB	\$ 51	\$ 51	\$ -	0.0%
SKYLINE CERAMICS CLUB	\$ 604	\$ 1,581	\$ (977)	-61.77%
SKYLINE DANCE	\$ 1,321	\$ 1,321	\$ -	0.0%
SKYLINE FELLOWSHIP CLUB	\$ 535	\$ 987	\$ (452)	-45.8%
SKYLINE HOOPS	\$ 7,347	\$ 5,054	\$ 2,293	45.37%
SKYLINE MODEL UNITED NATIONS	\$ 512	\$ -	\$ 512	100.0%
SKYLINE RUNNING CLUB	\$ 0	\$ 137	\$ (137)	-99.93%
SOCIETY OF HISP. PROF ENGINEERS	\$ 1,167	\$ 1,167	\$ -	0.0%
S.P.A.C.E.	\$ 619	\$ 1,269	\$ (650)	-51.22%
SURGICAL TECH CLUB	\$ 1,263	\$ 1,230	\$ 33	2.68%
THEATER CLUB	\$ 4,538	\$ 6,900	\$ (2,362)	-34.23%
TRIO CLUB	\$ 362	\$ 500	\$ (138)	-27.65%
URBAN YOUTH SOCIETY	\$ 500	\$ 500	\$ -	0.0%
VETERANS CLUB	\$ 297	\$ 2,697	\$ (2,400)	-89.0%
WOMEN IN TRANSITION	\$ 957	\$ 957	\$ -	0.0%
Total CLUBS - CHARTERED	\$ 121,044	\$ 107,196	\$ 13,848	12.92%
CLUBS - UNCHARTERED				
Auto Technology Social	\$ 4,142	\$ 3,265	\$ 877	26.87%
Classified Council Fund	\$ 4,258	\$ 3,530	\$ 728	20.62%
Dance Honors Society	\$ 2,781	\$ 2,546	\$ 235	9.23%
Total CLUBS - UNCHARTERED	\$ 11,182	\$ 9,341	\$ 1,840	19.7%
Total 2050 - CLUBS	\$ 132,225	\$ 116,537	\$ 15,689	13.46%
2060 - TRUSTS				
TRUSTS - ASSC				

ASSC	\$ 367,116	\$ 367,116	\$ -	0.0%
ASSC Fundraising Trust				
RELAY FOR LIFE	\$ 77	\$ -	\$ 77	100.0%
ASSC Fundraising Trust - Other	1,662.69	1,662.69	0.00	0.0%
Total ASSC Fundraising Trust	\$ 1,740	\$ 1,663	\$ 77	4.65%
ASSC Scholarship Trust	\$ 3,334	\$ 3,159	\$ 175	5.54%
ATM Fund	\$ 169	\$ 550	\$ (381)	-69.2%
COLLEGE LECTURE SERIES	\$ -	\$ 15,000	\$ (15,000)	-100.0%
Copy Card/Machine Trust	\$ 4,667	\$ 4,652	\$ 15	0.32%
EDUCATION PROGRAMMING ASSC				
OPEN MIC	\$ 1,102	\$ -	\$ 1,102	100.0%
VET RESOURCE CENTER	\$ 2,353	\$ -	\$ 2,353	100.0%
EDUCATION PROGRAMMING ASSC -	\$ 15,425	\$ 16,877	\$ (1,452)	-8.6%
Total EDUCATION PROGRAMMING ASSC	\$ 18,880	\$ 16,877	\$ 2,003	11.87%
Recreation Trust	\$ 22,650	\$ 31,579	\$ (8,929)	-28.27%
SOCC Skyline Org & Clubs Council	\$ 513	\$ 4,228	\$ (3,715)	-87.88%
Student Representation Fee	\$ 96,400	\$ 90,368	\$ 6,032	6.68%
Student Union Fees	\$ (352,810)	\$ (352,810)	\$ -	0.0%
Total TRUSTS - ASSC	\$ 162,659	\$ 182,381	\$ (19,722)	-10.81%
TRUSTS - NON ASSC				
Alumni Association Trust	\$ 144	\$ 144	\$ -	0.0%
Baseball Trust	\$ 223	\$ 243	\$ (20)	-8.1%
Basketball Trust	\$ 3,872	\$ 8,438	\$ (4,565)	-54.11%
Block "S" Society	\$ 3,451	\$ 3,802	\$ (351)	-9.23%
Disabled Program Trust	\$ 16,570	\$ 16,027	\$ 543	3.39%
ECE - EARLY CHILDHOOD DEV	\$ 965	\$ -	\$ 965	100.0%
EOPS Trust	\$ 1,060	\$ 675	\$ 385	57.06%
Friends of the Gallery Theater	\$ 567	\$ 881	\$ (314)	-35.66%
GAIN	\$ 78	\$ 78	\$ -	0.0%
GRADUATION Trust	\$ 10,635	\$ (60)	\$ 10,695	-17,947.22%
Honors Award Ceremony Trust (SRAC	\$ 2,540	\$ 700	\$ 1,840	262.62%
LATINOS UNIDOS! (PROFESIONALES)	\$ 286	\$ 286	\$ -	0.0%
Men's Soccer	\$ 0	\$ 0	\$ -	0.0%
MESA	\$ 465	\$ 465	\$ -	0.0%
PERFORMING ARTS				
SPRING MUSICAL	\$ 4,221	\$ -	\$ 4,221	100.0%
FALL SHOWCASE	\$ 398	\$ -	\$ 398	100.0%
PERFORMING ARTS - Other	\$ 7,468	\$ 7,603	\$ (135)	-1.78%
Total PERFORMING ARTS	\$ 12,087	\$ 7,603	\$ 4,484	58.98%
Retirement Trust	\$ 191	\$ 191	\$ -	0.0%
SAMTRANS Trust	\$ 5,141	\$ 5,141	\$ -	0.0%
Scholarship Donation Fund	\$ 39,601	\$ 38,376	\$ 1,224	3.19%
Skyline Choir	\$ 10,255	\$ 12,455	\$ (2,200)	-17.66%
Skyline College Childrens Ctr.	\$ 3,587	\$ 2,109	\$ 1,478	70.06%
Skyline College Career Trust	\$ 3,258	\$ 2,806	\$ 452	16.11%
Skyline College Health Center	\$ 824	\$ 524	\$ 300	57.26%
Skyline Cross Country Fund	\$ -	\$ 34	\$ (34)	-100.0%
Skyline Library Fund	\$ 2,887	\$ 3,003	\$ (116)	-3.85%
Special Events	\$ 547	\$ 547	\$ -	0.0%
Speech Tournament	\$ 2,714	\$ 2,714	\$ -	0.0%
Statistical Association	\$ 18	\$ 18	\$ -	0.0%
Student Life SAO	\$ 11,484	\$ 12,409	\$ (925)	-7.46%
Talisman Trust	\$ 501	\$ (904)	\$ 1,405	-155.4%
Telecom Network Association	\$ 145	\$ 145	\$ -	0.0%

T L C Trust	\$ 163	\$ 13	\$ 150	1,193.32%
T-Ten Club	\$ 574	\$ 574	\$ -	0.0%
Vending Commission Trust (Hosp)	\$ 34,257	\$ 26,140	\$ 8,117	31.05%
WOMEN'S BASKETBALL	\$ 5,341	\$ -	\$ 5,341	100.0%
Women's Soccer	\$ 4,691	\$ 4,092	\$ 599	14.64%
Women's Volleyball	\$ 1,307	\$ 808	\$ 500	61.85%
Wrestling	\$ 1,206	\$ 1,532	\$ (326)	-21.27%
Total TRUSTS - NON ASSC	\$ 181,637	\$ 152,009	\$ 29,628	19.49%
2060 - TRUSTS - Other	\$ (68)	\$ (68)	\$ -	0.0%
Total 2060 - TRUSTS	\$ 344,227	\$ 334,322	\$ 9,906	2.96%
Total Other Current Liabilities	\$ 476,453	\$ 454,041	\$ 22,411	4.94%
Total Current Liabilities	\$ 476,453	\$ 455,140	\$ 21,312	4.68%
Total Liabilities	\$ 476,453	\$ 455,140	\$ 21,312	4.68%
Equity				
3010 - Opening Bal Equity	\$ 339,660	\$ 339,660	\$ -	0.0%
3020 - Retained Earnings	\$ 236,981	\$ 214,277	\$ 22,704	10.6%
Net Income	\$ 16,888	\$ 22,704	\$ (5,816)	-25.62%
Total Equity	\$ 593,529	\$ 576,640	\$ 16,888	2.93%
TOTAL LIABILITIES & EQUITY	\$ 1,069,981	\$ 1,031,780	\$ 38,201	3.7%



**ASSOCIATED STUDENTS - SKYLINE COLLEGE
INCOME STATEMENT
JULY 1, 2012 TO JUNE 30, 2013**

	<u>Jul '12 - Jun 13</u>	<u>Jul '11 - Jun 12</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4010 · ASB GENERAL	\$ (4,000)	\$ -	\$ (4,000)	-100.0%
4050 · MISCELLANEOUS	\$ -	\$ -	\$ -	0.0%
4065 · RETURNED CHECK FEE - UNION BANK	\$ 100	\$ 120	\$ (20)	-16.67%
4066 · STOP PAYMENT FEE - WFB	\$ 31	\$ -	\$ 31	100.0%
4070 · SPACE RENTAL-VENDOR	\$ 981	\$ 770	\$ 211	27.34%
4080 · STUDENT BODY CARD	\$ 127,264	\$ 132,827	\$ (5,563)	-4.19%
4090 · VENDING-NORTH COUNTY	\$ -	\$ (10,433)	\$ 10,433	100.0%
4091 · VENDING-PEPSI	\$ -	\$ (6,439)	\$ 6,439	100.0%
Total 4000 · INCOME	<u>\$ 124,376</u>	<u>\$ 116,845</u>	<u>\$ 7,531</u>	<u>6.45%</u>
Total Income	\$ 124,376	\$ 116,845	\$ 7,531	6.45%
Expense				
5000 · EXPENSES				
5005 · ASSC PRESIDENT ACCOUNT	\$ 6	\$ 420	\$ (414)	-98.48%
5010 · AWARDS & SCHOLARSHIPS	\$ 8,500	\$ 4,000	\$ 4,500	112.5%
5030 · CEREMONIES	\$ -	\$ 7,600	\$ (7,600)	-100.0%
5031 · CLUB ASSISTANCE/ICC	\$ 19,699	\$ 12,000	\$ 7,699	64.16%
5032 · COLLEGE PROGRAM ASSISTANCE	\$ 1,300	\$ 12,700	\$ (11,400)	-89.76%
5033 · CONFERENCE/RETREAT/TRAINING	\$ 16,160	\$ 11,278	\$ 4,882	43.29%
5140 · OFFICE SUPPLIES	\$ 5,748	\$ 4,319	\$ 1,430	33.1%
5150 · PROGRAMS	\$ 43,322	\$ 46,080	\$ (2,758)	-5.99%
5151 · PUBLICITY	\$ 1,836	\$ 601	\$ 1,236	205.61%
5180 · DONATION	\$ 6,000	\$ 5,000	\$ 1,000	20.0%
5181 · SMALL F.F. & EQUIP	\$ -	\$ 162	\$ (162)	-100.0%
5182 · STUDENT BODY CARD	\$ 1,301	\$ 329	\$ 972	295.73%
5183 · STUDENT ASSISTANT-SALARY	\$ 8,272	\$ 950	\$ 7,322	770.71%
5184 · STUDENT ASSISTANT-BENEFITS	\$ 96	\$ 19	\$ 77	404.79%
Total 5000 · EXPENSES	<u>\$ 112,242</u>	<u>\$ 105,458</u>	<u>\$ 6,783</u>	<u>6.43%</u>
Total Expense	\$ 112,242	\$ 105,458	\$ 6,783	6.43%
Net Ordinary Income	\$ 12,134	\$ 11,386	\$ 748	6.57%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	\$ 10,928	\$ 9,892	\$ 1,037	10.48%
6011 · INVESTMENT GAIN-UNREALIZED	\$ (6,174)	\$ 1,426	\$ (7,600)	-533.03%
Total 6000 · OTHER INCOMES	<u>\$ 4,755</u>	<u>\$ 11,318</u>	<u>\$ (6,563)</u>	<u>-57.99%</u>
Total Other Income	\$ 4,755	\$ 11,318	\$ (6,563)	-57.99%
Net Other Income	\$ 4,755	\$ 11,318	\$ (6,563)	-57.99%
Net Income	<u><u>\$ 16,888</u></u>	<u><u>\$ 22,704</u></u>	<u><u>\$ (5,816)</u></u>	<u><u>-25.62%</u></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>2012 GO</u>	
	<u>SERIES A</u>	<u>SERIES B</u>	<u>SERIES C</u>	<u>SERIES A</u>	<u>SERIES B</u>		<u>Refunding Bonds</u>	<u>Total Payment</u>
2003	\$ 6,645,013							\$ 6,645,013
2004	6,976,627					\$ 515,790		7,492,417
2005	7,322,977	\$ 1,061,410				1,497,456		9,881,843
2006	4,695,827	3,072,487				748,729		8,517,043
2007	4,818,977	2,441,287	\$ 1,299,762	\$ 13,347,693	\$ 5,773,125	(Defeasances on April 2006)		27,680,844
2008	5,067,177	2,788,087	1,203,864	15,066,137	8,313,300			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	1,024,831							1,024,831
2012**	3,489,200	2,463,338	1,430,213	6,666,563	9,582,800			23,632,112
2013	-	2,632,288	1,497,588	7,475,000	9,692,800		8,439,990	29,737,665
2014	-	2,807,288	1,575,000	7,749,000	10,378,000		8,771,990	31,281,277
2015	-	732,488	1,650,750	7,540,000	11,595,000		11,376,925	32,895,163
2016	3,350,000	732,488	1,735,000	7,860,000	12,333,500		8,579,525	34,590,513
2017	3,660,000	732,488	1,815,000	8,195,000	5,137,750		16,827,525	36,367,763
2018	3,980,000	732,488	1,905,000	8,550,000	5,387,750		17,683,125	38,238,363
2019	4,315,000	732,488	2,005,000	8,925,000	5,127,750		19,108,525	40,213,763
2020	4,680,000	732,488	2,100,000	9,310,000	13,847,750		11,598,725	42,268,963
2021	5,055,000	5,227,488	2,200,000	9,720,000	14,772,750		7,462,925	44,438,163
2022	5,450,000	5,482,488	2,310,000	10,155,000	15,802,750		7,505,125	46,705,363
2023	4,915,000	5,752,488	2,425,000	10,605,000	16,847,750		8,548,875	49,094,113
2024	5,315,000	6,037,488	2,540,000	11,080,000	21,792,750		4,838,000	51,603,238
2025	5,735,000	6,332,488	2,670,000	11,575,000	22,940,750		4,985,000	54,238,238
2026	6,180,000	6,647,488	2,800,000	12,100,000	24,145,500		5,129,250	57,002,238
2027	-	16,297,488	6,595,000	12,645,000	25,412,250		-	60,949,738
2028	-	17,112,488	6,925,000	13,220,000	26,736,000		-	63,993,488
2029	-	17,967,488	7,270,000	13,830,000	28,127,000		-	67,194,488
2030	-	-	26,500,000	14,465,000	29,590,750		-	70,555,750
2031	-	-	13,502,500	-	46,237,000		-	59,739,500
2032	-	-	-	-	48,550,750		-	48,550,750
2033	-	-	-	-	50,979,000		-	50,979,000
2034	-	-	-	-	53,526,500		-	53,526,500
2035	-	-	-	-	56,203,750		-	56,203,750
2036	-	-	-	-	59,010,750		-	59,010,750
2037	-	-	-	-	61,963,000		-	61,963,000
2038	-	-	-	-	65,061,000		-	65,061,000
Total	186,490,269	142,789,310	97,855,736	243,569,806	849,354,725	2,761,975		1,522,821,821

** 2012 GO Bond refunding.

San Mateo County Community College District
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING June 30, 2013

	<u>GENERAL FUND</u>	<u>Payroll Fund</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE & Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
Beg. Cash Balance in County Treasury	15,605,601.58	2,498,034.54	15,864,596.71	34,484,484.45	117,837,838.77	3,352,720.94	45,296.06	-
Cash inflow from operations:								
Year-to-date Income	132,488,804.39		21,218,571.59	30,275,928.18	17,054,071.80	13,054,497.26	23,190,387.68	7,802,231.38
Accounts Receivable	(478,481.65)	(1,322.81)	1,138,004.20	9,596.60	(1,624,346.47)	8,907.76	499,888.77	296,444.29
Deferred Income	2,096,315.73	(640.86)	(1,754,979.77)		(4,998.00)	9,233.62	22,159.50	1,187.64
Cash awaiting for deposit	485,078.14							
Total Income	150,197,318.19	2,496,070.87	36,466,192.73	64,770,009.23	133,262,566.10	16,425,359.58	23,757,732.01	8,099,863.31
Cash outflow for operations:								
Year to date expenditure	132,386,618.47		20,814,991.35	27,190,656.91	21,578,369.97	13,809,245.14	23,230,280.78	10,013,000.00
Advances / Prepaid	(73,782.93)		11,630.78	-	158,399.82	21,713.00	-	-
Account Payable	305,172.75	(4,527,535.99)	510,936.12	211,017.01	(679,721.89)	(150,673.76)	485,134.73	-
Cash Balance From Operations	17,579,309.90	7,023,606.86	15,128,634.48	37,368,335.31	112,205,518.20	2,745,075.20	42,316.50	(1,913,136.69)
Other Cash inflow								
Medical Flex Plan / Revolv. Fund	(348.39)							
TRANS	-							
Trusts (JPA & 3CBG)								
Beg. Investment Balance								
LAIF Balance	86,445.83							52,744.54
County Pool Balance	-							11,245,089.79
Special Bond					5,000.00			-
C.O.P. & Others	9,014,273.28			197.72	4,559.98			9,702,452.30
Total Beg. Balance	9,100,719.11			197.72	9,559.98			21,000,286.63
Y.T.D. Investment Balance								
LAIF Balance	88,810.08							54,187.08
County Pool Balance	-							9,357,241.28
Special Bond					5,984.51			-
C.O.P./Bank CD	14,611,593.52			197.80	-			9,756,855.64
Y.T.D. Balance	14,700,403.60			197.80	5,984.51			19,168,284.00
Net Cash changes from Investment	(5,599,684.49)			(0.08)	3,575.47			1,832,002.63
Net changes from unrealized gain / (loss)	354,373.42			194,305.44	903,444.19	23,296.85		81,134.06
Cash Balance in County Treasury	12,333,650.44	7,023,606.86	15,128,634.48	37,562,640.67	113,112,537.86	2,768,372.05	42,316.50	(0.00)
Net Cash (Excluding TRANS & Trusts)	12,333,650.44	7,023,606.86	15,128,634.48	37,562,640.67	113,112,537.86	2,768,372.05	42,316.50	(0.00)

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD

Fiscal Year: 2012-2013

Quarter Ended: (Q4) Jun 30, 2013

District: (370) SAN MATEO

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2009-10	Actual 2010-11	Actual 2011-12	Projected 2012-2013
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	113,826,726	118,163,257	110,904,919	127,520,416
A.2	Other Financing Sources (Object 8900)	7,518	328,985	2,755,621	4,968,388
A.3	Total Unrestricted Revenue (A.1 + A.2)	113,834,244	118,492,242	113,660,540	132,488,804
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	104,367,092	102,184,745	107,863,652	115,718,820
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	8,019,675	11,659,746	6,820,939	16,667,798
B.3	Total Unrestricted Expenditures (B.1 + B.2)	112,386,767	113,844,491	114,684,591	132,386,618
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	1,447,477	4,647,751	-1,024,051	102,186
D.	Fund Balance, Beginning	14,530,403	15,977,880	20,625,631	19,601,580
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	14,530,403	15,977,880	20,625,631	19,601,580
E.	Fund Balance, Ending (C. + D.2)	15,977,880	20,625,631	19,601,580	19,703,766
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	14.2%	18.1%	17.1%	14.9%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	23,405	21,713	19,530	19,614
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2009-10	2010-11	2011-12	2012-2013
H.1	Cash, excluding borrowed funds		22,369,735	33,968,233	34,485,892
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	13,385,099	22,369,735	33,968,233	34,485,892

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	115,247,986	127,710,462	127,520,416	99.9%
I.2	Other Financing Sources (Object 8900)	0	4,969,321	4,968,388	100%
I.3	Total Unrestricted Revenue (I.1 + I.2)	115,247,986	132,679,783	132,488,804	99.9%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	127,387,573	128,409,316	115,718,820	90.1%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,577,924	17,987,979	16,667,798	92.7%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	128,965,497	146,397,295	132,386,618	90.4%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-13,717,511	-13,717,512	102,186	
L.	Adjusted Fund Balance, Beginning	19,601,580	19,601,580	19,601,580	
L.1	Fund Balance, Ending (C. + L.2)	5,884,069	5,884,068	19,703,766	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	4.6%	4%		

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

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

Contract Period Settled (Specify)	Management	Academic	Classified
		Permanent Temporary	

YYYY-YY	Total Cost Increase	% *						
a. SALARIES:								
Year 1:								
Year 2:								
Year 3:								
b. BENEFITS:								
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? NO
This year? NO
Next year? NO

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

CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-311Q
CERTIFY QUARTERLY DATA

CHANGE THE PERIOD

Fiscal Year: 2012-2013

Quarter Ended: (Q4) Jun 30, 2013

District: (370) SAN MATEO

Your Quarterly Data is Certified for this quarter.

Chief Business Officer

CBO Name: Kathy Blackwood

CBO Phone: 650-358-6869

CBO Signature: _____

Date Signed: _____

Chief Executive Officer Name: Ron Galatolo

CEO Signature: _____

Date Signed: _____

Electronic Cert Date: 08/05/2013

District Contact Person

Name: Raymond Chow

Title: CFO

Telephone: 650-358-6742

Fax: 650-574-6574

E-Mail: chow@smccd.edu

California Community Colleges, Chancellor's Office
Fiscal Services Unit
1102 Q Street, Suite 4554
Sacramento, California 95814-6511

Send questions to:

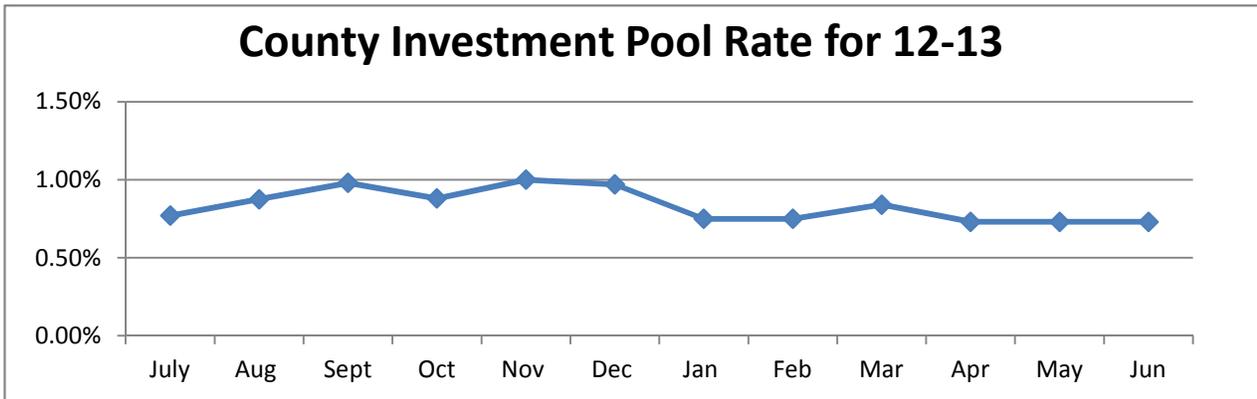
Christine Atalig (916)327-5772 atalig@cccso.edu or Tracy Britten (916)323-6899 tbritten@cccso.edu

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County Interest Rate

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

	06-07	07-08	08-09	09-10	10-11	11-12	12-13
Rate							
July	4.20%	4.87%	3.20%	1.12%	1.25%	1.04%	0.77%
Aug	4.25%	4.75%	3.00%	0.92%	1.48%	1.25%	0.88%
Sept	4.02%	4.65%	3.44%	1.02%	1.64%	1.31%	0.98%
Oct	4.25%	4.65%	2.30%	1.04%	1.25%	1.04%	0.88%
Nov	4.37%	4.65%	2.45%	1.10%	1.25%	1.04%	1.00%
Dec	4.33%	4.66%	2.54%	1.11%	1.04%	1.19%	0.97%
Jan	4.62%	4.62%	2.05%	1.02%	1.10%	1.01%	0.75%
Feb	4.62%	4.32%	1.92%	1.02%	1.15%	1.02%	0.75%
Mar	4.66%	4.52%	1.60%	1.01%	1.12%	1.04%	0.84%
Apr	4.85%	3.40%	1.77%	0.94%	1.07%	1.00%	0.73%
May	4.75%	3.13%	2.15%	1.15%	1.10%	1.00%	0.73%
Jun	4.77%	3.29%	2.42%	1.54%	1.35%	1.02%	0.73%



Quarterly Interest Rate for County Pool Vs Sacramento LAIF

	<u>Pool Qty Rate</u>	<u>LAIF Rate</u>
Sep 11	1.31%	0.38%
Dec 11	1.19%	0.38%
Mar 12	1.04%	0.38%
Jun 12	1.02%	0.38%
Sep 12	0.98%	0.35%
Dec 12	0.97%	0.32%
Mar 13	0.84%	0.28%
Jun 13	0.73%	0.24%

