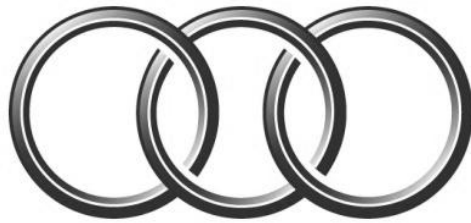


San Mateo County Community College District



2015-2016 Mid-Year Budget Report



**SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT**

2015-16
***Mid-Year Budget
Report***

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Acknowledgements:

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

San Mateo County Community College District 2015-16 Mid-Year Budget Report

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2015-16 Mid-Year Budget Summary

This Mid-Year report provides information about the status of the District's Unrestricted General Fund, as well as summary information about other District funds. It also provides an overview of the Governor's January budget proposal for fiscal year 2016-17.

Since attaining community supported status in fiscal year 2011-12, much of the State budget news as it applies to community colleges does not apply to the San Mateo County Community College District.

State News

Governor Jerry Brown delivered his 2016-17 budget proposal on January 7 and he described it as "being in good shape." General fund revenues and transfers total \$120.6 billion with expenditures of \$122.6 billion. During his presentation, he highlighted other areas of the State budget which could indicate that education is stabilizing. Overall, the budget provides both ongoing and one-time funding for K-12 and community colleges making the current focus toward education policy and student outcomes rather than financial recovery.¹

Governor Brown pointed out that education funding has grown by 51% over the past few years. In 2015-16, increases to education funding have come from property taxes and not the State General Fund and this trend is expected to continue in 2016-17. The Governor made no proposal to change current fee levels in higher education which remain at \$46 per unit for community colleges.

In his message to community colleges, State Chancellor Brice Harris stated that the initial budget shows the Governor's continued commitment to public education. Throughout California, overall reaction to the proposed budget has been positive.

The following are highlights for California Community Colleges (CCCs) as summarized by State Vice Chancellor Dan Troy and the impact to SMCCCD as a community supported District.

- \$114.7 million for increased access which is an increase of 2%. **No impact on SMCCCD.**
- \$200 million to improve and expand workforce consistent with the recommendations by the Task Force on Workforce, Job Creation and Strong Economy. **Grant funds but unsure of impact on SMCCCD.**
- \$48 million for CTE Pathways (SB1070). **Grant funds but unsure of impact on SMCCCD.**
- \$30 million increase to the existing Basic Skills categorical to incentivize and support colleges that successfully implement research-based practices that transition students from basic skills to college-level programs. **Grant funds but unsure of impact on SMCCCD.**
- \$289 million provided for Maintenance and Instructional Equipment where districts will have the flexibility to distribute funds among maintenance, instructional equipment, and drought response activities. **Approximately \$4 million to SMCCCD.**
- \$25 million in innovation awards related to innovative practices in community colleges. **Not clear yet on impact to SMCCCD.**
- \$39 million in Cal Grant for full time student success grant which provides supplemental financial assistance to Cal Grant B recipients taking 12 units or more. **Should assist our students at SMCCCD.**
- \$45 million for Proposition 39 to support energy efficient projects and workforce development. **Should receive around \$500 million.**

The Chancellor's Office has been cautioning districts of the following in the coming years:

- Increases to STRS and PERS employer rates in the next few years, adding that districts will face substantial challenges in funding the rates.

¹ The Annual Workshop on the Governor's Proposed Budget workbook article by School Services of California, page 1.

- Phasing out of Proposition 30, reminding districts that the sales tax portion expires on December 30, 2016 and the income tax portion will end on December 31, 2018. Note that SMCCCD will continue to receive \$100 per FTES through 2018.

Districts have been warned about the rapid growth of retirement obligations based on recent pension reforms and legislation. The State Chancellor's Office has consistently advised on prudent budget planning to meet these future retirement obligations in anticipation of the next economic crisis.

The following chart references future employer rates as provided by School Services of California. The projected PERS rates for 2017-18 through 2019-20 are best estimates at this writing.

Factor	2015-16	2016-17	2017-18	2018-19	2019-20
CalPERS Employer Rate	11.847%	13.05%	16.60%	18.20%	19.90%
CalSTRS Employer Rate	10.73%	12.58%	14.43%	16.28%	18.13%

According to the Legislative Analyst Office's (LAO) analysis of the 2016-17 budget, the State's economic outlook looks positive and assumes that moderate economic growth continues through 2019-20. Under the current conditions, without new commitments by the Legislature, the LAO estimates a sizable reserve of \$11.5 billion at the end of 2016-17, with revenues to exceed expenditures, that leaves the State in a favorable fiscal situation. The LAO report concludes that based on its assumptions, the State is well prepared for the upcoming economic downturn.

The Employment Development Department (EDD) reports that California's unemployment rate is down to 5.7% as of December 2015.²

Currently, the State economy is highly reliant on the Bay Area economy. This includes the areas of San Francisco, Oakland, and San Jose metropolitan regions where the unemployment rates are below the State average as job growth has been increasing in the last year. The rising housing sector (rents and home prices) has dramatically contributed to the robust growth in State and local revenues, specifically property taxes. The LAO report notes that there was a 6% increase in assessed value in fiscal years 2014-15 and 2015-16 compared to the average annual rate of less than ½ percent in the last five years. 2016-17 is projected to have more than 6% growth.³

Community and District Status

The District continues to be community supported, receiving no State apportionment as it is mainly funded by property taxes and student fees.

The stellar economic performance in San Mateo County indicates another favorable year for the District. According to a report from the County of San Mateo Controller, approximately \$1.8 billion will be collected from the 1% general tax countywide in fiscal year 2015-16. This increase is primarily due to a strong real estate market, ownership changes and new construction.⁴

Additionally, the District receives State funding from Proposition 30, the Educational Protection Account (EPA), which is a temporary source of funding from sales and income taxes passed by voters in 2012, as well as for categorical programs and federal financial aid for students.

The District maintains a healthy fiscal condition that is stable and secure, guided by direction from the Board of Trustees, strong leadership by Chancellor Galatolo, and solid fiscal stewardship from District and College staff. It is critical that the District maintain stable funding in order to continue its mission to serve and support the local community and its students.

² http://www.edd.ca.gov/EDD_News.htm

³ <http://www.lao.ca.gov/Publications/Report/3305>

⁴ County of San Mateo Controller's Office Property Tax Highlights, Controller's message, page 2.

District Enrollment

Following is enrollment data provided by the Office of the Vice Chancellor of Educational Services and Planning for Spring 2016. The numbers detailing headcount and enrollment are useful but should not be used to project funding as current funding is primarily based on property taxes. The headcount data reflects the total number of students in attendance regardless of units taken. Course enrollments are the total number of enrollments in each class.

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

End of First Day of Classes

Overview	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	14,283	-0.52%	22,133	-0.66%	22,721	-5.02%	59,137	-2.35%
College Headcounts	6,520	-0.53%	8,935	-0.07%	9,312	-3.22%	24,767	1.40%
FTES*	1,729	1.68%	2,986	-0.10%	3,004	-5.39%	7,720	-1.85%
Load**	464	1.27%	485	-1.39%	504	-0.82%	487	-0.65%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	149	-13.37%	287	7.09%	199	13.07%	635	3.08%
First-Time Transfer	330	2.48%	493	-10.04%	430	-8.70%	1,253	-6.56%
Returning	305	-8.13%	400	-9.91%	456	-12.31%	1,161	-10.42%
Returning Transfer	322	-6.40%	445	3.01%	434	9.39%	1,201	-4.30%
Concurrent K-12	281	-27.58%	355	32.96%	292	-9.60%	928	-5.11%
Continuing	5,133	2.72%	6,955	-0.39%	7,501	-1.99%	19,589	-0.22%
Internet Enrollments	2,454	7.58%	3,257	4.83%	3,885	2.97%	9,596	4.75%

Source: Argos Enrollment Statistic Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 201603 Census Day and then select either Census Enrollment or FTES & WSCH or Section & Load.

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

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

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

***WSCH: Weekly Student Contact Hours

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

SMCCCD 2015-16 and 2016-17 Budget Planning

The Board of Trustees approved the 2016-17 Budget and Planning Calendar in January 2016 (see Pages 82-85). The District Committee on Budget and Finance reviews preliminary income assumptions and expenditure plans for 2016-17. The current model was implemented in the current year to mainly address the District’s community supported status. It reflects District priorities which rely less on enrollment for funding but rather recognizes the need to focus on community needs. Since becoming community-supported, the District undertook an extensive review of its resource allocation model. As in the past, the District Committee on Budget and Finance will review and potentially revise the allocation model annually or as needed.

Cash Flow and Tax Revenue Anticipation Notes (TRANS)

The District receives property taxes which are distributed by the County in December and April. Short-term borrowing through Tax Revenue Anticipation Notes (TRANS) helps cash flow during months without cash inflows. In prior years, the District has issued up to \$30 million in TRANS to cover the District’s needs.

Increased Costs

Like many other districts up and down the State, SMCCCD prepares for increases in health costs as medical costs increase each January. Annual movements on the salary schedule for all employees generally add a 1% cost to the budget. Increased expenditures for employee benefits will be included in the 2016-17 expenditure plans as budget planning begins.

The average percentage increase to medical premiums effective January 1, 2016 is 10.7%. A new plan choice, Health Net, was added. For the last three years, there have been no changes to Delta Dental or VSP (vision care) which remain at the same level. Agreement was reached on employee medical caps with bargaining units in the fall. As contracts are expiring for all bargaining units in June 2016, discussions will commence for the new contract period this spring.

According to the School Services of California Dartboard, the Public Employees Retirement System (PERS) employer contribution rate for 2016-17 is projected to be 13.05 % (up from 11.847%). The PERS Board will adopt an official rate at their Board meeting in May. The employer PERS rate is projected to increase to 19.90% in 2019-20.

Due to the forecasted State Teachers Retirement System (STRS) unfunded liability, the State Legislature has taken action and Governor Brown signed AB1469 that would increase STRS rates, gradually phased in for the next few years. The employer rate for the STRS’ Defined Benefit rate will increase from 10.73% to 12.58% in 2015-16 and is expected to double and reach 18.13% by 2019-20.

Utility and property insurance costs are also projected to increase.

District Committee on Budget and Finance members for 2015-16:

Kathy Blackwood	District Executive Vice Chancellor
Eloisa Briones	Skyline Budget Office
Raymond Chow	District Chief Financial Officer
Mary Concha Thia	Cañada Budget Office
Doug Hirzel	Cañada Academic Senate
Judy Hutchinson	Skyline Budget Office
Barbara Lamson	Skyline Classified
Steven Lehigh	CSM AFT
Vincent Li	CSM Academic Senate
Michele Marquez	Cañada Budget Office
Vickie Nunes	Cañada Classified
Ludmila Prisecar	CSM Budget Office
Jan Roecks	CSM Budget Office
Linda Whitten	Skyline Academic Senate

Student representatives from each College

2015-16 Mid-Year Budget Status

Revenues

The District's revenue received to date is \$88,416,432 or 56.39% of the total revenue budget. Non-resident tuition fees far exceed the projected budget and more than half of property taxes, EPA, interest income and miscellaneous income have been posted at mid-year.

Unrestricted General Fund Revenue	2015-16 Budget	12/31/2015 Actuals	% of Total Budget
PropTaxes and RDA	\$131,683,289	\$74,548,101	56.61%
Proposition 30 (EPA)	1,816,206	982,460	54.09%
Lottery	2,400,000	736,263	30.68%
State PT Faculty Compensation	608,898	193,378	31.76%
Apprenticeship	273,000	141,960	52.00%
Non Resident Tuition	5,297,677	5,523,195	104.26%
Interest Income	1,100,000	718,525	65.32%
Miscellaneous	13,624,352	5,572,552	40.90%
Total Projected Revenue	\$156,803,422	\$88,416,432	56.39%

Expenditures

The District's expenditures to date are \$71,516,469 or 43.97% of the total expenditure budget.

Unrestricted General Fund Expenses	2015-16 Budget	12/31/2015 Actuals	% of Total Budget
Cañada College	\$22,168,175	\$11,399,088	51.42%
College of San Mateo	35,901,765	18,805,046	52.38%
Skyline College	38,513,561	18,748,038	48.68%
District Office/Facilities	24,669,598	11,665,656	47.29%
Central Services	41,383,472	10,898,641	26.34%
Total Expense Budget	\$162,636,571	\$71,516,469	43.97%

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2015. Note that, in addition to Districtwide expenditures, Central Services also serves as a holding account for some allocations to be transferred to the sites at the end of the fiscal year. Additionally, the District has a 9% contingency reserve of more than \$14 million which is reflected in the fund balance.

Transfer of Funds

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

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

General Fund (Unrestricted) – Fund 1

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

1000	Academic Salaries	\$(2,498,150)
2000	Classified Salaries	(885,520)
3000	Employee Benefits	(32,480)
4000	Supplies and Materials	1,890,659
5000	Operating Expenses	(194,444)
6000	Capital Outlay	376,424
7000	Other Outgo	<u>1,462,544</u>
Total		\$119,033

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

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

8800	Local Revenues	\$ 115,524
8900	Other Sources	<u>3,509</u>
Total		\$119,033

Changes in revenue budgets are primarily the result of facilities use, surplus and miscellaneous sales.

General Fund (Restricted) – Fund 3

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

1000	Academic Salaries	\$ 34,105
2000	Classified Salaries	571,229
3000	Employee Benefits	135,764
4000	Supplies and Materials	(211,873)
5000	Operating Expenses	(1,203,052)
6000	Capital Outlay	118,469
7000	Other Outgo	<u>(279,074)</u>
Total		\$741,794

Decreases in the Restricted General Fund budget occurred as a result of transferring international student health insurance to the Unrestricted General Fund and reducing the State allocation for the Student Equity program to the actual fund allocation. This decrease was offset by new external programs that includes federal revenue for the Math Science Engineering Improvement program (MSEIP) at Cañada College. A list of new grants and augmentations to specially funded programs in the Restricted General Fund is located on Page 46.

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

8100	Federal Revenues	\$ 291,348
8600	State Revenues	(461,663)
8800	Local Revenues	600,639
8900	Other Sources	<u>29,160</u>
Total		\$741,794

Capital Outlay Projects Fund – Fund 4

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

2000	Classified Salaries	\$ 487,033
3000	Employee Benefits	117,710
4000	Supplies and Materials	1,349,464
5000	Operating Expenses	2,080,082
6000	Capital Outlay	<u>(190,464)</u>
Total		\$3,843,825

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

Capital Outlay Projects Fund – Fund 4

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

8600	State Revenues	\$2,843,825
8900	Other Sources	<u>1,000,000</u>
Total		\$3,843,825

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

Child Development Fund – Fund 6

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

4000	Supplies and Materials	\$ (295)
5000	Operating Expenses	<u>295</u>
Total		-0-

Changes in expenditure budgets are a result of realignment in supplies to operating expenses.

Trust Fund (Student Aid) – Fund 7

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

7500	Scholarships	\$121,149
7600	Payments to Students	<u>41,760</u>
Total		\$162,909

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

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

8900	Other Sources	<u>162,909</u>
Total		\$162,909

OTHER FUNDS**Self Insurance Fund (Fund 2)**

The Self Insurance Fund (Page 42) provides for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined by the Education Code. Mid-year expenditures of \$690,700 include salary costs and insurance premiums. Transfers into the fund are from Workers' Compensation benefits.

Debt Service Fund (Fund 25)

The purpose of a Debt Service Fund (Page 44) is to account for the accumulation of resources for, and the payment of, general long-term debt and long-term leases. SMCCCD's debt consists of the general obligation bonds for capital outlay. Revenue comes from property taxes.

Restricted General Fund (Fund 3)

The Restricted General Fund (Pages 47-51) includes all specially funded programs which are restricted in their use by law, regulations, donors, or other outside Federal, State and Local agencies. Included in the Restricted General Fund are Health Services and Parking Programs.

Health Services Fund

Mid-year Health Services fee revenue decreased from \$1,417,339 in 2014-15 to \$865,614 in 2015-16. The significant \$551,725 decrease can be attributed to the transfer of medical insurance purchased by international students to the unrestricted general fund. For residents, there has been no increase to the current health fee of \$19 per semester and \$16 for summer school since Fall 2012.

Parking Fund

Mid-year parking fee revenue decreased from \$1,154,647 in 2014-15 to \$1,081,870 in 2015-16. This could primarily be due to enrollment decline at all three Colleges.



There have been no recent changes to parking fees. The parking fee for a full semester remains at \$50 which is the maximum amount permitted by the Education Code. The summer session parking fee is \$25. The two-term Fall/Spring semester parking permit remains at \$90. One-day permits remain at \$2 per day. In accordance with State law, students eligible for a Board of Governor's Grant that waive their enrollment fees pay \$30 per semester for a parking permit.

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 54-55. Project expenditures as of December 31 were \$8,290,375.

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



Capital Improvement Program

The District is nearing completion of the second phase of the Capital Improvement Program (CIP2) with only a handful of projects remaining. To date, Measure A bond funds have generated an interest of \$33.3 million, which increased the Measure A budget from \$468 million to \$501.3 million. As of December 31, 2015, the District has expended \$489,827,580 and committed \$5,306,656 of Measure A funds – 98% of the total authorization.

Continual revision and update to the master schedule and the master budget of the Capital Improvement Program match the funding and programming requirements. However, the District continues to experience a decline in State Capital Outlay funds for projects on all three campuses due to the absence of any State educational facilities bond since 2006.

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

The District has made significant progress in developing procedures and documents to support implementation of the majority of the first wave of projects using the Lease Lease-Back Delivery method as approved by the Board of Trustees in March 2015. In June 2015, a Court of Appeal of the State of California, Fifth Appellate District, published an opinion supporting a challenge of this delivery method. Upon advice of counsel, staff commenced exploration of alternative delivery methods unclouded by judicial challenge. After extensive research, Design Build has been identified as the most optimal delivery method to achieve the goals of the projects and generate success in a highly competitive market. However, the delay caused by legal challenges and subsequent due diligence in researching alternative delivery methods caused approximately 10 months' delay to the program. Staff is working diligently to get the first wave projects to market, and construction on some of the projects should begin in early 2017. As of December 31, 2015, the District has expended \$2,950,692 and committed \$1,433,302 of Measure H funds representing 2% of the total authorization.

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 early February 2016, but are subject to change.



Completed Projects – The following projects were completed during the first half of the fiscal year:

- Tennis Court Office Conversion and new storage shed installation
- Space Needs Analysis (Phase I)
- Remodel to accommodate additional staff in the International Studies Office
- Seismic retrofit for gas lines to Faculty Housing Facility

Active Construction Projects – The following projects are under construction:

- Parking Lot and Roadway Light Upgrade, Phase 2 (LED)
 - Anticipated Completion date: Spring 2016
- New Team House
 - Anticipated Completion date: Summer 2016

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

- Building 1N Kinesiology and Wellness Center
- Building 23N Math/Science/Technology
- Campuswide ADA Mitigation
- Swing Space Planning for Construction

Future State Capital Outlay Funded Projects – The State has informed the District that the following project is approved for future State Capital Outlay funding contingent on the passing of a future educational facilities bond and subsequent confirmation of project priorities by the California Community College Chancellor's Office (CCCCO):

- Building 13 Multiple Program Instructional Center (FPP)
- Building 3 Performing Arts Center Technology and Environmental Modernization (IPP)

College of San Mateo

Completed Projects – The following projects were completed during the second half of the fiscal year:

- North Gateway Project, Phase 2: Demolition of Buildings 21-29, Landscape and Hardscape
- Building 1, 14, 16 Roofing and Colonnades Waterproofing Replacement
- New Star Projector installed in the Planetarium and upgrades to the video projection
- Softball Field Netting, Exterior Signage and Paint Upgrades
- Olympian/Beethoven 2 – relocation of Visitor and Patron Parking
- Pavement marking for Athletic Training and Rehabilitation
- Seismic retrofit for gas lines to Faculty and Staff Housing Facility

Active Construction Projects – The following projects are under construction:

- Parking Lot and Street Light Upgrade, Phase 2 (LED)
 - Anticipated Completion date: Spring 2016
- Softball Turf Replacement
 - Anticipated Completion date: Summer 2016

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

- Building 6 Aquatics Center Pool System Upgrade

- Parking Lot 5 Improvements
- Building 36 Chemistry Ventilation Upgrades
- Solar and Energy Storage
- Building 17 Student Life and Learning Communities Renovation
- Building 3 Humanities and Arts Renovation

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 and subsequent confirmation of project priorities by the CCCC:

- Building 9 Library Modernization (FPP)



Completed Projects – The following projects were completed during the second half of the fiscal year:

- Building 14 Roof Replacement
- Learning Commons, Phase 1 – Creation of new rooms for the Supplemental Instruction Program and New Ergonomic workstations for the Library staff

Active Construction Projects – The following projects are under construction:

- Learning Commons, Phase 2 – Creation of a new Technology-Enhanced Active Learning (TEAL) classroom and Signage Upgrades
- Fabrication Lab to support the STEM Program

- New Team House for Baseball
- Building 2 Signage Upgrades

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

- Building 1N Social Science and Creative Arts
- Building 12N Environmental Science
- Pacific Heights Renovation
- Building 2, 3rd Floor, Global Learning Program Services Renovation
- Parking Lot L Expansion and Parcel B ADA Access
- Swing Space Planning for Construction

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 and subsequent confirmation of project priorities by the CCCCOC :

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



Completed Projects – The following projects were completed during the second half of the fiscal year:

- District Office Deck Waterproofing Replacement

Active Districtwide Projects: The following projects are under construction:

- Districtwide Utility Measurement & Verification
 - Anticipated Completion date: Spring 2016
- DW Network Core Switch Upgrade
 - Anticipated Completion date: Fall 2016
- DW UPS Device (MDF/IDF) Replacement
 - Anticipated Completion date: Fall 2016
- DW Symetra UPS Device (MPOE) Replacement
 - Anticipated Completion date: Summer 2016
- DW Telephone System Replacement
 - Anticipated Completion date: Summer 2016
- DW Network Switch Upgrade
 - Anticipated Completion date: Fall 2016
- DW Evacuation Map Upgrade
- DW Earthquake Preparedness Program
- DW Disaster Response and Recovery for Ongoing Operations

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

- DW ADA Transition Plan Upgrade

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

The following report covers the period July 1, 2015 through December 31, 2015 for the District Auxiliary Services. The District Auxiliary and Commercial Operations, including the three campus Bookstores, cafeterias, vending operations and the San Mateo Athletic Club (SMAC) at the College of San Mateo, are self-sustaining enterprises. All income generated covers the total salaries and expenses generated by these operations. General fund dollars are not used to subsidize District enterprise operations.

Bookstore Sales	2015-16	2014-15	\$ Change	% Change
Regular Merchandise Sales	\$2,927,815	\$2,985,296	\$(57,481)	-1.9%
Computer Products Sales	71,145	59,194	11,951	20.2%
Total Merchandise Sales	2,998,960	3,044,490	(45,530)	-1.5%
Textbook Rental Income	230,303	228,659	1,644	0.7%
Production Service Income	197,695	142,936	54,759	38.3%
Total Sales	\$3,426,958	\$3,416,085	\$10,873	0.3%

Regular merchandise sales have decreased slightly this year compared to last year just as textbook sales continue to struggle. Textbook sales continue to decrease due to a number of factors including the decline in enrollment. Textbook rentals are not represented as sales and, therefore, the more textbooks we rent, the fewer textbooks we sell. In fact, we are realizing the gross margin we would from the sale of a new book on the rental of any book. Textbook rental fee revenue increased 0.7% over last year as the program has matured and continues to serve thousands of students each semester.

Although textbook sales continue to decline, increases in textbook rentals at all three campuses continue. Through December 2015, the textbooks rented to students represent a savings to students of **\$690,909** if the students had to purchase the same textbooks new. The textbook rental program has clearly benefitted students by providing access to course materials in an affordable manner. Since Fall 2005, the textbook rental program has saved students in the District more than \$8 million dollars in course materials costs. This is an incredible achievement and has no rival in the California Community College system. The program began with 35 individual titles and has grown to more than 1,500 titles. Many of these textbooks have been purchased through a series of grants and donated funds as well as from the Bookstores' capital reserve.

The three coffee concessions and convenience departments—World Cup Coffee and Tea at Skyline College, Pony Espresso at Cañada College and PAWS for Coffee at College of San Mateo – continue to give the Bookstores a much needed revenue stream to offset the sales losses in the textbook department. Through the end of December, sales of coffee, snack and convenience items at the three Bookstores stand at \$881,325 compared with \$836,395 last year reflecting a 5% increase over the same period last year. To illustrate, in June 2007, the District Bookstores' total sales in this category for the year were \$210,000. Sales in this category are expected to exceed \$1.6 million with continued steady growth.

Comparative figures are shown below:

Bookstore Recap	2015-16	2014-15	\$ Change	%Change
Operations				
Merchandise Sales	\$2,998,960	\$3,044,490	\$(45,530)	-1.5%
Textbook Rental Income	230,303	228,659	1,644	0.7%

Production Service Income	197,695	142,936	54,759	38.3%
Cost of Goods Sold	1,887,316	1,914,657	(27,341)	-1.4%
Gross Profit from Operations	1,539,641	1,501,428	38,214	2.5%
Total Operating Expenses	1,556,344	1,428,962	127,382	8.9%
Net Income/(Loss) from Operations	(16,703)	72,465	(89,168)	-123.0%
Interest and Other Income	95,021	116,279	(21,258)	-18.3%
Net Income Before Other Expenses	78,318	188,745	(110,426)	-58.5%
District Support				
Contract Income Received	56,507	69,397	(12,890)	-18.6%
Admin Salary & Benefits	34,655	32,726	1,930	5.9%
Other Expenses	38,524	39,685	(1,161)	-2.9%
Net Change in Fund Balance	\$61,646	\$185,732	\$(124,086)	-66.8%

Cost of goods sold decreased slightly this year in line with sales decreases. Total direct operating expenses increased by 8.9% over this same period last year due to salary and benefit cost increases as well as software and hardware maintenance cost increases.

Particularly noteworthy is the \$56,507 represented as “in-kind donations” received. This represents funds paid to the Bookstores from Pepsi according to the terms of the contract. In addition to the \$30,000 in partnership funds the Bookstore receives each year of the contract, Pepsi also pays \$1.50 per case of Pepsi sold by the Bookstores and cafeterias. This money will be completely spent down over the course of the academic year supporting the textbook rental fund as well as supporting a variety of activities at the Colleges that support teaching and learning.

It is expected that this will continue to be a very challenging time for all bookstores in California in general as enrollments continue to flatten or decline. Lower enrollment, the added competition from now numerous outside organizations, particularly in terms of textbook sales, will put added pressure on the Bookstores’ overall financial performance. All District Auxiliary and Commercial Operations are dependent on a strong, stable enrollment for continued success. The Bookstores are committed to focusing efforts to improve service, offer as many lower cost textbook alternatives as possible, continue to grow the rental program, further integrate digital and on-line solutions at all three Colleges, increase the amount of custom and institutionally adopted textbooks Districtwide and further maximize the interest and other income potential. Doing so will assure future growth as we serve the students of the San Mateo County community.

Cafeterias

Beverage, Snack and Food Service Vendors –

- The District’s beverage vending service partner is Pepsi Bottling Group. The contract was awarded effective July 1, 2012, ending on June 30, 2017.
- The District’s snack vending partner is Canteen. The contract was awarded on 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 ending on June 30, 2015 with an option for two one-year renewals thereafter.

Pacific Dining, under the leadership of Rick McMahon, operates the food service at the three District campuses after initially being awarded the contract in June 2007. After their contract expired on June 30, it was renewed to operate the dining facilities on all three campuses. In addition to Pacific Dining’s financial proposal, the Colleges have come to appreciate and rely on donated services from the food service operator to subsidize their budgets and to be able to provide food for special events on campus. The details of Pacific Dining’s donated 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 4 events each year of the contract up to \$500 annually
- Co-sponsor with college president 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. They met or exceeded expectations and have offered the most beneficial financial proposal to the District, and we are very pleased to have them continue as our food service professionals.

Second quarter comparisons are noted below:

Cafeteria Recap	2015-16	2014-15	\$ Change	%Change
Revenues				
Food Service Income	\$98,575	\$88,423	\$10,151	11.5%
Vending Income	36,208	30,098	6,110	20.3%
Interest Income	2,218	2,851	(634)	-22.2%
Event Rental	40,773	39,596	1,177	3.0%
Total Revenues	177,773	160,969	16,804	10.4%
Expenditures	108,222	88,786	19,436	21.9%
Prior Year Adjustment	-	15,761	(15,761)	-100.0%
Net Change in Fund Balance	\$69,551	\$56,422	\$13,129	23.3%

FOOD SERVICE INCOME	2015-16	2014-15	\$ Change	% Change
PACIFIC DINING				
Cañada	\$19,513	\$18,578	\$935	5.0%
CSM	37,844	37,116	728	2.0%
Le Bulldog	13,419	7,746	5,673	73.2%
Skyline	27,798	24,983	2,815	11.3%
Total Food Service Income	\$98,575	\$88,423	\$10,151	11.5%

Compared to the second quarter 2014-15, food service income has increased substantially by 11.5%. Vending income has increased significantly by 20.3% compared to last year due to a repositioning and deployment of vending machines throughout the three Colleges and District Office. Overall expenditures have increased this year primarily due to increased maintenance costs on aging equipment. Event rental income has increased slightly by 3% as we continue to host outside events. Event rental fees are poured back into the facility for continued upgrade, upkeep and enhanced maintenance allowing us to maintain the facility.

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

San Mateo Athletic Club and Aquatic Center

The San Mateo Athletic Club (SMAC) is a professionally managed, wholly District owned, enterprise program sharing the fitness facility with the College of San Mateo. The San Mateo Athletic Club shares the instructional and training space on two levels of the Health and Wellness building that includes a large main floor, 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.

Operating as an enterprise through Auxiliary Services, SMAC is a self-sustaining community-centered, fee-based operation offering numerous service options to the San Mateo campus community and the community-at-large. The concept of a multi-use space enables the District to maximize the use of facility resources and consequently create a revenue stream that will supplement the College budgetary needs including equipment maintenance and replacement.

Over the past four years, SMAC has grown its membership to over 6,000 and it provides health and wellness opportunities to the local community and offers training and certification programs to fitness professionals. SMAC also provides a revenue stream that helps to support the facility and the equipment therein where the college faculty provide teaching and learning to the students at CSM. In addition, SMAC supports the mission and goals of CSM as it continues to engage the local community in an effort to increase the exposure opportunities for the College. This effort continues to be led by an outstanding aquatics facility and programming which has attracted attention from the Peninsula and surrounding areas.

SMAC financial summary:

San Mateo Athletic Club and Aquatic Center	2015-16	2014-15	\$ Change	%Change
Operating Revenues				
Registration & Membership	\$ 1,624,465	\$ 1,516,537	\$ 107,927	7.1%
Personal Training	170,063	150,608	19,455	12.9%
Aquatics	355,909	349,379	6,530	1.9%
Parking	41,238	40,118	1,120	2.8%
Group Exercise	41,092	21,612	19,480	90.1%
Retail	13,577	13,446	131	1.0%
Other Income	9,642	8,153	1,489	18.3%
Total Operating Revenue	2,255,986	2,099,852	156,133	7.4%
Operating Expenses	1,627,353	1,460,387	166,967	11.4%
Net Operating Income/(Loss), prior to District and College Support	628,632	639,466	(10,834)	-1.7%
District Support				
District Support Income	75,891	71,989	3,902	5.4%
District Support Expense	151,185	154,935	(3,750)	-2.4%
Net Income/(Loss) after District Support, prior to College Support	553,338	556,520	(3,182)	-0.6%
College Support Expense	50,000	80,000	(30,000)	-37.5%
Net Income/(Loss) after District & College Support	\$ 503,338	\$ 476,520	\$ 26,818	5.6%

Total operating revenue is 7.4% or \$156,133 ahead of last year for a total of \$2,255,986. Net operating income after expenses has increased over last year as well by 5.6% or \$26,818. One of the many benefits of this enterprise is that SMAC is in a position to replace equipment that is aging or replace equipment with equipment outfitted with superior technology with enterprise funds. Prior to creating SMAC, equipment used by students in the Kinesiology/PE academic program was used far in excess of its useful life due to limited resources for equipment replacement. The District has begun replacing aging equipment this year and has added new treadmills, spin bikes and other equipment that is used and enjoyed by students and members alike.

As a “mature” club, SMAC does not anticipate that it will be able to continue growing at the same rapid rate as had been due to the size of the facility. SMAC will continue to maximize memberships and explore new partnerships by offering more continuing education programs and certification.

Community, Continuing and Corporate Education

Formerly known as Community Education, Community, Continuing and Corporate Education (CCCE) was renamed and joined the Auxiliary Services team in December 2014 with the intent to restore and transform it into a financially self-sustaining powerhouse of programs and initiatives creating an impact for San Mateo County residents, families, businesses, nonprofits and governmental agencies, as well as for international students seeking increased educational opportunities within the San Mateo County Community College District.

As CCCE continues to work collaboratively to “reinvent” the organization, it established new strategic goals for the organization.

The following strategic goals have been established for 2015-2020:

1. Increase Community, Continuing and Corporate Education (CCCE) training and services to San Mateo County residents, families and businesses through increased lifelong learning and professional certifications for adults, expanded academic and fitness programming for youth, and customized workforce training for public and private-sector organizations.
2. Increase revenue-generating contract training for public and private-sector organizations.
3. Develop internationally-recognized, revenue-generating Intensive English Programs for students, educators, administrators and executives.
4. Contribute to the economic development of San Mateo County through collaborative partnerships with industry and workforce/economic development agencies.
5. Increase credit-based enrollments through new credit/non-credit hybrid programming.
6. Create or expand revenue generating programs in collaboration with the San Mateo Athletic Club.

In an effort to achieve its strategic goals, the following are a few select initiatives currently in progress:

- Development of a for-credit Construction Management Certificate and a not-for-credit Revit Certificate in partnership with Skyline College’s Dean of Science, Mathematics and Technology and Dean of Business, Education and Professional Programs.
- Creation of an Emergency Management Academy and the delivery of certified emergency management training for public and private sector employees in San Mateo County.
- Formation of a Nonprofit Leadership Certificate in partnership with the Center for Excellence in Nonprofits (CEN).
- Implementation of customized training programs for San Mateo industry and agencies.
- Development of customized trainings and camps for international professionals and youth.
- Full launch of the Silicon Valley Intensive English Program (SVIEP) at Cañada College.
- Development of “Decode the Code”, a summer Coding Academy for youth which will provide programming and career navigation skills development.

Creation of the Bay Area Pathways Academy (BAPA), a six week summer program for students in grades 7 – 10 that will combine academic courses to support students over the summer along with fitness, aquatic and other confidence-building classes with a particular emphasis on serving foster youth and youth from underserved communities who need academic support and fun programs during the summer with opportunities for mentorship and engagement in the community college environment.

The following represents the financial performance of CCCE through December 2015:

Community, Continuing and Corporate Education	2015-16	2014-15	\$ Change	% Change
Revenues	\$327,149	\$216,732	\$110,418	50.9%
Expenditures				
Salaries and Benefits	208,143	159,757	48,386	30.3%
Other Operating Expenses	222,552	161,347	61,205	37.9%
Total Expenses	430,694	321,104	109,590	34.1%
Net Change in Fund Balance	\$(103,545)	\$(104,372)	\$828	-0.8%

After engineering a fiscal recovery for fiscal year 2014-15, CCCE entered the investment phase of a multi-year growth curve in the current fiscal year, which is projected to yield over a million dollars in new revenues by fiscal year 2017-18. CCCE anticipates continuation of this investment phase in 2015-16 through the third quarter, with the anticipated revenue growth from new programs projected to increase by hundreds of thousands of dollars by fourth quarter, resulting in a significant increase in year-end net revenues. These investments of time, energy and human capital are primarily focused around the development of an all-new children's summer camp, called the Bay Area Pathways Academy, and the simultaneous creation of two Intensive English Programs at Cañada College and Skyline College. The SVIEP received a one-time allocation of \$417,000 to assist with startup costs. Other major initiatives include development of both Corporate and International Education initiatives involving customized training for both local and international organizations.

Child Development Fund (Fund 60)

The Child Development Fund (Pages 68-70) is a special revenue fund that is used to account for the activities of on-campus preschool programs that serve children of students, faculty, and staff. The primary source of revenue is State funding for children who qualify for subsidized care and Board-approved fees assessed for non-subsidized children. As directed by the Board of Trustees, program deficits up to \$200,000 per site in this fund continue to be funded by redevelopment funds.

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

CSM's Child Development Center was awarded a grant of \$11,500 from the Sequoia Healthcare District to continue the development of a health and nutrition education program for preschool children and their parents. The program is in its fifth year and continues to promote healthy lifestyles to help prevent childhood obesity.

Trust Fund/Student Financial Aid (Fund 7)

Awards for Fall 2015 are reflected in this report and total \$9,290,343, a decrease of \$940,768 over the same period last year. The decrease is mostly due to the continued decline in the number of students receiving Federal awards even though the maximum Federal Pell award increased to \$5,775 from \$5,730 in the previous year. Additional Fall 2015 awards, along with those for Spring 2016, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 72-75.

According to the Financial Aid Directors, decline in awards could be attributed to students not maintaining satisfactory academic progress (SAP), expected family contributions (EFC) being higher as families having higher incomes relative to the national average fail to qualify for full awards, students exceeding 90 units, and students not completing the required paperwork. The Colleges have taken action to encourage students to complete their files.

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

Reserve Fund for Post-Retirement Benefits (Fund 8)

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

The District has established a Government Accounting Standards Board (GASB 45) Trust for future other post-employment (OPEB) benefits. An actuarial study will be completed this spring. The trust had a total portfolio value of \$73,362,901 ending December 31, 2015. Amounts from the Retirement Reserve Fund are being transferred periodically to the Futuris Trust Fund.

The Reserve Fund for Post-Retirement Benefits can be found on Page 78.

Associated Students

The following report covers the period July 1, 2015 through December 31, 2015 for the Associated Student Bodies.

Total income and expenditures for the Associated Student Body (ASB) at each College for the second quarter of 2015-16 are listed below:

Associated Students Income	2015-16	2014-15	\$ Change	%Change
Cañada College ASB	\$51,519	\$54,116	\$(2,597)	-4.8%
College of San Mateo ASB	81,786	81,383	403	0.5%
Skyline College ASB	77,373	82,325	(4,953)	-6.0%

Associated Students Expenditures	2015-16	2014-15	\$ Change	%Change
Cañada College ASB	\$27,792	\$30,568	\$(2,776)	-9.1%
College of San Mateo ASB	79,261	61,445	17,816	28.7%
Skyline College ASB	85,203	63,569	21,634	34.0%

Activity card sales are the major source of income for the Associated Students. Sales at all three Colleges have decreased compared to same period in 2014.

In overall income, Skyline posted the largest decrease of 6%, followed by Cañada College which decreased by 4.8%. CSM had a slight increase of 0.5%.

At CSM the Net Income decrease of 87.34 % is primarily due to the increase in the CSM Associated Student expenditure of 28.73% and the increase in the vending income transfer to VP Trust account of 30.2%. The expenditure increase is due to the increase in conference, ethnic cultural affairs and publicity expense. Students successfully participated in the Summer Leadership Retreat and the Northern Regional Fall Conference. Ethnic

cultural affairs expense included increased activities of the Cultural Awareness Board. The Board organized a variety of events in partnership with the International Students Group, MANA (transfer and support program that focuses on improving communication skills needed for success in college) and Umoja (Swahili word meaning unity). Publicity expenses also increased due to a number of events and activities organized by the Associated Students of College of San Mateo.

At Skyline, the drop in Net Income is a result of reduced Student Body Card income in addition to an increase in expenses that is attributed to increases in the College Assistance Program which consists of more funding requests, more attendees at conferences, increase in publicity expenses and student salaries that are covered when the federal work study monies were depleted.

At Cañada College, the overall expenditures have decreased by 9.1% compared to last year. While most operating expenditure categories have slightly increased, the exceptions are decreases in Program Assistance and Spirit Thursday.

Interest Income – The main source of interest income is from the County Investment Pool, where the rate of return varied between 0.7% and 0.9% during the period. There have been no significant changes in interest income received compared to that of last year.

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

Below is a comparison of the second quarter Net Income from ASB Operations:

Associated Students Net Income	2015-16	2014-15	\$ Change	%Change
Cañada College ASB	\$23,728	\$23,548	\$180	0.8%
College of San Mateo ASB	2,524	19,938	(17,413)	-87.3%
Skyline College ASB	(7,830)	18,756	(26,586)	-141.7%



Budget Tables

Page 23 – SMCCCD Funds Chart

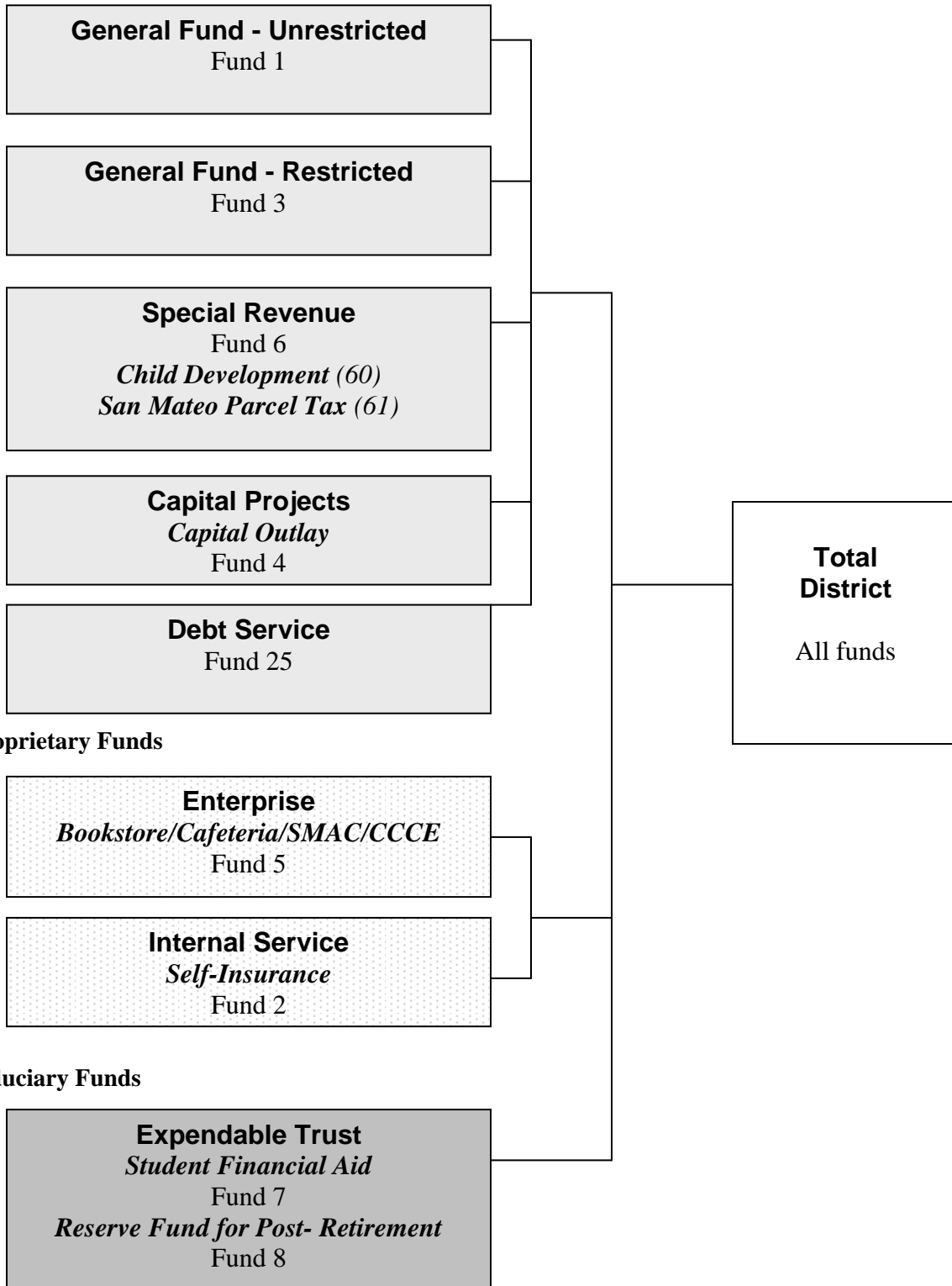
Page 24 – 2015-16 Adoption Budget

**Page 26 – 2015-16 Second Quarter
Actuals**

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San Mateo County Community College District Funds

Governmental Funds



**San Mateo County Community College District
2015-2016**



Final Budget - All Funds

		Governmental Funds				Proprietary
Total General Fund		Special Revenue	Capital Projects	Debt Service	Enterprise Fund	
Unrestricted	Restricted	Child Development	Capital Outlay	Debt Service	CCC Education	
Revenue						
1	Federal Revenue	0	7,639,530	120,900	0	0
2	State Revenue	16,256,631	18,606,997	300,800	176,020	0
3	Local Revenue	140,546,791	8,006,692	549,495	1,686,884	36,501,792
4	Total Revenue	156,803,422	34,253,219	971,195	1,686,884	36,677,812
Expenses						
5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	57,141,011	7,325,565	223,600	0	0
7	Classified Salaries	34,520,181	11,681,077	576,649	2,360,000	0
8	Employee Benefits	37,020,256	5,664,828	303,387	900,000	0
9	Materials & Supplies	6,728,549	3,431,318	113,623	1,900,000	0
10	Operating Expenses	27,150,568	7,204,591	4,248	12,500,000	0
11	Capital Outlay	76,006	303,719	0	25,000,000	0
12	Total Expenses	162,636,571	35,611,100	1,221,507	42,660,000	0
Transfers & Other						
13	Transfers In	0	1,844,990	250,312	398,244	0
14	Other Sources	0	0	0	708,756	0
15	Transfers out	(2,243,234)	0	0	(250,312)	0
16	Contingency/Deficit	0	0	0	0	0
17	Other Out Go	0	(1,090,117)	0	0	(36,331,792)
18	Total Transfers/Other	(2,243,234)	754,873	250,312	856,688	(36,331,792)
Fund Balance						
19	Net Change in Fund Balance	(8,076,383)	(603,008)	0	(40,116,428)	346,020
20	Beginning Balance, July 1	22,188,692	15,185,451	0	224,950,123	43,388,339
21	Adjustments to Beginning Balance		0	0	0	0
22	Net Fund Balance, 6/30	14,112,310	14,582,443	0	184,833,695	43,734,359

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

**San Mateo County Community College District
2015-2016
Final Budget - All Funds**

Proprietary Funds				Fiduciary Funds		Total District All Funds	
Enterprise Funds		Internal Service		Expendable Trusts			
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve		
0	0	0	0	19,655,080	0	27,415,510	1
0	0	0	0	1,067,500	0	36,407,948	2
7,500,000	320,000	4,500,000	0	785,000	165,000	201,461,654	3
7,500,000	320,000	4,500,000	0	21,507,580	165,000	265,285,112	4
4,000,000	0	0	0	0	0	4,000,000	5
0	0	0	0	0	0	64,690,176	6
1,800,000	50,000	185,000	35,023	0	0	51,522,930	7
530,000	9,000	43,000	14,015	0	0	44,594,486	8
35,000	60,000	0	5,000	0	0	12,298,491	9
800,000	100,000	3,300,000	705,000	0	5,000	52,119,407	10
0	0	0	0	0	0	25,379,725	11
7,165,000	219,000	3,528,000	759,038	0	5,000	254,605,216	12
0	0	0	0	0	0	2,493,546	13
0	0	150,000	1,062,575	0	4,500,000	6,421,331	14
0	0	0	0	0	0	(2,493,546)	15
0	0	0	0	0	0	0	16
0	0	(385,000)	0	(21,507,580)	(12,000,000)	(71,314,489)	17
0	0	(235,000)	1,062,575	(21,507,580)	(7,500,000)	(64,893,158)	18
335,000	101,000	737,000	303,537	0	(7,340,000)	(54,213,262)	19
8,070,715	507,020	1,936,074	7,664,018	130,251	19,243,322	343,264,005	20
0	0	0	0	0	0	0	21
8,405,715	608,020	2,673,074	7,967,555	130,251	11,903,322	289,050,743	22

San Mateo County Community College District
2015-2016
Second Quarter Actuals - All Funds



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

Revenue							
1	Federal Revenue	0	2,275,916	36,142	0	0	0
2	State Revenue	6,050,800	6,346,294	98,807	1,725,637	33,035	0
3	Local Revenue	82,365,632	3,900,560	303,921	648,470	23,625,907	327,149
4	Total Revenue	88,416,432	12,522,770	438,869	2,374,107	23,658,942	327,149

Expenses							
5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	28,858,296	3,302,262	124,084	1,102,634	0	0
7	Classified Salaries	16,074,307	4,980,330	345,276	385,824	0	153,152
8	Employee Benefits	17,166,134	2,382,069	159,552	1,163,289	0	54,991
9	Materials & Supplies	1,086,555	860,589	34,928	1,629,266	0	5,748
10	Operating Expenses	5,294,178	1,775,150	2,410	4,009,363	0	216,803
11	Capital Outlay	48,637	187,537	0	0	0	0
12	Total Expenses	68,528,107	13,487,937	666,250	8,290,375	0	430,694

Transfers & Other							
13	Transfers In	0	720,544	227,381	1,187,000	0	0
14	Other Sources	0	0	0	741,302	0	417,000
15	Transfers out	(1,720,544)	(162,909)	0	(414,381)	0	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	(417,000)	(238,110)	0	0	(28,000,863)	0
18	Total Transfers/Other	(2,137,544)	319,526	227,381	1,513,921	(28,000,863)	417,000

Fund Balance							
19	Net Change in Fund Balance	17,750,780	(645,641)	0	(4,402,346)	(4,341,920)	313,455
20	Beginning Balance, 7/1/15	22,188,692	15,185,451	0	224,950,123	43,388,339	0
21	Adjustments to Beginning Balance	(850,818)	0	0	0	0	850,818
22	Net Fund Balance, 12/31/15	39,088,654	14,539,809	0	220,547,777	39,046,419	1,164,273

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

**San Mateo County Community College District
2015-2016
Second Quarter Actuals- All Funds**

Proprietary Funds				Fiduciary Funds			
Enterprise Funds			Internal Service	Expendable Trusts			
Bookstore	Cafeteria	San Mateo Athletic Club	Self-Insurance	Trust Fund (Student Aid)	Retirement Reserve	Total District All Funds	
0	0	0	0	8,007,271	0	10,319,329	1
0	0	0	0	423,617	0	14,678,190	2
3,583,421	177,773	2,255,986	0	706,720	53,163	117,948,702	3
3,583,421	177,773	2,255,986	0	9,137,609	53,163	142,946,221	4
1,887,316	0	0	0	0	0	1,887,316	5
0	0	0	0	0	0	33,387,276	6
981,382	31,276	104,337	67,561	0	0	23,123,445	7
281,530	6,911	30,074	30,410	0	0	21,274,960	8
17,232	36,208	0	0	0	0	3,670,526	9
349,380	33,827	1,627,353	592,729	0	2,500	13,903,693	10
0	0	0	0	0	0	236,174	11
3,516,840	108,222	1,761,764	690,700	0	2,500	97,483,390	12
0	0	0	0	162,909	0	2,297,834	13
0	0	75,890	530,299	0	1,946,680	3,711,171	14
0	0	0	0	0	0	(2,297,834)	15
0	0	0	0	0	0	0	16
0	0	(66,774)	0	(9,290,343)	(7,261,991)	(45,275,081)	17
0	0	9,116	530,299	(9,127,435)	(5,315,311)	(41,563,910)	18
66,581	69,551	503,338	(160,402)	10,174	(5,264,648)	3,898,921	19
8,070,715	507,019	1,936,074	7,664,018	130,251	19,243,323	343,264,005	20
0	0	0	0	0	0	0	21
8,137,296	576,570	2,439,412	7,503,616	140,425	13,978,675	347,162,926	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
2015-2016 Mid-Year Report
Unrestricted General Fund (Fund 1) - Cañada College



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actuals To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	309,943	309,943	154,972	50%	2
3 Local Revenue	2,645,817	2,529,460	2,774,792	3,460,962	3,464,812	3,402,932	98%	3
4 Total Revenue	\$2,645,817	\$2,529,460	\$2,774,792	\$3,770,905	\$3,774,755	\$3,557,904	94%	4
Expenses								
5 Certificated Salaries	\$5,097,398	\$4,820,750	\$5,646,264	\$11,406,222	\$11,630,075	\$6,450,417	55%	5
6 Classified Salaries	1,850,921	1,822,866	1,977,661	4,743,138	4,751,067	2,236,992	47%	6
7 Employee Benefits	2,078,904	1,686,000	2,041,728	4,887,971	4,892,662	2,378,371	49%	7
8 Materials & Supplies	96,929	84,544	113,414	391,078	374,770	112,084	30%	8
9 Operating Expenses	289,644	234,118	297,588	739,766	2,820,218	221,225	8%	9
10 Capital Outlay	3,237	3,725	28,952	0	0	0	0%	10
11 Total Expenses	\$9,417,033	\$8,652,003	\$10,105,608	\$22,168,175	\$24,468,792	\$11,399,089	47%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$100,000	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(143,349)	(143,349)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$100,000	(\$143,349)	(\$143,349)	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$6,771,216)	(\$6,122,543)	(\$7,230,815)	(\$18,540,619)	(\$20,837,386)	(\$7,841,185)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$6,771,216)	(\$6,122,543)	(\$7,230,815)	(\$18,540,619)	(\$20,837,386)	(\$7,841,185)		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
2015-2016 Mid-Year Report
Unrestricted General Fund (Fund 1) - College of San Mateo



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	526,024	526,024	263,012	50%	2
3 Local Revenue	5,375,331	5,725,665	6,705,009	7,112,064	7,200,250	7,721,595	107%	3
4 Total Revenue	\$5,375,331	\$5,725,665	\$6,705,009	\$7,638,088	\$7,726,274	\$7,984,607	103%	4
Expenses								
5 Certificated Salaries	\$8,865,828	\$9,115,187	\$10,366,564	\$19,654,995	\$19,873,948	\$11,103,809	56%	5
6 Classified Salaries	2,756,822	2,933,029	3,234,713	6,932,842	7,090,158	3,405,359	48%	6
7 Employee Benefits	3,537,557	2,930,076	3,584,039	7,884,275	7,830,364	3,845,821	49%	7
8 Materials & Supplies	162,351	179,433	202,512	975,561	1,306,442	124,311	10%	8
9 Operating Expenses	443,775	471,170	439,811	434,092	3,840,769	307,080	8%	9
10 Capital Outlay	2,811	34,177	20,249	20,000	20,000	18,666	93%	10
11 Total Expenses	\$15,769,144	\$15,663,072	\$17,847,889	\$35,901,765	\$39,961,681	\$18,805,046	47%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$100,000	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(133,253)	(133,253)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$100,000	(\$133,253)	(\$133,253)	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$10,393,813)	(\$9,937,407)	(\$11,042,879)	(\$28,396,930)	(\$32,368,661)	(\$10,820,439)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$10,393,813)	(\$9,937,407)	(\$11,042,879)	(\$28,396,930)	(\$32,368,661)	(\$10,820,439)		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
2015-16 Mid-Year Report
Unrestricted General Fund (Fund 1) - Skyline College



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	579,976	579,976	289,988	50%	2
3 Local Revenue	4,420,397	4,360,398	4,726,336	5,786,761	5,810,249	5,224,392	90%	3
4 Total Revenue	\$4,420,397	\$4,360,398	\$4,726,336	\$6,366,737	\$6,390,225	\$5,514,380	86%	4
Expenses								
5 Certificated Salaries	\$8,615,992	\$9,080,146	\$10,764,088	\$20,286,496	\$20,531,927	\$10,815,776	53%	5
6 Classified Salaries	2,375,711	2,896,085	3,273,656	7,464,691	7,407,457	3,497,612	47%	6
7 Employee Benefits	3,037,327	2,745,695	3,469,162	7,765,560	7,794,572	3,809,407	49%	7
8 Materials & Supplies	381,591	406,826	348,188	806,901	3,752,932	259,185	7%	8
9 Operating Expenses	449,718	447,593	386,240	2,159,205	3,114,571	318,327	10%	9
10 Capital Outlay	3,744	11,750	6,014	30,707	30,707	2,187	7%	10
11 Total Expenses	\$14,864,083	\$15,588,095	\$18,247,348	\$38,513,560	\$42,632,165	\$18,702,494	44%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$1,000,000	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(138,026)	(183,570)	(45,544)	25%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$1,000,000	(\$138,026)	(\$183,570)	(\$45,544)	25%	17
Fund Balance								
18 Net Change in Fund Balance	(\$10,443,686)	(\$11,227,697)	(\$12,521,012)	(\$32,284,850)	(\$36,058,370)	(\$13,233,658)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$10,443,686)	(\$11,227,697)	(\$12,521,012)	(\$32,284,850)	(\$36,058,370)	(\$13,233,658)		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
2015-16 Mid-Year Report
Unrestricted General Fund (Fund 1) - District Office

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	400,263	400,263	274,489	69%	2
3 Local Revenue	27,287	32,689	11,192	0	134	(17,220)	0%	3
4 Total Revenue	\$27,287	\$32,689	\$11,192	\$400,263	\$400,397	\$257,269	0%	4
Expenses								
5 Certificated Salaries	\$297,320	\$309,509	\$304,593	\$893,125	\$893,125	\$488,295	55%	5
6 Classified Salaries	5,490,639	6,170,640	6,497,436	13,693,634	13,693,634	6,682,305	49%	6
7 Employee Benefits	2,516,744	2,410,492	2,896,069	6,006,735	6,006,735	2,948,942	49%	7
8 Materials & Supplies	417,678	565,512	616,705	1,164,825	1,157,711	566,290	49%	8
9 Operating Expenses	866,279	807,261	897,483	2,901,279	3,265,553	969,335	30%	9
10 Capital Outlay	27,501	15,147	3,848	10,000	9,000	10,490	117%	10
11 Total Expenses	\$9,616,161	\$10,278,561	\$11,216,134	\$24,669,598	\$25,025,758	\$11,665,656	47%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$9,588,874)	(\$10,245,872)	(\$11,204,943)	(\$24,269,335)	(\$24,625,361)	(\$11,408,387)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$9,588,874)	(\$10,245,872)	(\$11,204,943)	(\$24,269,335)	(\$24,625,361)	(\$11,408,387)		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
2015-16 Mid-Year Report
Unrestricted General Fund (Fund 1) - Central Services*

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	1,397,166	3,855,962	1,757,004	14,440,425	14,440,425	5,068,339	35%	2
3 Local Revenue	53,611,679	56,512,998	61,707,972	124,187,004	124,190,379	66,033,932	53%	3
4 Total Revenue	\$55,008,845	\$60,368,960	\$63,464,976	\$138,627,429	\$138,630,804	\$71,102,272	51%	4
Expenses								
5 Certificated Salaries	\$82,409	\$7,908	\$104,630	\$4,900,173	\$1,713,786	\$0	0%	5
6 Classified Salaries	387,593	549,545	404,606	1,685,875	692,345	252,040	36%	6
7 Employee Benefits	5,348,206	3,503,983	4,381,879	10,475,715	10,463,444	4,183,592	40%	7
8 Materials & Supplies	33,118	73,500	58,339	3,390,185	2,027,354	24,685	1%	8
9 Operating Expenses	3,575,339	4,324,116	4,264,338	20,916,226	14,643,560	3,478,211	24%	9
10 Capital Outlay	0	51,468	6,662	15,299	390,723	17,294	4%	10
11 Total Expenses	\$9,426,665	\$8,510,520	\$9,220,454	\$41,383,472	\$29,931,211	\$7,955,822	27%	11
Transfers & Other								
12 Transfers In	\$0	\$25,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	(1,054,467)	(715,003)	(1,828,605)	(1,251,239)	(1,675,000)	134%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	(417,000)	(417,000)	100%	16
17 Total Transfers/Other	\$0	(\$1,029,467)	(\$715,003)	(\$1,828,605)	(\$1,668,239)	(\$2,092,000)	125%	17
Fund Balance								
18 Net Change in Fund Balance	\$45,582,180	\$50,828,973	\$53,529,519	\$95,415,352	\$107,031,354	\$61,054,450		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	(850,818)	(850,818)		20
21 Net Fund Balance, Dec. 31	\$45,582,180	\$50,828,973	\$53,529,519	\$95,415,351	\$106,180,536	\$60,203,632		21

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

San Mateo County Community College District
2015-16 Mid-Year Report
Unrestricted General Fund (Fund 1) - Total District

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	1,397,166	3,855,962	1,757,004	16,256,631	16,256,631	6,050,800	37%	2
3 Local Revenue	66,080,511	69,161,210	75,925,301	140,546,791	140,665,824	82,365,632	59%	3
4 Total Revenue	\$67,477,677	\$73,017,172	\$77,682,305	\$156,803,422	\$156,922,455	\$88,416,432	56%	4
Expenses								
5 Certificated Salaries	\$22,958,947	\$23,333,500	\$27,186,139	\$57,141,011	\$54,642,861	\$28,858,296	53%	5
6 Classified Salaries	12,861,686	14,372,165	15,388,073	34,520,181	33,634,661	16,074,307	48%	6
7 Employee Benefits	16,518,738	13,276,246	16,372,876	37,020,256	36,987,776	17,166,134	46%	7
8 Materials & Supplies	1,091,667	1,309,815	1,339,158	6,728,549	8,619,209	1,086,555	13%	8
9 Operating Expenses	5,624,755	6,284,258	6,285,460	27,150,568	27,684,671	5,294,178	19%	9
10 Capital Outlay	37,293	116,267	65,725	76,006	450,430	48,637	11%	10
11 Total Expenses	\$59,093,086	\$58,692,252	\$66,637,434	\$162,636,571	\$162,019,608	\$68,528,107	42%	11

Transfers & Other								
12 Transfers In	\$0	\$578,330	\$1,200,000	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	(1,054,467)	(715,003)	(2,243,233)	(1,711,411)	(1,720,544)	101%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	(3,888)	0	0	(417,000)	(417,000)	100%	16
17 Total Transfers/Other	\$0	(\$480,025)	\$484,997	(\$2,243,233)	(\$2,128,411)	(\$2,137,544)	100%	17
Fund Balance								
18 Net Change in Fund Balance	8,384,591	\$13,844,895	\$11,529,868	(\$8,076,382)	(\$7,225,564)	\$17,750,779		18
19 Beginning Balance, July 1	19,601,578	19,703,765	20,124,128	22,188,692	22,188,692	22,188,692		19
20 Balance	0	0	0	0	(850,818)	(850,818)		20
21 Net Fund Balance, Dec. 31	\$27,986,169	\$33,548,660	\$31,653,996	\$14,112,310	\$14,112,310	\$39,088,654		21

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

*****The total expense amount shown includes Prop 30 (EPA) funds which is broken down by site on the following pages.

San Mateo County Community College District
2015-2016 Mid-Year Report
Unrestricted General Fund (Fund 11002) - Cañada College
Proposition 30 (EPA)



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-2016 Adjusted Budget	Actuals To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	171,184	309,943	309,943	154,972	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$171,184	\$309,943	\$309,943	\$154,972	50%	4
Expenses								
5 Certificated Salaries	\$0	188,900	123,660	\$233,744	\$233,744	134,310	57%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	38,127	39,571	76,199	76,199	43,611	57%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$227,027	\$163,231	\$309,943	\$309,943	\$177,921	57%	11
Transfers & Other								
12 Transfers In	\$0	0	0	\$0	\$0	0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	(\$227,027)	\$7,953	\$0	\$0	(\$22,949)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	(\$227,027)	\$7,953	\$0	\$0	(\$22,949)		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
2015-2016 Mid-Year Report
Unrestricted General Fund (Fund 11002) - College of San Mateo
Proposition 30 (EPA)



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	288,607	526,024	526,024	263,012	50%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$288,607	\$526,024	\$526,024	\$263,012	50%	4
Expenses								
5 Certificated Salaries	\$0	\$159,209	\$210,316	\$394,718	\$394,718	\$202,195	51%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	44,723	67,301	131,306	\$131,306	65,653	50%	7
8 Materials & Supplies	0	0	0	0	\$0	0	0%	8
9 Operating Expenses	0	0	0	0	\$0	0	0%	9
10 Capital Outlay	0	0	0	0	\$0	0	0%	10
11 Total Expenses	\$0	\$203,932	\$277,618	\$526,024	\$526,024	\$267,848	51%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	(\$203,932)	\$10,989	\$0	\$0	(\$4,836)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	(\$203,932)	\$10,989	\$0	\$0	(\$4,836)		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
2015-2016 Mid-Year Report
Unrestricted General Fund (Fund 11002) - Skyline College
Proposition 30 (EPA)



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	301,922	579,976	579,976	289,988	50%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$301,922	\$579,976	\$579,976	\$289,988	50%	4
Expenses								
5 Certificated Salaries	\$0	\$326,883	\$246,692	\$525,674	\$525,674	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	91,666	78,941	54,302	54,302	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$418,549	\$325,633	\$579,976	\$579,976	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	\$0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	(\$418,549)	(\$23,711)	\$0	\$0	\$289,988		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	(\$418,549)	(\$23,711)	\$0	\$0	\$289,988		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
2015-2016 Mid-Year Report
Unrestricted General Fund (Fund 11002) - District Office/Central Services
Proposition 30 (EPA)

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	2,932,223	218,805	400,263	400,263	274,489	69%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$2,932,223	\$218,805	\$400,263	\$400,263	\$274,489	69%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	48,285	123,346	288,976	288,976	113,184	39%	6
7 Employee Benefits	0	0	61,640	111,287	111,287	55,088	50%	7
8 Materials & Supplies	0	17,491	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$65,776	\$184,986	\$400,263	\$400,263	\$168,272	42%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$2,866,447	\$33,819	\$0	\$0	\$106,216		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	\$2,866,447	\$33,819	\$0	\$0	\$106,216		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
2015-2016 Mid-Year Report
Unrestricted General Fund (Fund 11002) - Total District
Proposition 30 (EPA)

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	2,932,223	809,334	1,816,206	1,816,206	982,460	54%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$2,932,223	\$809,334	\$1,816,206	\$1,816,206	\$982,460	54%	4
Expenses								
5 Certificated Salaries	\$0	\$674,992	\$580,668	\$1,154,136	\$1,154,136	\$336,505	29%	5
6 Classified Salaries	0	48,285	123,346	288,976	288,976	113,184	39%	6
7 Employee Benefits	0	174,516	247,454	373,094	373,094	164,351	44%	7
8 Materials & Supplies	0	17,491	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$915,284	\$951,468	\$1,816,206	\$1,816,206	\$614,041	34%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	0	\$2,016,939	(\$142,134)	\$0	\$0	\$368,419		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	\$2,016,939	(\$142,134)	\$0	\$0	\$368,419		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
2015-2016 Mid-Year Budget**

Internal Service - Self-Insurance Fund (Fund 2) - Total District



	1st Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$8,534	\$7,944	\$0	\$0	\$0	0%	5
6 Classified Salaries	70,802	62,879	25,218	\$35,023	\$35,023	67,561	193%	6
7 Employee Benefits	33,262	29,718	13,821	14,015	14,015	30,410	217%	7
8 Materials & Supplies	0	0	0	5,000	5,000	0	0%	8
9 Operating Expenses	418,597	474,924	442,599	705,000	705,000	592,729	84%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$522,661	\$576,055	\$489,582	\$759,038	\$759,038	\$690,700	91%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	468,719	485,714	511,442	1,062,575	1,062,575	530,299	50%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$468,719	\$485,714	\$511,442	\$1,062,575	\$1,062,575	\$530,299	50%	17
Fund Balance								
18 Net Change in Fund Balance	(\$53,942)	(\$90,341)	\$21,860	\$303,537	\$303,537	(\$160,402)		18
19 Beginning Balance, July 1	8,772,642	9,018,291	6,772,977	7,664,018	7,664,018	7,664,018		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$8,718,700	\$8,927,950	\$6,794,837	\$7,967,555	\$7,967,555	\$7,503,616		21



SAN MATEO COUNTY
COMMUNITY
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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
2015-2016 Mid-Year Budget
Internal Service - Debt Service Fund (Fund 25) - Total District



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	26,560	26,280	25,476	176,020	176,020	33,035	0%	2
3 Local Revenue	15,123,322	16,416,047	16,881,082	36,501,792	36,501,792	23,625,907	65%	3
4 Total Revenue	\$15,149,882	\$16,442,327	\$16,906,558	\$36,677,812	\$36,677,812	\$23,658,942	65%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(20,295,887)	(23,513,832)	(25,378,139)	(36,331,792)	(36,331,792)	(28,000,863)	77%	16
17 Total Transfers/Other	(\$20,295,887)	(\$23,513,832)	(\$25,378,139)	(\$36,331,792)	(\$36,331,792)	(\$28,000,863)	77%	17
Fund Balance								
18 Net Change in Fund Balance	(\$5,146,005)	(\$7,071,505)	(\$8,471,581)	\$346,020	\$346,020	(\$4,341,920)		18
19 Beginning Balance, July 1	23,632,459	26,472,082	28,911,155	43,388,339	43,388,339	43,388,339		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$18,486,454	\$19,400,577	\$20,439,575	\$43,734,359	\$43,734,359	\$39,046,419		21



SAN MATEO COUNTY
COMMUNITY
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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

2015-16 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS

July 1, 2015 - December 31, 2015

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30038	Child Dev Consortium Yosemite CCD	Federal		8,750	12,500		21,250
30101	TRIO Student Support Services	Local			45,544		45,544
30119	Jacobs Technology-Student Interns	Federal		13,139			13,139
30124	SBDC-HSUSPF 01/01/15-12/31/15	Federal	(43,041)				(43,041)
30129	MSEIP Cooperative	Federal		300,000			300,000
31002	AB 77/DSPS/Handicap	State	(40,636)	48,157	50,697		58,218
31009	Student Success and Support Program	State	26,797	(25,586)	(31,850)		(30,639)
31013	Foster Care CSEC Workshops	State		3,750			3,750
31069	Lottery--Prop 20--Instr Matrils	State	(10,051)			10,051	-
31136	SMC HSA CalFresh 2/1/14-1/30/16	State			15,000		15,000
31139	Basic Skills 14-15 Appropriation	State			(6,516)		(6,516)
31142	Student Equity Program	State	(291,463)	(27,604)	(248,082)		(567,149)
31143	CCCD CTE Enhance SKY 1/1/15-6/30/1	State			43,073		43,073
31149	FHDACCD-DSN Energy	State			4,600		4,600
31160	Cabrillo CCS DSN Sm Bus Mini-Grant	State		18,000			18,000
32063	EQ+IP - SMCOE - First 5	Local		(4,000)	4,000		-
32080	The Grove Foundation-CAN CBET	Local		7,500			7,500
32081	SMCGS Grant - Canada Coll Library	Local		2,027			2,027
32097	VITA - United Way of the BA	Local			6,000		6,000
32112	JobTrain ICT Career Pathway	Local		36,000			36,000
35001	Miscellaneous Donations/Fees	Local	8,721	109	3,569		12,399
35041	Ctr for Int'l Trade Match	Local			36,260		36,260
35058	Skyline President's Innovation Fund	Local			104,175		104,175
35059	CSM President's Innovation Fund	Local	(16,384)				(16,384)
39030	Health Services - International Students	Local	(500,000)	(140,000)	(165,000)		(805,000)
Total 2015-2016 Fund 3 Budget Revenue Adjustments			(866,057)	240,242	(126,030)	10,051	(741,794)

San Mateo County Community College District
2015-2016 Mid-Year Report
Restricted General Fund (Fund 3) - Cañada College



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,182,749	\$1,348,568	\$1,451,062	\$6,203,837	\$6,525,726	\$1,619,421	25%	1
2 State Revenue	774,653	760,224	1,051,152	4,485,153	4,501,870	1,786,894	40%	2
3 Local Revenue	515,546	475,845	589,032	1,174,268	1,075,904	609,601	57%	3
4 Total Revenue	\$2,472,947	\$2,584,637	\$3,091,246	\$11,863,258	\$12,103,500	\$4,015,917	33%	4
Expenses								
5 Certificated Salaries	\$571,126	\$565,127	\$740,729	\$2,352,065	\$2,376,483	\$1,002,589	42%	5
6 Classified Salaries	776,060	936,329	1,055,589	3,843,110	3,942,132	1,380,212	35%	6
7 Employee Benefits	373,391	376,447	490,515	1,709,939	1,735,117	666,449	38%	7
8 Materials & Supplies	122,742	99,411	128,611	892,095	850,640	204,376	24%	8
9 Operating Expenses	303,570	348,395	380,157	1,854,307	1,927,555	423,758	22%	9
10 Capital Outlay	13,434	43,577	42,869	36,535	57,527	76,360	133%	10
11 Total Expenses	\$2,160,322	\$2,369,286	\$2,838,470	\$10,688,051	\$10,889,454	\$3,753,744	34%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(107,752)	(112,110)	(136,341)	(170,887)	(259,036)	(88,149)	34%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(102,312)	(56,903)	(83,679)	(716,764)	(667,453)	(137,457)	21%	16
17 Total Transfers/Other	(\$210,064)	(\$169,013)	(\$220,020)	(\$887,651)	(\$926,489)	(\$225,606)	24%	17
Fund Balance								
18 Net Change in Fund Balance	\$102,561	\$46,338	\$32,756	\$287,556	\$287,556	\$36,566		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$102,561	\$46,338	\$32,756	\$287,556	\$287,556	\$36,566		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
2015-2016 Mid-Year Report
Restricted General Fund (Fund 3) - College of San Mateo

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$180,712	\$170,131	\$178,686	\$445,124	\$402,083	\$157,457	39%	1
2 State Revenue	871,553	983,025	1,196,147	6,642,398	6,327,045	1,722,805	27%	2
3 Local Revenue	1,102,188	1,280,991	1,762,074	3,572,042	3,080,763	1,180,293	38%	3
4 Total Revenue	\$2,154,452	\$2,434,147	\$3,136,907	\$10,659,565	\$9,809,892	\$3,060,555	31%	4
Expenses								
5 Certificated Salaries	\$413,237	\$531,375	\$528,964	\$1,927,012	\$1,708,694	\$759,563	44%	5
6 Classified Salaries	1,303,848	1,310,932	1,354,352	3,202,764	3,306,331	1,463,960	44%	6
7 Employee Benefits	576,767	477,613	573,089	1,557,330	1,556,304	674,304	43%	7
8 Materials & Supplies	155,748	146,738	198,696	1,354,864	895,035	267,652	30%	8
9 Operating Expenses	491,929	503,553	787,525	2,878,427	2,502,037	610,255	24%	9
10 Capital Outlay	24,157	78,770	17,819	152,692	238,630	81,388	34%	10
11 Total Expenses	\$2,965,686	\$3,048,982	\$3,460,444	\$11,073,089	\$10,207,031	\$3,857,122	38%	11
Transfers & Other								
12 Transfers In	\$0	\$675,900	\$690,712	\$916,384	\$900,000	\$675,000	75%	12
13 Other Sources	0	0	1,400	0	0	0	0%	13
14 Transfers out	0	67,500	69,731	170,887	165,387	(5,500)	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(48,960)	(58,939)	(52,165)	(235,895)	(230,395)	(50,870)	22%	16
17 Total Transfers/Other	(\$48,960)	\$684,461	\$709,679	\$851,376	\$834,992	\$618,630	74%	17
Fund Balance								
18 Net Change in Fund Balance	(\$860,194)	\$69,626	\$386,142	\$437,853	\$437,853	(\$177,938)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$860,194)	\$69,626	\$386,142	\$437,853	\$437,853	(\$177,938)		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
2015-2016 Mid-Year Report
Restricted General Fund (Fund 3) - Skyline College



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$899,473	\$683,219	\$698,063	\$1,490,569	\$1,503,069	\$499,038	33%	1
2 State Revenue	1,301,524	1,270,031	1,478,178	8,669,104	8,496,026	2,800,807	33%	2
3 Local Revenue	764,735	710,299	1,394,887	1,450,760	1,439,764	1,028,796	71%	3
4 Total Revenue	\$2,965,732	\$2,663,548	\$3,571,128	\$11,610,433	\$11,438,859	\$4,328,640	38%	4
Expenses								
5 Certificated Salaries	\$1,040,286	\$886,373	\$1,088,125	\$3,046,487	\$3,274,493	\$1,540,109	47%	5
6 Classified Salaries	816,583	833,330	761,646	2,417,014	2,785,653	1,091,920	39%	6
7 Employee Benefits	476,426	387,473	454,194	1,523,133	1,634,744	624,791	38%	7
8 Materials & Supplies	71,891	112,200	232,040	1,020,699	1,266,059	299,196	24%	8
9 Operating Expenses	283,216	216,775	835,148	2,458,133	1,592,222	628,592	39%	9
10 Capital Outlay	103	4,403	10,736	116,761	128,300	29,789	23%	10
11 Total Expenses	\$2,688,505	\$2,440,554	\$3,381,889	\$10,582,226	\$10,681,471	\$4,214,397	39%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	(\$0)	\$45,544	\$45,544	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(51,102)	(55,154)	(49,104)	(19,815)	(18,804)	(69,260)	368%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(71,788)	(52,856)	(59,753)	(537,458)	(313,195)	(49,782)	16%	16
17 Total Transfers/Other	(\$122,890)	(\$108,010)	(\$108,857)	(\$557,273)	(\$286,454)	(\$73,498)	26%	17
Fund Balance								
18 Net Change in Fund Balance	\$154,337	\$114,984	\$80,383	\$470,933	\$470,933	\$40,745		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$154,337	\$114,984	\$80,383	\$470,933	\$470,933	\$40,745		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
2015-2016 Mid-Year Report
Restricted General Fund (Fund 3) - District Office

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	178,250	32,717	92,351	(1,231,277)	(1,221,226)	35,788	-3%	2
3 Local Revenue	1,248,467	1,181,858	1,215,897	2,614,622	2,614,622	1,081,870	41%	3
4 Total Revenue	\$1,426,717	\$1,214,575	\$1,308,248	\$1,383,344	\$1,393,395	\$1,117,659	80%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	1,031,793	925,596	994,426	2,212,424	2,212,424	1,044,237	47%	6
7 Employee Benefits	419,021	324,359	386,815	874,427	874,427	416,526	48%	7
8 Materials & Supplies	56,247	46,068	77,216	263,661	307,712	89,365	29%	8
9 Operating Expenses	34,557	127,650	102,776	804,675	770,675	112,546	15%	9
10 Capital Outlay	13,540	0	0	7,762,732	7,762,732	0	0%	10
11 Total Expenses	\$1,555,157	\$1,423,674	\$1,561,233	\$11,917,919	\$11,927,970	\$1,662,674	14%	11
Transfers & Other								
12 Transfers In	\$0	\$379,467	\$40,000	\$928,605	\$928,605	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$379,467	\$40,000	\$928,605	\$928,605	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$128,441)	\$170,368	(\$212,985)	(\$9,605,969)	(\$9,605,969)	(\$545,015)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$128,441)	\$170,368	(\$212,985)	(\$9,605,969)	(\$9,605,969)	(\$545,015)		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
2015-2016 Mid-Year Report
Restricted General Fund (Fund 3) - Total District



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$2,262,933	\$2,201,917	\$2,327,811	\$8,139,530	\$8,430,878	\$2,275,916	27%	1
2 State Revenue	3,125,980	3,045,998	3,817,827	18,565,379	18,103,716	6,346,294	35%	2
3 Local Revenue	3,630,935	3,648,992	4,961,892	8,811,692	8,211,053	3,900,560	48%	3
4 Total Revenue	\$9,019,848	\$8,896,908	\$11,107,529	\$35,516,600	\$34,745,646	\$12,522,770	36%	4
Expenses								
5 Certificated Salaries	\$2,024,649	\$1,982,876	\$2,357,818	\$7,325,565	\$7,359,670	\$3,302,262	45%	5
6 Classified Salaries	3,928,283	4,006,187	4,166,013	11,675,313	12,246,541	4,980,330	41%	6
7 Employee Benefits	1,845,605	1,565,893	1,904,612	5,664,828	5,800,592	2,382,069	41%	7
8 Materials & Supplies	406,628	404,417	636,563	3,531,318	3,319,446	860,589	26%	8
9 Operating Expenses	1,113,271	1,196,373	2,105,606	7,995,541	6,792,490	1,775,150	26%	9
10 Capital Outlay	51,234	126,750	71,423	8,068,719	8,187,188	187,537	2%	10
11 Total Expenses	\$9,369,670	\$9,282,497	\$11,242,035	\$44,261,285	\$43,705,927	\$13,487,937	31%	11
Transfers & Other								
12 Transfers In	\$0	\$1,055,367	\$730,712	\$1,844,990	\$1,874,150	\$720,544	38%	12
13 Other Sources	0	0	1,400	0	0	0	0%	13
14 Transfers out	(158,854)	(99,764)	(115,713)	(19,815)	(112,453)	(162,909)	145%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(223,061)	(168,697)	(195,598)	(1,490,117)	(1,211,043)	(238,110)	20%	16
17 Total Transfers/Other	(\$381,914)	\$786,905	\$420,802	\$335,058	\$550,654	\$319,526	58%	17
Fund Balance								
18 Net Change in Fund Balance	(\$731,736)	\$401,316	\$286,296	(\$8,409,627)	(\$8,409,627)	(\$645,641)		18
19 Beginning Balance, July 1	13,495,708	13,899,288	14,936,402	15,185,451	15,185,451	15,185,451		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$12,763,972	\$14,300,604	\$15,222,698	\$6,775,824	\$6,775,824	\$14,539,809		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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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.

**2015-2016 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2015**

LOCATION	PROJECT NAME	FUND NUMBER		2015-16 BUDGET	EXPENDITURE		AVAILABLE BALANCE *
					YTD	ENCUMBRANCE	
CAÑADA	CAN Housing Maintenance Reserve	40303	40303 Total	702,500	63,606	0	638,894
CAÑADA	CAN Walkway Lighting	41322	41322 Total	179,596	22,157	98,952	58,487
CAÑADA	CAN FY1516 SMSR Projects	43340	43340 Total	900,000	0	48,669	851,331
CAÑADA	CAN Instructional Equipment	43383	43383 Total	1,177,715	22,337	865	1,154,513
CAÑADA	CAN Solar Photovoltaic System	44345	44345 Total	547,730	(2,216,833)	7,975	2,756,589
CAÑADA	CAN Parking Lot LED Project	44346	44346 Total	30,831	4,388	25,812	631
CAÑADA	CAN Bldg 1 Kinesiology and Wellness	44347	44347 Total	41,500,000	0	0	41,500,000
CAÑADA	CAN Bldg 1 Kinesiology and Wellness	45309	45309 Total	18,987,710	(1,646,335)	0	20,634,045
CAÑADA	CAN B23N Math/Science/Tech	45310	45310 Total	2,000,000	99,756	54,369	1,845,875
CAÑADA	CAN Emergency Building Repairs	45311	45311 Total	960,000	3,855	2,274	953,871
CAÑADA	CAN Small Projects	45322	45322 Total	900,000	0	0	900,000
CAÑADA	CAN Small Projects	47323	47323 Total	100,897	9,134	91,762	0
CAÑADA	CAN Emergency Building Repairs	47324	47324 Total	80,482	18,322	285	61,875
CAÑADA	CAN Instructional Equipment	47330	47330 Total	177,767	63,840	62,918	51,009
CAÑADA	CAN Solar PV System	47342	47342 Total	2,240,691	2,240,691	0	0
CAÑADA	CAN Parking Lot LED Project	47344	47344 Total	148,451	39,982	61,210	47,259
CAÑADA	CAN Bldg 1 Kinesiology and Wellness	47345	47345 Total	3,942,260	1,992,873	210,942	1,738,445
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	48310 Total	161	0	0	161
CSM	CSM Housing Maintenance Reserve	40403	40403 Total	449,500	6,443	0	443,057
CSM	CSM Exterior Walkway Lighting	41421	41421 Total	320,693	22,414	216,367	81,912
CSM	CSM Equipment Recycling	42404	42404 Total	84,977	0	0	84,977
CSM	CSM Instructional Equipment	43483	43483 Total	1,191,996	1,398	0	1,190,598
CSM	CSM SMSR Projects	43486	43486 Total	1,096,504	978,681	120,093	(2,270)
CSM	CSM FY1516 SMSR Projects	43488	43488 Total	626,000	0	0	626,000
CSM	Ergonomic office furniture (completion)	44435	44435 Total	8,703	0	0	8,703
CSM	Haz. Mat. clean-up/disposal	44438	44438 Total	8,962	0	0	8,962
CSM	CSM Parking Lot LED Project	44456	44456 Total	87,994	48,281	20,060	19,653
CSM	CSM Bldg 36 Star Projector Replacement	45405	45405 Total	2,000,000	823,347	238,766	937,887
CSM	CSM Solar and Energy Storage	45406	45406 Total	600,999	0	0	600,999
CSM	CSM Bldg 3 Modernization	45407	45407 Total	4,946,245	63,840	73,163	4,809,243
CSM	CSM B17 Student Life/Learning Comm	45408	45408 Total	3,000,000	88,307	58,117	2,853,577
CSM	CSM B19 Center for Emerging Tech.	45409	45409 Total	3,000,000	7,150	0	2,992,850
CSM	CSM Emergency Building Repairs	45411	45411 Total	1,020,000	54,750	3,811	961,440
CSM	CSM Small Projects	45422	45422 Total	900,000	109,068	29,730	761,202
CSM	CSM North Gateway	47408	47408 Total	1,056,228	481,022	575,205	0
CSM	CSM Small Projects	47423	47423 Total	124,095	6,382	75,522	42,190
CSM	CSM Emergency Building Repairs	47424	47424 Total	111,280	36,743	50,911	23,626
CSM	CSM Instructional Equipment	47432	47432 Total	689,741	192,641	271,702	225,398
CSM	CSM Edison Lot Project	47433	47433 Total	0	0	0	0
CSM	CSM Bldg 6 Aquatic System Pool Upgrade	47449	47449 Total	599,190	11,194	86,318	501,678
CSM	CSM Bldg 36 Chemistry Ventilation	47452	47452 Total	122,755	39,463	32,288	51,005
CSM	CSM Parking Lot LED Project	47453	47453 Total	23,055	0	0	23,055
CSM	CSM B30 Plaza Renovation	47455	47455 Total	6,176	5,381	795	0
CSM	CSM Landscape Refresh and Irrigation	47456	47456 Total	135,164	73,067	15,205	46,892
CSM	CSM Waterproofing	47457	47457 Total	186,855	123,753	45,681	17,421
CSM	CSM Marie Curie Pkg Lot Renovation	47458	47458 Total	336,000	29,887	0	306,113
CSM	CSM Roof Replacement	47459	47459 Total	135,872	49,732	86,140	0
DISTRICTWIDE	General Capital Projects	40000	40000 Total	10,172,750	0	0	10,172,750
DISTRICTWIDE	College Contingency	40001	40001 Total	11,455,025	0	0	11,455,025
DISTRICTWIDE	College Housing Project	40003	40003 Total	485,414	0	0	485,414
DISTRICTWIDE	Post Bond Admin Fee Reserve	40005	40005 Total	113,486	0	0	113,486
DISTRICTWIDE	College One Time Fd Reserve	40006	40006 Total	4,500,000	0	0	4,500,000
DISTRICTWIDE	Aux Services Use Fee	40007	40007 Total	74,080	0	0	74,080
DISTRICTWIDE	DW Construction Planning Internal Svc Fund	40009	40009 Total	6,500	4,337	0	2,163
DISTRICTWIDE	DO Parking Lot Retaining Wall	42005	42005 Total	447,900	0	0	447,900
DISTRICTWIDE	DW Athletic Fields Replacement	42103	42103 Total	831,551	563,617	144,611	123,322
DISTRICTWIDE	Redevelopment Program	43001	43001 Total	2,464,376	148,464	0	2,315,912
DISTRICTWIDE	Property Management Study	44001	44001 Total	33,353	4,102	17,762	11,490
DISTRICTWIDE	PE Vans Purchase	44003	44003 Total	456,355	21,418	21,406	413,531
DISTRICTWIDE	District Facilities Projects	44102	44102 Total	1,754,576	47,815	68,143	1,638,618
DISTRICTWIDE	District Funded FCI Contingency	44103	44103 Total	1,993,500	11,742	0	1,981,758
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	44108 Total	71,708	(16,383)	0	88,091
DISTRICTWIDE	DW CIP3 Master	45000	45000 Total	32,213,631	0	0	32,213,631
DISTRICTWIDE	DW CIP3 Planning	45001	45001 Total	5,158,704	456,757	618,249	4,083,698
DISTRICTWIDE	DW Network Core Switch upgrade	45002	45002 Total	500,000	1,553	1,960	496,487
DISTRICTWIDE	DW UPS Device(MDF/IDF) Replacement	45003	45003 Total	250,000	71,313	0	178,687
DISTRICTWIDE	DW Symetra UPS Device(MPOE) Replace	45004	45004 Total	250,000	437	0	249,563
DISTRICTWIDE	DW Network Firewall Switch Replacmt	45005	45005 Total	1,000,000	0	0	1,000,000
DISTRICTWIDE	DW Telephone System Replacement	45006	45006 Total	2,500,000	1,099	0	2,498,901
DISTRICTWIDE	DW Wireless Access Point(WAP) Repl	45007	45007 Total	1,000,000	0	0	1,000,000
DISTRICTWIDE	DW Network Switch Upgrade (10 GB)	45008	45008 Total	2,500,000	47,121	3,001	2,449,877
DISTRICTWIDE	DW Server Replacement	45009	45009 Total	2,000,000	0	0	2,000,000
DISTRICTWIDE	DW Small Projects	45022	45022 Total	300,000	0	0	300,000
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	46112 Total	0	7,623	0	(7,623)
DISTRICTWIDE	IVES ITS Project	46113	46113 Total	6	0	0	6
DISTRICTWIDE	Bond Construction General	47000	47000 Total	460,620	0	0	460,620

* NOTE: All negative balances will be cleared accordingly.

**2015-2016 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2015**

LOCATION	PROJECT NAME	FUND NUMBER		2015-16 BUDGET	EXPENDITURE		AVAILABLE
					YTD	ENCUMBRANCE	BALANCE *
DISTRICTWIDE	DW CIP2 Planning	47001	47001 Total	2,600,638	1,191,766	192,670	1,216,202
DISTRICTWIDE	DW Technology Upgrades	47002	47002 Total	32,353	22,582	0	9,771
DISTRICTWIDE	DW Contingency	47007	47007 Total	0	0	0	0
DISTRICTWIDE	DW Small Projects	47008	47008 Total	84,688	22,276	27,343	35,070
DISTRICTWIDE	DO Cooling Tower and Comp Replacement	47016	47016 Total	3,810	0	0	3,810
DISTRICTWIDE	DO Utility Consumption Measurement	47017	47017 Total	1,311,508	77,565	1,050,989	182,955
DISTRICTWIDE	DW Computer Lab Replacement Project	47019	47019 Total	945,414	500,648	184,394	260,371
DISTRICTWIDE	DW Banner/Emerg System Upgrades	47022	47022 Total	89,556	18,467	2,506	68,583
DISTRICTWIDE	DW Restroom Renovation	47023	47023 Total	20,083	1,322	0	18,761
DISTRICTWIDE	DW Onuma Integration	47024	47024 Total	106,505	10,022	90,803	5,680
DISTRICTWIDE	DW ESCO Multi Phase Project	47027	47027 Total	1,910,497	17,695	1,703,392	189,410
DISTRICTWIDE	DW ACAMS System Upgrade	47028	47028 Total	103,263	79,707	23,224	332
DISTRICTWIDE	DO Audio Video Upgrade	47029	47029 Total	18,324	2,210	15,055	1,058
DISTRICTWIDE	DW EV Charging Stations Expansion	47030	47030 Total	300,000	7,560	0	292,440
DISTRICTWIDE	C.O.P. Projects	48001	48001 Total	9,764	9,374	0	390
SKYLINE	SKY Walkway Lighting	41225	41225 Total	519,752	23,485	217,726	278,541
SKYLINE	SKY Bldg 6 Servery	42206	42206 Total	146,095	7,512	0	138,583
SKYLINE	SKY SMSR Projects	43244	43244 Total	26,890	7,456	19,433	0
SKYLINE	SKY FY1516 SMSR Projects	43245	43245 Total	803,559	0	22,935	780,624
SKYLINE	SKY Instructional Equipment	43283	43283 Total	685,927	2,435	75,421	608,071
SKYLINE	SKY Bldg 1 Social Science/Creative Arts	45204	45204 Total	19,758,120	337,651	123,875	19,296,595
SKYLINE	SKY Bldg 12 Environmental Science	45205	45205 Total	2,467,501	171,088	206,488	2,089,925
SKYLINE	SKY Bldg 12 Career/Sustainable Tech	45206	45206 Total	2,730,025	131,747	0	2,598,278
SKYLINE	SKY Bldg 2 Workforce/Econ Development	45207	45207 Total	13,069,200	(24,550)	19,500	13,074,250
SKYLINE	SKY Emergency Building Repairs	45211	45211 Total	1,020,000	0	0	1,020,000
SKYLINE	SKY Small Projects	45222	45222 Total	900,000	0	0	900,000
SKYLINE	SKY Small Projects	47223	47223 Total	129,885	67,377	32,000	30,508
SKYLINE	SKY Emergency Building Repairs	47224	47224 Total	60,181	23,230	3,512	33,438
SKYLINE	SKY Instructional Equipment	47232	47232 Total	475,569	224,024	179,788	71,757
SKYLINE	SKY Bldgs 1, 3, 6-8 Wayfinding Signage	47240	47240 Total	0	0	0	0
SKYLINE	SKY Bldg 7 Cadaver Room Exhaust Upgrade	47251	47251 Total	0	0	0	0
SKYLINE	SKY Bldg 14 Replacement	47253	47253 Total	42,265	15,994	0	26,271
SKYLINE	SKY B5 Learning Commons Facelift	47254	47254 Total	300,000	0	61,892	238,108
SKYLINE	SKY B7 Fabrication Lab Setup	47255	47255 Total	150,000	0	72,204	77,796
		TOTAL		231,260,676	8,290,375	7,866,187	215,104,114

* NOTE: All negative balances will be cleared accordingly.



San Mateo County Community College District
2015-2016 Mid-Year Report
Capital Projects Fund (Fund 4) - Cañada College

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	2015-16 Actual To Date	%	
								To Date
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	25,000	70,275	281%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$25,000	\$70,275	281%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	2,399	274	825	\$10,000	\$10,000	0	0%	6
7 Employee Benefits	0	33	0	\$0	\$0	0	0%	7
8 Materials & Supplies	300,509	207,654	184,591	\$100,000	\$118,759	63,139	53%	8
9 Operating Expenses	208,727	346,445	26,700	\$2,000,000	\$500,000	22,244	4%	9
10 Capital Outlay	939,949	273,903	42,733	\$9,000,000	\$3,620,731	795	0%	10
11 Total Expenses	\$1,451,584	\$828,310	\$254,848	\$11,110,000	\$4,249,491	\$86,177	2%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$400,000	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$400,000	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$1,451,584)	(\$828,310)	\$145,152	(\$11,110,000)	(\$4,224,491)	(\$15,903)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$1,451,584)	(\$828,310)	\$145,152	(\$11,110,000)	(\$4,224,491)	(\$15,903)		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
2015-2016 Mid-Year Report
Capital Projects Fund (Fund 4) - College of San Mateo

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	2015-16 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	103,500	205,053	198%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$103,500	\$205,053	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	6,438	11,909	2,614	30,000	30,000	4,663	16%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	165,119	102,860	74,230	400,000	585,362	153,092	26%	8
9 Operating Expenses	391,294	545,078	14,924	5,000,000	1,000,000	11,349	1%	9
10 Capital Outlay	867,853	2,829,321	40,750	5,000,000	6,234,135	23,876	0%	10
11 Total Expenses	\$1,430,705	\$3,489,169	\$132,517	\$10,430,000	\$7,849,497	\$192,980	2%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$400,000	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$400,000	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$1,430,705)	(\$3,489,169)	\$267,483	(\$10,430,000)	(\$7,745,997)	\$12,073		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$1,430,705)	(\$3,489,169)	\$267,483	(\$10,430,000)	(\$7,745,997)	\$12,073		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
2015-2016 Mid-Year Report
Capital Projects Fund (Fund 4) - Skyline College

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	2015-16 Actual To Date	%	
								To Date
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	44,800	115,781	258%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$44,800	\$115,781	258%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	14,362	3,930	0	20,000	20,000	1,235	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	193,627	154,697	232,490	400,000	423,896	184,159	43%	8
9 Operating Expenses	650,626	462,526	19,916	2,500,000	1,500,000	21,336	1%	9
10 Capital Outlay	555,052	105,995	92,801	5,000,000	6,764,476	20,788	0%	10
11 Total Expenses	\$1,413,666	\$727,150	\$345,208	\$7,920,000	\$8,708,372	\$227,518	3%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$400,000	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	(1,000,000)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	(\$600,000)	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$1,413,666)	(\$727,150)	(\$945,208)	(\$7,920,000)	(\$8,663,572)	(\$111,737)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$1,413,666)	(\$727,150)	(\$945,208)	(\$7,920,000)	(\$8,663,572)	(\$111,737)		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
2015-2016 Mid-Year Report
Capital Projects Fund (Fund 4) - Districtwide

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	2015-16 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	1,301,387	821,684	1,830,524	0	2,843,825	1,725,637	61%	2
3 Local Revenue	0	6,077,516	384,858	1,686,884	1,513,584	257,361	17%	3
4 Total Revenue	\$1,301,387	\$6,899,200	\$2,215,382	\$1,686,884	\$4,357,409	\$1,982,998	46%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	376,507	325,236	395,173	2,300,000	2,320,000	1,096,735	47%	6
7 Employee Benefits	145,033	98,012	124,615	900,000	900,000	385,824	43%	7
8 Materials & Supplies	134,555	552,497	680,305	1,000,000	1,571,983	762,900	49%	8
9 Operating Expenses	222,950	501,343	1,470,589	3,000,000	9,500,000	1,574,336	17%	9
10 Capital Outlay	418,948	2,124,816	3,768,652	6,000,000	11,061,716	3,963,905	36%	10
11 Total Expenses	\$1,297,993	\$3,601,904	\$6,439,333	\$13,200,000	\$25,353,699	\$7,783,700	31%	11
Transfers & Other								
12 Transfers In	\$1,475,000	\$5,950,000	\$3	\$398,244	\$1,187,000	\$1,187,000	100%	12
13 Other Sources	586,289	476,279	41,306	708,756	741,302	741,302	100%	13
14 Transfers out	(1,666,291)	(6,720,084)	(1,618,250)	(250,312)	(414,381)	(414,381)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$394,998	(\$293,805)	(\$1,576,941)	\$856,688	\$1,513,921	\$1,513,921	100%	17
Fund Balance								
18 Net Change in Fund Balance	\$398,392	\$3,003,491	(\$5,800,892)	(\$10,656,428)	(\$19,482,369)	(\$4,286,780)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$398,392	\$3,003,491	(\$5,800,892)	(\$10,656,428)	(\$19,482,369)	(\$4,286,780)		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
2015-2016 Mid-Year Report
Capital Projects Fund (Fund 4) - Total District

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	2015-16 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	1,301,387	821,684	1,830,524	0	2,843,825	1,725,637	61%	2
3 Local Revenue	0	6,077,516	384,858	1,686,884	1,686,884	648,470	38%	3
4 Total Revenue	\$1,301,387	\$6,899,200	\$2,215,382	\$1,686,884	\$4,530,709	\$2,374,107	52%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	\$399,707	\$341,350	\$398,612	\$2,360,000	\$2,380,000	\$1,102,634	46%	6
7 Employee Benefits	\$145,033	\$98,045	\$124,615	\$900,000	\$900,000	\$385,824	43%	7
8 Materials & Supplies	\$793,810	\$1,017,709	\$1,171,616	\$1,900,000	\$2,700,000	\$1,163,289	43%	8
9 Operating Expenses	\$1,473,596	\$1,855,392	\$1,532,129	\$12,500,000	\$12,500,000	\$1,629,266	13%	9
10 Capital Outlay	\$2,781,802	\$5,334,036	\$3,944,936	\$25,000,000	\$27,681,058	\$4,009,363	14%	10
11 Total Expenses	\$5,593,948	\$8,646,532	\$7,171,907	\$42,660,000	\$46,161,059	\$8,290,375	18%	11
Transfers & Other								
12 Transfers In	\$1,475,000	\$5,950,000	\$800,003	\$398,244	\$1,187,000	\$1,187,000	100%	12
13 Other Sources	\$586,289	\$476,279	\$441,306	\$708,756	\$741,302	\$741,302	100%	13
14 Transfers out	(\$1,666,291)	(\$6,720,084)	(\$2,618,250)	(\$250,312)	(\$414,381)	(\$414,381)	100%	14
15 Contingency	\$0	\$0	\$0	\$0	\$0	\$0	0%	15
16 Other Out Go	\$0	\$0	\$0	\$0	\$0	\$0	0%	16
17 Total Transfers/Other	\$394,998	(\$293,805)	(\$1,376,941)	\$856,688	\$1,513,921	\$1,513,921	100%	17
Fund Balance								
18 Net Change in Fund Balance	(\$3,897,563)	(\$2,041,137)	(\$6,333,466)	(\$40,116,428)	(\$40,116,428)	(\$4,402,347)		18
19 Beginning Balance, July 1	117,780,030	113,255,732	110,414,127	224,950,124	224,950,124	224,950,124		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$113,882,467	\$111,214,595	\$104,080,662	\$184,833,696	\$184,833,696	\$220,547,777		21

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



Enterprise Fund Auxiliary Fund (Fund 5)

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

*The **Bookstore Fund** is used to account for revenues received and expenses made to operate the District's bookstores. **The Cafeteria Fund** is used to account for revenues received and expenses related to contracted food service and vending operations of the District. **The San Mateo Athletic Club (SMAC)** accounts for revenues received and expenses related to the operations of the athletic club and aquatic center. **The Community, Continuing, and Corporate Education (CCCE)** is the newest addition to the enterprise funds with the goal of increasing and meeting educational opportunities and needs in San Mateo County.*

San Mateo County Community College District
2015-2016 Mid -Year Report
Enterprise Fund - Bookstore (Fund 5)



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Income								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	3,801,990	3,698,953	3,532,364	7,500,000	7,500,000	3,583,421	48%	3
4 Total Income	\$3,801,990	\$3,698,953	\$3,532,364	\$7,500,000	\$7,500,000	\$3,583,421	48%	4
Expenses								
5 Cost of Sales	\$2,243,409	\$2,148,638	\$1,914,657	\$4,000,000	\$4,000,000	\$1,887,316	47%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	865,944	839,399	859,677	1,800,000	1,800,000	981,382	55%	7
8 Employee Benefits	255,914	215,284	249,624	530,000	530,000	281,530	53%	8
9 Materials & Supplies	0	0	0	35,000	35,000	17,232	49%	9
10 Operating Expenses	389,712	381,071	322,674	800,000	800,000	349,380	44%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$3,754,979	\$3,584,392	\$3,346,633	\$7,165,000	\$7,165,000	\$3,516,840	49%	12
Transfers & Other								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0	0%	17
18 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	18
Fund Balance								
19 Net Change in Fund Balance	\$47,011	\$114,561	\$185,732	\$335,000	\$335,000	\$66,581		19
20 Beginning Balance, July 1	7,133,273	7,249,115	7,636,581	8,070,715	8,070,715	8,070,715		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$7,180,284	\$7,363,676	\$7,822,313	\$8,405,715	\$8,405,715	\$8,137,296		22

San Mateo County Community College District
2015-2016 Mid-Year Report
Enterprise Fund - Cafeteria (Fund 5)



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	123,035	148,436	145,208	320,000	320,000	177,773	56%	3
4 Total Revenue	\$123,035	\$148,436	\$145,208	\$320,000	\$320,000	\$177,773	56%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	19,048	23,403	23,856	50,000	50,000	31,276	63%	6
7 Employee Benefits	4,736	3,988	4,918	9,000	9,000	6,911	77%	7
8 Materials & Supplies	0	29,715	30,098	60,000	60,000	36,208	60%	8
9 Operating Expenses	62,517	31,708	29,914	100,000	100,000	33,827	34%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$86,301	\$88,814	\$88,786	\$219,000	\$219,000	\$108,222	49%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$36,734	\$59,622	\$56,422	\$101,000	\$101,000	\$69,551		18
19 Beginning Balance, July 1	337,374	353,375	456,337	507,019	507,019	507,019		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$374,108	\$412,997	\$512,759	\$608,019	\$608,019	\$576,570		21

San Mateo County Community College District
2015-2016 Mid -Year Report
Enterprise Fund - San Mateo Athletic Club & Aquatic Center (Fund 5)



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Income								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	1,631,440	1,957,032	2,099,852	4,500,000	4,500,000	2,255,986	50%	3
4 Total Income	\$1,631,440	\$1,957,032	\$2,099,852	\$4,500,000	\$4,500,000	\$2,255,986	50%	4
Expenses								
5 Cost of Sales	0	0	0	0	0	0	0%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	734,968	69,640	85,955	185,000	185,000	104,337	56%	7
8 Employee Benefits	176,392	17,077	25,519	43,000	43,000	30,074	70%	8
9 Materials & Supplies	0	0	0	0	0	0	0%	9
10 Operating Expenses	286,363	1,348,020	1,460,387	3,300,000	3,300,000	1,627,353	49%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$1,197,723	\$1,434,737	\$1,571,861	\$3,528,000	\$3,528,000	\$1,761,764	50%	12
Transfers & Other								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	36,671	35,048	71,989	150,000	150,000	75,890	51%	14
15 Transfers out	0	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0	0%	16
17 Other Out Go	(89,894)	(32,626)	(123,460)	(385,000)	(385,000)	(66,774)	17%	17
18 Total Transfers/Other	(\$53,223)	\$2,422	(\$51,471)	(\$235,000)	(\$235,000)	\$9,116	-4%	18
Fund Balance								
19 Net Change in Fund Balance	\$380,494	\$524,717	\$476,520	\$737,000	\$737,000	\$503,338		19
20 Beginning Balance, July 1	171,400	816,784	1,344,968	1,936,074	1,936,074	1,936,074		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$551,894	\$1,341,501	\$1,821,488	\$2,673,074	\$2,673,074	\$2,439,412		22

San Mateo County Community College District
2015 - 2016 Mid -Year Report
Enterprise Fund - Community, Continuing, and Corporate Education (Fund 5)



	2nd Quarter 2012-13 Actuals *	2nd Quarter 2013-14 Actuals *	2nd Quarter 2014-15 Actuals *	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	244,438	233,911	216,732	900,000	900,000	327,149	36%	3
4 Total Revenue	\$244,438	\$233,911	\$216,732	\$900,000	\$900,000	\$327,149	36%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	105,325	100,078	111,945	315,000	315,000	153,152	49%	6
7 Employee Benefits	36,732	31,180	47,812	110,000	110,000	54,991	50%	7
8 Materials & Supplies	1,039	1,102	2,728	25,000	25,000	5,748	23%	8
9 Operating Expenses	165,976	180,968	158,620	350,000	350,000	216,803	62%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$309,072	\$313,327	\$321,104	\$800,000	\$800,000	\$430,694	54%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	417,000	417,000	100%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$417,000	\$417,000	100%	17
Fund Balance								
18 Net Change in Fund Balance	(\$64,634)	(\$79,417)	(\$104,372)	\$100,000	\$517,000	\$313,455		18
19 Beginning Balance, July 1	739,335	824,978	826,567	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	850,818		20
21 Net Fund Balance, Dec. 31	\$674,701	\$745,561	\$722,195	\$100,000	\$517,000	\$1,164,273		21

* CCCE was previously included in Fund 1 before it moved to Fund 5 in the current 2015-16 fiscal year.

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Special Revenue Fund (Fund 6)

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

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

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

San Mateo County Community College District
2015-2016 Mid-Year Report
Child Development Fund (Fund 6) - College of San Mateo



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	(\$15,912)	\$31,895	\$24,248	\$28,900	\$28,900	\$11,831	41%	1
2 State Revenue	67,549	35,254	20,064	34,100	34,100	10,726	31%	2
3 Local Revenue	131,563	162,108	145,435	373,672	373,672	212,239	57%	3
4 Total Revenue	\$183,201	\$229,257	\$189,746	\$436,672	\$436,672	\$234,796	54%	4
Expenses								
5 Certificated Salaries	\$47,318	\$48,740	\$50,496	\$116,912	\$116,912	\$63,488	54%	5
6 Classified Salaries	133,881	139,528	140,123	272,150	272,150	147,082	54%	6
7 Employee Benefits	74,575	62,547	67,795	145,699	145,699	75,081	52%	7
8 Materials & Supplies	13,695	12,071	12,601	36,800	36,800	13,326	36%	8
9 Operating Expenses	0	0	0	448	448	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$269,469	\$262,886	\$271,015	\$572,009	\$572,009	\$298,976	52%	11
Transfers & Other								
12 Transfers In	\$59,917	\$39,645	\$81,269	\$135,337	\$135,337	\$64,180	47%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$59,917	\$39,645	\$81,269	\$135,337	\$135,337	\$64,180	47%	17
Fund Balance								
18 Net Change in Fund Balance	(\$26,352)	\$6,015	\$0	\$0	\$0	(\$0)		18
19 Beginning Balance, July 1	26,352	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	\$6,015	\$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
2015-2016 Mid-Year Report
Child Development Fund (Fund 6) - Skyline College



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$61,013	\$55,140	\$65,146	\$92,000	\$92,000	\$24,311	26%	1
2 State Revenue	88,146	88,394	110,520	266,700	266,700	88,081	33%	2
3 Local Revenue	54,372	66,057	73,971	175,823	175,823	91,682	52%	3
4 Total Revenue	\$203,531	\$209,591	\$249,637	\$534,523	\$534,523	\$204,074	38%	4
Expenses								
5 Certificated Salaries	\$43,812	\$52,425	\$58,944	\$106,688	\$106,688	\$60,596	57%	5
6 Classified Salaries	179,605	200,743	204,828	304,498	304,498	198,194	65%	6
7 Employee Benefits	84,184	72,745	82,938	157,688	157,688	84,471	54%	7
8 Materials & Supplies	25,784	34,805	36,954	76,823	76,528	21,602	28%	8
9 Operating Expenses	698	983	2,955	3,800	4,095	2,410	59%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$334,083	\$361,701	\$386,618	\$649,497	\$649,497	\$367,274	57%	11
Transfers & Other								
12 Transfers In	\$131,375	\$152,110	\$136,981	\$114,975	\$114,975	\$163,200	142%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$131,375	\$152,110	\$136,981	\$114,975	\$114,975	\$163,200	142%	17
Fund Balance								
18 Net Change in Fund Balance	\$823	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$823	\$0	\$0	\$0	\$0	\$0		21

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

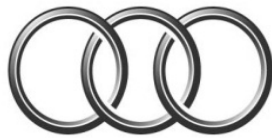
San Mateo County Community College District
2015-2016 Mid-Year Report
Child Development Fund (Fund 6) - Total District



SAN MATEO COUNTY
COMMUNITY
 COLLEGE DISTRICT

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$45,101	\$87,035	\$89,394	\$120,900	\$120,900	\$36,142	30%	1
2 State Revenue	155,695	123,648	130,584	300,800	300,800	98,807	33%	2
3 Local Revenue	186,005	228,165	219,406	549,495	549,495	303,921	55%	3
4 Total Revenue	\$386,801	\$438,848	\$439,383	\$971,195	\$971,195	\$438,869	45%	4
Expenses								
5 Certificated Salaries	\$91,130	\$101,165	\$109,440	\$223,600	\$223,600	\$124,084	55%	5
6 Classified Salaries	313,487	340,271	344,951	576,649	576,649	345,276	60%	6
7 Employee Benefits	158,759	135,292	150,733	303,387	303,387	159,552	53%	7
8 Materials & Supplies	39,478	46,876	49,554	113,623	113,328	34,928	31%	8
9 Operating Expenses	698	983	2,955	4,248	4,543	2,410	53%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$603,552	\$624,587	\$657,633	\$1,221,507	\$1,221,507	\$666,250	55%	11
Transfers & Other								
12 Transfers In	\$191,291	\$191,754	\$218,250	\$250,312	\$250,312	\$227,381	91%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$191,291	\$191,754	\$218,250	\$250,312	\$250,312	\$227,381	91%	17
Fund Balance								
18 Net Change in Fund Balance	(\$25,460)	\$6,015	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	26,352	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$892	\$6,015	\$0	\$0	\$0	\$0		21

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



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
2015-2016 Mid-Year Report
Student Aid Fund (Fund 7) - Cañada College



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$2,414,781	\$2,085,792	\$2,111,425	\$4,462,702	\$4,462,702	\$1,822,206	41%	1
2 State Revenue	55,580	109,321	127,271	245,000	245,000	83,040	34%	2
3 Local Revenue	56,511	184,565	188,548	200,000	200,000	193,808	97%	3
4 Total Revenue	\$2,526,872	\$2,379,677	\$2,427,244	\$4,907,702	\$4,907,702	\$2,099,054	43%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$107,752	\$44,610	\$50,897	\$0	\$88,149	\$88,149	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(2,757,323)	(2,420,422)	(2,432,186)	(4,907,702)	(4,995,851)	(2,134,583)	43%	16
17 Total Transfers/Other	(\$2,649,571)	(\$2,375,812)	(\$2,381,289)	(\$4,907,702)	(\$4,907,702)	(\$2,046,434)	42%	17
Fund Balance								
18 Net Change in Fund Balance	(\$122,699)	\$3,866	\$45,955	\$0	\$0	\$52,621		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$122,699)	\$3,866	\$45,955	\$0	\$0	\$52,621		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
2015-2016 Mid-Year Report
Student Aid Fund (Fund 7) - College of San Mateo

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$2,944,238	\$2,807,816	\$2,764,642	\$6,051,002	\$6,051,002	\$2,519,303	42%	1
2 State Revenue	193,279	144,500	179,139	396,000	396,000	124,935	32%	2
3 Local Revenue	54,715	264,425	308,497	375,000	375,000	304,880	81%	3
4 Total Revenue	\$3,192,232	\$3,216,741	\$3,252,277	\$6,822,002	\$6,822,002	\$2,949,118	43%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	5,500	\$5,500	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(3,271,776)	(3,156,822)	(3,141,103)	(6,822,002)	(6,827,502)	(2,937,285)	43%	16
17 Total Transfers/Other	(\$3,271,776)	(\$3,156,822)	(\$3,141,103)	(\$6,822,002)	(\$6,822,002)	(\$2,931,785)	43%	17
Fund Balance								
18 Net Change in Fund Balance	(\$79,544)	\$59,919	\$111,174	\$0	\$0	\$17,332		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$79,544)	\$59,919	\$111,174	\$0	\$0	\$17,332		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
2015-2016 Mid-Year Report
Student Aid Fund (Fund 7) - Skyline College



	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$4,388,554	\$4,410,597	\$4,211,436	\$9,141,376	\$9,141,376	\$3,665,763	40%	1
2 State Revenue	65,256	167,643	203,788	426,500	426,500	215,642	51%	2
3 Local Revenue	86,606	206,239	199,840	210,000	210,000	208,032	99%	3
4 Total Revenue	\$4,540,416	\$4,784,479	\$4,615,064	\$9,777,876	\$9,777,876	\$4,089,437	42%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	\$0	0	0%	6
7 Employee Benefits	0	0	0	0	\$0	0	0%	7
8 Materials & Supplies	0	0	0	0	\$0	0	0%	8
9 Operating Expenses	0	0	0	0	\$0	0	0%	9
10 Capital Outlay	0	0	0	0	\$0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$51,102	\$55,154	\$49,104	\$0	\$69,260	\$69,260	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(4,771,706)	(4,880,067)	(4,657,822)	(9,777,876)	(9,847,136)	(4,218,476)	43%	16
17 Total Transfers/Other	(\$4,720,604)	(\$4,824,913)	(\$4,608,719)	(\$9,777,876)	(\$9,777,876)	(\$4,149,216)	42%	17
Fund Balance								
18 Net Change in Fund Balance	(\$180,188)	(\$40,434)	\$6,345	\$0	\$0	(\$59,779)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$180,188)	(\$40,434)	\$6,345	\$0	\$0	(\$59,779)		21

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

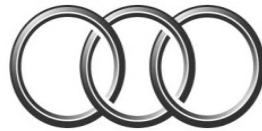


San Mateo County Community College District
2015-2016 Mid-Year Report
Student Aid Fund (Fund 7) - Total District

	2nd Quarter 2012-13 Actuals	2nd Quarter 2013-14 Actuals	2nd Quarter 2014-15 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$9,747,573	\$9,304,205	\$9,087,502	\$19,655,080	\$19,655,080	\$8,007,271	41%	1
2 State Revenue	314,115	421,464	510,198	1,067,500	1,067,500	423,617	40%	2
3 Local Revenue	197,831	655,228	696,885	785,000	785,000	706,720	90%	3
4 Total Revenue	\$10,259,519	\$10,380,897	\$10,294,585	\$21,507,580	\$21,507,580	\$9,137,609	42%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$158,854	\$99,764	\$100,001	\$0	\$162,909	\$162,909	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(10,800,805)	(10,457,311)	(10,231,111)	(21,507,580)	(21,670,489)	(9,290,343)	43%	16
17 Total Transfers/Other	(\$10,641,951)	(\$10,357,547)	(\$10,131,111)	(\$21,507,580)	(\$21,507,580)	(\$9,127,435)	42%	17
Fund Balance								
18 Net Change in Fund Balance	(\$382,432)	\$23,350	\$163,475	\$0	\$0	\$10,174		18
19 Beginning Balance, July 1	246,689	206,796	130,251	130,251	130,251	130,251		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$135,743)	\$230,146	\$293,726	\$130,251	\$130,251	\$140,425		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
2015-2016 Mid-Year Budget
Retirement Reserve (Fund 8) - Total District



	2nd Quarter 2012-2013 Actuals	2nd Quarter 2013-2014 Actuals	2nd Quarter 2014-2015 Actuals	2015-16 Adoption Budget	2015-16 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	122,551	128,910	99,986	165,000	165,000	53,163	32%	3
4 Total Revenue	\$122,551	\$128,910	\$99,986	\$165,000	\$165,000	\$53,163	32%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	5,000	2,500	5,000	5,000	2,500	50%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$5,000	\$2,500	\$5,000	\$5,000	\$2,500	50%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	633,746	1,656,641	1,777,765	4,500,000	4,500,000	1,946,680	0%	13
14 Transfers out	0	(1,000,000)	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(6,000,000)	(5,000,000)	(6,000,000)	(12,000,000)	(12,000,000)	(7,261,991)	61%	16
17 Total Transfers/Other	(\$5,366,254)	(\$4,343,359)	(\$4,222,235)	(\$7,500,000)	(\$7,500,000)	(\$5,315,311)	71%	17
Fund Balance								
18 Net Change in Fund Balance	(\$5,243,703)	(\$4,219,449)	(\$4,124,749)	(\$7,340,000)	(\$7,340,000)	(\$5,264,648)		18
19 Beginning Balance, July 1	22,194,598	19,983,831	23,641,326	19,243,323	19,243,323	19,243,323		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$16,950,895	\$15,764,382	\$19,516,577	\$11,903,323	\$11,903,323	\$13,978,675		21



Supplemental Information

Page 80 - **Historical FTES Analysis**

Page 82 - **2016-17 Integrated Budget Calendar**

Page 86 - **CCFS-311Q Report (12/31/15)**

Page 89 - **Cash Flow Summary (12/31/15)**

Page 90 - **Associated Student Body Reports**

Page 96 - **Expenditure Comparison of
Academic Salaries**

Page 98 - **Expenditure Comparison of
Major Budget Activity**

Page 100 - **Expenditure Comparison by Major
Account Code**

San Mateo County Community College District
FTES Analysis

	<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>	<u>Annual 2013-14</u>	<u>Annual 2014-15</u>	<u>1st Period 2015-16</u>
<i>College of San Mateo</i>										
Resident										
Fall & Spring	7,423	7,686	8,022	8,062	7,002	6,706	6,431	5,943	5,574	5,537
Fall & Spring (N/C)							3	3	4	1
Summer (N/C)								1	1	-
Summer	<u>956</u>	<u>992</u>	<u>985</u>	<u>1,093</u>	<u>940</u>	<u>904</u>	<u>888</u>	<u>786</u>	<u>757</u>	<u>721</u>
Total, Resident	8,379	8,678	9,007	9,155	7,942	7,610	7,322	6,733	6,336	6,259
Total, Apprenticeship	156	164	115	94	87	80	83	88	62	65
Flex-time	10	11	16	15	2	2	3	5	5	5
Non-Resident										
Fall & Spring	226	217	198	200	214	204	255	343	472	575
Fall & Spring (N/C)								-	1	-
Summer (N/C)									-	-
Summer	<u>20</u>	<u>15</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>16</u>	<u>22</u>	<u>23</u>	<u>31</u>	<u>44</u>
Total, Non-Resident	246	232	216	219	235	220	277	366	504	619
College of San Mateo Total	8,791	9,085	9,354	9,483	8,266	7,912	7,685	7,192	6,907	6,948
<i>Canada College</i>										
Resident										
Fall & Spring	3,770	3,938	4,218	4,512	4,203	4,055	3,804	3,592	3,419	3,264
Fall & Spring (N/C)	27	35	38	41	51	33	24	23	24	11
Summer (N/C)	4	5	1	6	10	11	11	8	9	8
Summer	<u>380</u>	<u>402</u>	<u>414</u>	<u>512</u>	<u>398</u>	<u>415</u>	<u>435</u>	<u>463</u>	<u>488</u>	<u>451</u>
Total, Resident	4,181	4,380	4,671	5,071	4,662	4,514	4,274	4,086	3,940	3,734
Flex-time	3	4	7	17	4	3	3	4	5	5
Non-Resident										
Fall & Spring	62	60	88	86	89	77	97	103	134	188
Fall & Spring (N/C)	1	1	1	1	1	1	1	1	2	1
Summer (N/C)	-	-	-	-	0	0	1	0	-	1
Summer	<u>8</u>	<u>7</u>	<u>7</u>	<u>11</u>	<u>8</u>	<u>8</u>	<u>11</u>	<u>10</u>	<u>16</u>	<u>20</u>
Total, Non-Resident	71	68	96	98	98	86	110	114	152	210
Canada College Total	4,255	4,452	4,774	5,186	4,764	4,603	4,387	4,204	4,097	3,949
<i>Skyline College</i>										
Resident										
Fall & Spring	5,840	6,345	6,893	7,404	7,093	7,080	6,801	6,626	6,531	5,929
Fall & Spring (N/C)	-	-	47	68	67	71	76	37	81	49
Summer (N/C)				5	4	2	4	4	7	6
Summer	<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>	<u>998</u>	<u>1,067</u>	<u>1,030</u>
Total, Resident	6,684	7,213	8,027	8,730	8,139	8,317	8,011	7,665	7,686	7,014
Total, Apprenticeship	3	3	2	5	2	1	2	2	2	3
Flex-time	3	5	6	17	2	2	2	1	3	4
Non-Resident										
Fall & Spring	101	97	88	85	99	109	132	170	193	238
Fall & Spring (N/C)			1	1	1	2	-	1	4	2
Summer (N/C)					-	-	-	0	-	0
Summer	<u>10</u>	<u>12</u>	<u>16</u>	<u>14</u>	<u>10</u>	<u>18</u>	<u>21</u>	<u>18</u>	<u>23</u>	<u>31</u>
Total, Non-Resident	111	109	105	100	110	129	153	189	220	271
Skyline College Total	6,801	7,330	8,140	8,852	8,253	8,449	8,168	7,857	7,911	7,292

San Mateo County Community College District
FTES Analysis

	<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>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>1st Period 2015-16</u>
<i>District</i>										
Resident										
Fall & Spring	17,033	17,969	19,133	19,978	18,298	17,841	17,036	16,161	15,524	14,730
Fall & Spring (N/C)	27	35	85	109	118	104	100	63	109	61
Summer (N/C)	4	5	1	11	14	13	15	13	17	14
Summer	<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>	<u>2,247</u>	<u>2,312</u>	<u>2,202</u>
Total, Resident	19,244	20,271	21,705	22,956	20,744	20,441	19,604	18,484	17,962	17,007
Total, Apprenticeship	159	167	117	99	88	81	85	90	64	68
Flex-time	16	20	29	49	8	7	8	10	13	14
Non-Resident										
Fall & Spring	389	374	374	371	402	390	484	616	799	1,001
Fall & Spring (N/C)	1	1	2	2	2	3	1	2	7	3
Summer (N/C)	0	0	0	0	0	0	1	1	0	1
Summer	<u>38</u>	<u>34</u>	<u>41</u>	<u>44</u>	<u>38</u>	<u>42</u>	<u>54</u>	<u>51</u>	<u>70</u>	<u>95</u>
Total, Non-Resident	428	409	417	417	443	435	540	670	876	1,100
District Total	19,847	20,867	22,268	23,521	21,283	20,964	20,237	19,254	18,915	18,189

San Mateo County Community College District

January 13, 2016

BOARD REPORT NO. 16-1-3CA

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

APPROVAL OF 2016-17 INTEGRATED DISTRICT BUDGET PLANNING CALENDAR

The budget development process for 2016-17 requires formulation of a budget calendar. Included in the 2016-17 calendar is consultation with the District Committee for Budget and Finance, which is a subcommittee of the District Participatory Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2016-17 on September 14, 2016.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2016-17 Integrated District Budget Planning Calendar.

Integrated District Budget Planning Calendar, 2016-17

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September 2015	Colleges Finalize Spring 2016 Schedule of Classes		
September	College Budget and Planning committees convene <ul style="list-style-type: none"> • Review priorities, budget goals for current year and accomplishments from past year 	District Committee on Budget and Finance convenes	
September - October	Develop program plans and discuss strategies for 15-16 Review external audit reports and audit findings	Discuss Resource allocation model	
October - November	College Budget and Planning committees <ul style="list-style-type: none"> • Develop college budget goals for 2016-2017 • Review District prelim resource allocation Faculty Obligation Number report due to the State 	Discuss and approve new Resource allocation model College/site presentations of allocation model	
October – December	College Budget and Planning committees <ul style="list-style-type: none"> • Submit hiring priorities • Committees submit tentative recommendation for 2016-17 that includes number of positions to be funded 	Review of Budget Calendar, discussion of budget strategies, new resource allocation, and budget development process	
January 7	Governor's 2016-17 Budget Proposal		
January – February	College Budget and Planning committees <ul style="list-style-type: none"> • Review 2015-16 expenditures 	Review/revise draft of Budget and Planning Calendar Review and reassess estimates of 2016-17 Governor's Budget proposal and discussion of District revenue and expenditure implications (inform DPGC at its next meeting)	Approval of 2016-17 Budget Calendar, review of Governor's Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities Presentation of prior year external audit reports and audit findings
January – February	Chancellor's Council <ul style="list-style-type: none"> • Discussions of budget strategies and allocations 	Continuing discussion of District revenue and expenditure options	Board retreat – Review of preliminary District revenue assumptions and expenditure plans
January/ February	Ongoing State budget hearings Legislative Analyst's Office Review of Governor's Proposed Budget		

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
February	Colleges Finalize Summer Session 2016 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans	District Participatory Governance Council receives budget updates. Board policy discussions/decision regarding budget adjustments
February	"P1" First Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
February/ March	Discussion of budget priorities at Colleges and with Chancellor's Cabinet	Review of 2015-16 Mid-Year Budget Report	Approval of 2015-16 Mid-Year Budget Report
March - May	Departments submit budget requests for 2016-17 to College Budget Committees College Budget committees review requests		
March	Colleges Finalize Fall 2016 Schedule of Classes	Review of Board budget priorities and Districtwide allocations	Review/approval of 2016-17 budget priorities and Districtwide allocations.
Mid-March - April	Run preliminary position control worksheets for 2016-17 Colleges ongoing review of position control		
March – April	College Budget and Planning committees <ul style="list-style-type: none"> Preliminary current year 2015-16 ending balance estimates Colleges prepare for current year external audit		Budget updates with Board; review budget assumptions for Tentative budget Board Goals for 2016-2017
Mid-May	Governor's May Revise		
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DPGC at its next meeting).	Governor's May Revise; budget priorities, goals and objectives.
May	Site Tentative Budgets completed. Work resumes developing final budget after tentative budget is loaded.	Review of Fiscal Management Self-Assessment Checklist	
June	District Office completes budget input and prepares Tentative Budget document	Review of 2016-17 Tentative Budget	
June 22			Adoption of 2016-17 Tentative Budget and 2016-17 Gann Limit
June	"P2" Second Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
June-August	Final adjustments to budget are made.	Committee is updated throughout the summer on major budget changes	
End of June	Enactment of 2016-17 State Budget		

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
July	County finalizes tax increases for 2016-17		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2015-16 books are closed. District Office completes budget input and prepares Final Budget document		
September 2016			Public hearing and Adoption of 2016-17 Final Budget

CALIFORNIA COMMUNITY COLLEGES
 CHANCELLOR'S OFFICE

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

CHANGE THE PERIOD ▾

Fiscal Year: 2015-2016

District: (370) SAN MATEO

Quarter Ended: (Q2) Dec 31, 2015

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2012-13	Actual 2013-14	Actual 2014-15	Projected 2015-2016
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	127,520,416	135,790,198	141,694,473	156,918,946
A.2	Other Financing Sources (Object 8900)	4,968,388	4,553,777	2,396,839	854,327
A.3	Total Unrestricted Revenue (A.1 + A.2)	132,488,804	140,343,975	144,091,312	157,773,273
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	115,718,817	119,336,708	126,732,713	147,693,060
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	16,667,798	20,586,908	15,294,035	4,556,596
B.3	Total Unrestricted Expenditures (B.1 + B.2)	132,386,615	139,923,616	142,026,748	152,249,656
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	102,189	420,359	2,064,564	5,523,617
D.	Fund Balance, Beginning	19,601,580	19,703,769	20,124,128	22,188,692
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	19,601,580	19,703,769	20,124,128	22,188,692
E.	Fund Balance, Ending (C. + D.2)	19,703,769	20,124,128	22,188,692	27,712,309
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	14.9%	14.4%	15.6%	18.2%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	19,614	18,578	17,975	17,021
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2012-13	2013-14	2014-15	2015-2016
H.1	Cash, excluding borrowed funds		25,816,139	10,689,739	14,236,757
H.2	Cash, borrowed funds only		20,000,000	18,655,000	21,000,000
H.3	Total Cash (H.1+ H.2)	46,671,011	45,816,139	29,344,739	35,236,757

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)	156,803,422	156,918,946	88,450,604	56.4%
I.2	Other Financing Sources (Object 8900)	0	3,509	-34,173	-973.9%
I.3	Total Unrestricted Revenue (I.1 + I.2)	156,803,422	156,922,455	88,416,431	56.3%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	162,636,571	161,293,060	68,528,107	42.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,243,234	3,705,778	2,988,362	80.6%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	164,879,805	164,998,838	71,516,469	43.3%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-8,076,383	-8,076,383	16,899,962	
L.	Adjusted Fund Balance, Beginning	22,188,692	22,188,692	22,188,692	
L.1	Fund Balance, Ending (C. + L.2)	14,112,309	14,112,309	39,088,654	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	8.6%	8.6%		

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

NO

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

Contract Period Settled (Specify)	Management	Academic		Classified
		Permanent	Temporary	

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

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San Mateo County Community College District
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING December 31, 2015

	GENERAL FUND	Payroll Fund	GENERAL RESTRICTED FUND	INSURANCE & Debt Services FUND	CAPITAL OUTLAY FUND	CHILD CARE FUND	STUDENT AID FUND	POST- RETIREMENT RESERVES
Beg. Cash Balance in County Treasury	3,196,633.73	3,403,320.36	16,359,694.53	50,193,309.86	223,097,594.99	28,630.03	185,710.26	-
Cash inflow from operations:								
Year-to-date Income	88,416,431.93		13,243,314.60	24,189,240.70	4,302,409.00	666,249.96	9,300,517.32	1,999,843.05
Accounts Receivable	2,506,203.64	4,651.53	(691,815.92)	3,054,651.87	8,622,572.97	(45,719.71)	169,269.72	3,025,354.22
Advances / Prepaid	103,940.73	117,410.35	138,857.77	1,175.00	785,709.23	681.15		
Cash awaiting for deposit	86,804.12							
Total Income	94,310,014.15	3,525,382.24	29,050,050.98	77,438,377.43	236,808,286.19	649,841.43	9,655,497.30	5,025,197.27
Cash outflow for operations:								
Year to date expenditure	71,516,469.39		13,888,955.96	28,691,562.81	8,704,755.70	666,249.96	9,290,343.37	7,261,991.17
Deferred Income	7,655,113.89	-	(102,027.99)	-	83,516.00	29,477.00	139,591.00	1,187.64
Account Payable	14,492,012.76	2,721,291.80	194,995.74	16,403.61	4,237,506.54	5,957.21	1,066,951.85	1,563.64
Cash Balance From Operations	646,418.11	804,090.44	15,068,127.27	48,730,411.01	223,782,507.95	(51,842.74)	(841,388.92)	(2,239,545.18)
Other Cash inflow								
Medical Flex Plan / Revolv. Fund	(200.00)			-				
TRANS	21,000,000.00							
Trusts (JPA & 3CBG)								
Beg. Investment Balance								
LAIF Balance	89,247.05							54,453.70
County Pool Balance	-							6,218,041.60
Special Bond					922.78			-
C.O.P. & Others	36,828,084.92			-	5,000.00			8,988,303.44
Total Beg. Balance	36,917,331.97			-	5,922.78			15,260,798.74
Y.T.D. Investment Balance								
LAIF Balance	91,217.33							54,536.07
County Pool Balance	-							11,213,777.19
Special Bond				-	922.78			-
C.O.P./Bank CD	39,107,793.06			-	5,000.00			1,752,940.30
Y.T.D. Balance	39,199,010.39			-	5,922.78			13,021,253.56
Net Cash changes from Investment	(2,281,678.42)			-	-			2,239,545.18
Net changes from unrealized gain / (loss)	-			-				
Cash Balance in County Treasury	19,364,539.69	804,090.44	15,068,127.27	48,730,411.01	223,782,507.95	(51,842.74)	(841,388.92)	(0.00)
Net Cash (Excluding TRANS & Trusts)	(1,635,460.31)	804,090.44	15,068,127.27	48,730,411.01	223,782,507.95	(51,842.74)	(841,388.92)	(0.00)

Associated Students of Cañada College
2nd Quarter Report
October 2015- December 2015

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

Participatory Governance

The students continue to serve on **19** committees at Cañada College and the District.

Student Identification Cards

The Center for Student Life and Leadership Development continues to produce Student Body Cards for the student body. The Center produced **1,065** cards this quarter.

Inter-Club Council (ICC)

The ASCC continues to encourage students to become an active member on campus through their handouts, fliers, activities, social media and Inter-Club Council. This past quarter all **24** clubs remained active.

Events & Activities

- October 2015
 - Ongoing ASCC Meetings: Every Wednesday throughout the semester
 - Ongoing ICC Meetings: Every Other Tuesday throughout the semester
 - ASCC Leadership Retreat: October 3, 4, 5
 - Pride Day: October 8
 - Transfer Success Tour: October 13
 - Off-Campus ESL Night: October 21
 - College Fair: October 21
 - California Community College Student Affairs Association Conference (CCCSAA): October 23-25
 - Computer Science Speaker Series: October 26
 - Classic Halloween: October 29
- November 2015
 - Dia De Los Muertos: November 2, 3, 4, 5
 - Supersmash Brother Tournament: November 2
 - Housing Crisis in Our Community: November 5
 - Oakland Museum of California Field Trip: November 5
 - International Education Week: November 10, 11, 12
 - Republican Club Debate: November 10
 - National Conference on Student Leadership: November 18-22
 - Precious Knowledge: November 19
 - Instructions Not Included: November 19
- December 2015
 - Star Wars Finals De-Stress Day: December 3
 - Las Posadas: December 10
 - Salsa Social: December 10

Associated Students of College of San Mateo 2nd Quarter Report, October 2015 – December 2015

The Associated Students of College of San Mateo (ASCSM) has had a productive second quarter of the fall 2015 semester. ASCSM has been able to successfully continue to participate in college governance and to create a lively and entertaining campus atmosphere for CSM students, faculty, staff, and administrators. Some of the highlights for the second quarter of the fall 2015 semester are:

Ongoing Activities

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

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 Institutional Planning Committee (IPC), Faculty Academic Senate, Committee on Instruction, 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 Participatory Governance Council, the District Committee on Budget & Finance, the District Auxiliary Services Advisory Committee and the District Student Council.

The ASCSM, in cooperation with the Center for Student Life and Leadership continued to issue credit card style Student ID Cards. To date, the A.S. has issued thousands of ID Cards to students. Due to the planned rollout of employee ID cards, the students have stopped producing ID cards for CSM faculty, staff, and administrators.

Events and Activities of Note

October 2015

- 10/7, 10/14, and 10/21: International Student Club, *World Chat*
- 10/9: Puente Club, *Movie Night (Selma)*
- 10/13-10/15: Nursing Student Association, *Sign ups for Science Fair/Blood Drive*
- 10/14: Anime Club, *Donut Sale Fundraiser*
- 10/14: ASCSM Cultural Awareness Board, *Latino Heritage Event*
- 10/15- The Writer's Project, *Pie Sale Fundraiser*
- 10/17: Nursing Student Association, *Family Science Fair/Blood Drive*
- 10/29: ASCSM Advocacy Board, *Board of Trustees Candidates Form*
- 10/20-10/21: InterVarsity Christian Fellowship, *Justice and the Bible*

- 10/21: Psychology Club, *Domestic Violence Awareness Month Event*
- 10/22: InterVarsity Christian Fellowship, *Ultimate Frisbee and Pizza*
- 10/28: Psychology Club, *Domestic Violence Awareness Month Event (Second Event)*
- 10/28: Phi Theta Kappa, *Tea Sale Fundraiser*
- 10/27-10/28: ASCSM Programming Board, *Halloween Event*
- 10/29: Alpha Gamma Sigma, *Halloween Spookfest*
- 10/30: Anime Club, *Club Halloween Party*

November 2015

- 11/05: Conservation Society, *Project Butt (cigarette butt clean up)*
- 11/6: Puente Club, *Movie Night (The Book of Life)*
- 11/10: ASCSM Cultural Awareness Board, *Dia de Los Muertos Event*
- 11/11: Performance Dance Ensemble, *Dance Bake Sale*
- 11/11 & 11/17: ASCSM Programming Board, *Evening Student Engagement Event*
- 11/13: Phi Theta Kappa, *PTK Inductions Ceremony*
- 11/13: ASCSM Programming Board, *Football Homecoming Rally*
- 11/18: ASCSM Cultural Awareness Board, *Global Village*
- 11/18: International Students Club, *Global Village*
- 11/21: Alpha Gamma Sigma, *Fall Regional Conference*
- 11/21: Cycling Club, *Coyote Point Ride and BBQ*
- 11/23: Charity Club, *Clothing Collection Day*
- 11/23: Alpha Gamma Sigma, *Krispy Kreme Sale*
- 11/30: Math Club, *Math Club Promotion Event and Survey*

December 2015

- 12/1-12/3: Alpha Gamma Sigma, *Toy Drive*
- 12/1-12/3: CSM Veterans Club, *Vet Drive*
- 12/2: ASCSM Inter Club Council, *Fall Club Mixer*
- 12/2: Business Club, *Business Case Competition*
- 12/2: ASCSM Programming Board, *Child Development Center Holiday Party*
- 12/4: Computer Science Club, *Field Trip to Computer History Museum and Google*
- 12/4: Performance Dance Ensemble, *Fall Dance Performance*
- 12/9: EOPS Club, *EOPS Awareness Day*
- 12/7, 12/9, 12/11: Psychology Club, *De-Stress Week*
- 12/9-12/10: ASCSM Programming Board, *Relaxation Week*

**Associated Students of Skyline College
2015-2016: Budget Report for the 2nd Quarter
Summary of Programs and Activities
January 21, 2016**

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

Participatory Governance

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

Governance Committees

Academic Senate Governing Council
Accreditation Oversight Committee
College Governance Council
Curriculum Committee
Ed Policy
Health and Safety Committee
PEDAC
SEED/Student Equity Committees
Strategic Planning and Allocation of Resource Committee
Institutional Effectiveness Committee
Technology Advisory Committee

Task Forces

Art on Campus Task Force
Student Learning Outcome Assessment Cycle Steering Committee
Outreach

Operational Work Groups

Commencement Committee
Student Recognition and Awards Ceremony

Student Handbook and Academic Planners

The Student Handbook is 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. All of the elected positions in the Associated Student of Skyline College Governing Council are currently filled. Current members are developing a recruitment plan for the upcoming spring elections.

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.

Programs and Events

ASSC Meetings

8/11/15-Present:

ASSC weekly meetings on Tuesdays from 4-6pm

Umpqua Condolence Letter Writing Booth

10/12 - 13/2015:

A table was setting up for students to write their condolences to the victims of the Umpqua Community College in Roseburg, Oregon. Letters were sent to

National Coming Out Day

10/12/2015:

In light of this year's Supreme Court decision, the theme for National Coming Out Day was marriage equality. Members of the ASSC gave out rainbow cupcakes and had a photo booth for students.

Donations for Friends and Family of Butte Country Fire Victims

10/16/2015 – 10/30/2015:

Campus wide, donations were collected for the victims who suffered losses in the Butte County fires.

Latino Heritage Month

10/20/2015: Closing Event

ASSC invited local spoken word artist, Paul S. Flores, San Jarocho acoustic band, and South Andres dance troupe. ASSC also collaborated with Skyline Club LASO and learning community program Puente to share their information about their upcoming programs and events.

Breast Cancer Awareness

10/21/2015:

ASSC handed out pink ribbons, collected donations for the Susan B. Anthony breast cancer research foundation, also students had to opportunity to write inspiring notes those fighting cancer.

Lecture Series: Camille Seaman

10/22/2015: Camille Seaman, award winning photographer, TED fellow, and environmental activist. Skyline College had the opportunity to see her amazing photography from the ice caps melting, lightening, to a supercell.

Skyloween

10/29/2015:

ASSC invited all clubs on campus along with the Loma Chica daycare center on campus to participate in the annual Skyloween activities. Many clubs handed out information about their clubs, recruited new members, and handed out candy to everyone.

Movember, Prostate Cancer Awareness

11/18/2015

Light blue ribbons were handed out in light of prostate cancer awareness month. The month of November ASSC celebrated, Movember. This national event designed to create prostate cancer awareness. Mustache prizes were given away for all students who participated.

Guardian Scholars Dinner

11/23/2015

ASSC hosted a thanksgiving outreach dinner for the Guardian Scholars program which consist of middle college and foster youth students. ASSC wanted to bridge the gap between the two programs and wanted to get to know the Guardian Scholar students.

End of the Year Dinner

12/8/2015

For the last ASSC meeting of the fall semester, ASSC members gathered to for an end of the year potluck.

If you need additional information please contact:

Amory Nan Cariadus
Director of Student Development
Skyline College
Phone: (650) 738-4334
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**San Mateo County Community College District
ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000**

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	TOTAL GEN'L FUND EXPENSES 1XXXX only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
2007-2008							
Cañada College	\$9,850,232	\$3,858,352	39.17%	\$3,845,743	39.04%	\$758,535	7.70%
College of San Mateo	\$21,861,864	\$10,037,996	45.92%	\$7,466,030	34.15%	\$2,044,622	9.35%
Skyline College	\$15,639,708	\$6,598,079	42.19%	\$5,695,340	36.42%	\$1,370,320	8.76%
Central Svcs/District Office	\$611,469	\$0	0.00%	\$248	0.04%	\$89,683	14.67%
Total	\$47,963,273	\$20,494,427	42.73%	\$17,007,361	35.46%	\$4,263,160	8.89%
2008-2009							
Cañada College	\$9,904,053	\$3,544,538	35.79%	\$4,056,147	40.95%	\$977,734	9.87%
College of San Mateo	\$21,025,803	\$9,527,023	45.31%	\$7,213,197	34.31%	\$1,671,028	7.95%
Skyline College	\$16,510,947	\$6,446,076	39.04%	\$6,449,553	39.06%	\$1,290,645	7.82%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$0	0.00%	\$86,969	13.76%
Total	\$48,072,649	\$19,517,637	40.60%	\$17,718,896	36.86%	\$4,026,376	8.38%
2009-2010							
Cañada College	\$9,683,963	\$3,740,868	38.63%	\$4,033,155	41.65%	\$815,033	8.42%
College of San Mateo	\$20,281,012	\$9,168,526	45.21%	\$6,956,250	34.30%	\$1,711,121	8.44%
Skyline College	\$16,433,139	\$6,342,370	38.59%	\$6,387,439	38.87%	\$1,442,241	8.78%
Central Svcs/District Office	\$1,204,175	\$0	0.00%	\$441,511	36.67%	\$173,649	14.42%
Total	\$47,602,290	\$19,251,764	40.44%	\$17,818,355	37.43%	\$4,142,044	8.70%
2010-2011							
Cañada College	\$8,839,531	\$3,868,844	43.77%	\$2,888,162	32.67%	\$866,088	9.80%
College of San Mateo	\$17,470,185	\$8,923,903	51.08%	\$4,599,288	26.33%	\$1,663,052	9.52%
Skyline College	\$15,064,877	\$6,317,838	41.94%	\$5,200,208	34.52%	\$1,490,781	9.90%
Central Svcs/District Office	\$1,038,171	\$0	0.00%	\$277,950	26.77%	\$212,709	20.49%
Total	\$42,412,764	\$19,110,585	45.06%	\$12,965,608	30.57%	\$4,232,631	9.98%
2011-2012							
Cañada College	\$9,504,948	\$4,154,751	43.71%	\$2,987,837	31.43%	\$947,621	9.97%
College of San Mateo	\$17,648,853	\$9,026,429	51.14%	\$4,578,415	25.94%	\$1,570,880	8.90%
Skyline College	\$15,486,881	\$6,330,003	40.87%	\$5,342,679	34.50%	\$1,505,204	9.72%
Central Svcs/District Office	\$1,057,360	\$0	0.00%	\$417,928	39.53%	\$33,992	3.21%
Total	\$43,698,042	\$19,511,183	44.65%	\$13,326,858	30.50%	\$4,057,697	9.29%
2012-2013							
Cañada College	\$9,943,793	\$4,171,757	41.95%	\$3,390,409	34.10%	\$1,006,771	10.12%
College of San Mateo	\$17,768,589	\$8,815,824	49.61%	\$4,558,772	25.66%	\$1,832,398	10.31%
Skyline College	\$16,811,626	\$6,841,045	40.69%	\$5,564,218	33.10%	\$1,761,224	10.48%
Central Svcs/District Office	\$1,174,073	\$0	0.00%	\$457,096	38.93%	\$85,000	7.24%
Total	\$45,698,081	\$19,828,626	43.39%	\$13,970,495	30.57%	\$4,685,392	10.25%
2013-2014							
Cañada College	\$10,247,632	\$4,520,945	44.12%	\$3,262,439	31.84%	\$961,382	9.38%
College of San Mateo	\$18,665,362	\$8,948,187	47.94%	\$5,168,007	27.69%	\$1,804,152	9.67%
Skyline College	\$18,825,411	\$7,691,971	40.86%	\$6,205,723	32.96%	\$1,791,980	9.52%
Central Svcs/District Office	\$785,355	\$0	0.00%	\$55,271	7.04%	\$87,346	11.12%
Total	\$48,523,760	\$21,161,103	43.61%	\$14,691,440	30.28%	\$4,644,860	9.57%
2014-2015							
Cañada College	\$10,803,495	\$5,095,673	47.17%	\$3,228,160	29.88%	\$883,703	8.18%
College of San Mateo	\$20,414,369	\$9,316,009	45.63%	\$6,261,937	30.67%	\$2,007,636	9.83%
Skyline College	\$19,898,421	\$8,044,694	40.43%	\$6,913,917	34.75%	\$1,944,923	9.77%
Central Svcs/District Office	\$931,129	\$0	0.00%	\$167,004	17.94%	\$96,332	10.35%
Total	\$52,047,414	\$22,456,376	43.15%	\$16,571,018	31.84%	\$4,932,595	9.48%

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

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

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	TOTAL GEN'L FUND EXPENSES 1XXXX only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
2007-2008							
Cañada College	\$9,850,232	\$187,321	1.90%	\$1,108,821	11.26%	\$91,460	0.93%
College of San Mateo	\$21,861,864	\$444,326	2.03%	\$1,566,545	7.17%	\$302,345	1.38%
Skyline College	\$15,639,708	\$624,213	3.99%	\$1,135,058	7.26%	\$216,698	1.39%
Central Svcs/District Office	\$611,469	\$47,128	7.71%	\$474,410	77.59%	\$0	0.00%
Total	\$47,963,273	\$1,302,988	2.72%	\$4,284,834	8.93%	\$610,503	1.27%
2008-2009							
Cañada College	\$9,904,053	\$131,654	1.33%	\$1,097,819	11.08%	\$96,162	0.97%
College of San Mateo	\$21,025,803	\$628,108	2.99%	\$1,684,106	8.01%	\$302,341	1.44%
Skyline College	\$16,510,947	\$764,700	4.63%	\$1,343,278	8.14%	\$216,695	1.31%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$544,876	86.24%	\$0	0.00%
Total	\$48,072,649	\$1,524,463	3.17%	\$4,670,079	9.71%	\$615,198	1.28%
2009-2010							
Cañada College	\$9,683,963	\$119,100	1.23%	\$866,858	8.95%	\$108,950	1.13%
College of San Mateo	\$20,281,012	\$373,036	1.84%	\$1,766,127	8.71%	\$305,952	1.51%
Skyline College	\$16,433,139	\$610,178	3.71%	\$1,427,006	8.68%	\$223,905	1.36%
Central Svcs/District Office	\$1,204,175	\$69,571	5.78%	\$519,445	43.14%	\$0	0.00%
Total	\$47,602,290	\$1,171,884	2.46%	\$4,579,436	9.62%	\$638,807	1.34%
2010-2011							
Cañada College	\$8,839,531	\$77,926	0.88%	\$999,043	11.30%	\$139,467	1.58%
College of San Mateo	\$17,470,185	\$358,601	2.05%	\$1,702,549	9.75%	\$222,792	1.28%
Skyline College	\$15,064,877	\$467,433	3.10%	\$1,445,633	9.60%	\$142,984	0.95%
Central Svcs/District Office	\$1,038,171	\$33,308	3.21%	\$514,204	49.53%	\$0	0.00%
Total	\$42,412,764	\$937,267	2.21%	\$4,661,430	10.99%	\$505,243	1.19%
2011-2012							
Cañada College	\$9,504,948	\$32,626	0.34%	\$1,122,933	11.81%	\$259,181	2.73%
College of San Mateo	\$17,648,853	\$340,081	1.93%	\$1,748,429	9.91%	\$384,618	2.18%
Skyline College	\$15,486,881	\$694,042	4.48%	\$1,500,122	9.69%	\$114,832	0.74%
Central Svcs/District Office	\$1,057,360	\$61,746	5.84%	\$543,695	51.42%	\$0	0.00%
Total	\$43,698,042	\$1,128,494	2.58%	\$4,915,180	11.25%	\$758,630	1.74%
2012-2013							
Cañada College	\$9,943,793	\$72,959	0.73%	\$1,135,854	11.42%	\$166,043	1.67%
College of San Mateo	\$17,768,589	\$353,385	1.99%	\$1,821,540	10.25%	\$386,669	2.18%
Skyline College	\$16,811,626	\$712,832	4.24%	\$1,729,869	10.29%	\$202,439	1.20%
Central Svcs/District Office	\$1,174,073	\$66,684	5.68%	\$565,294	48.15%	\$0	0.00%
Total	\$45,698,081	\$1,205,859	2.64%	\$5,252,557	11.49%	\$755,151	1.65%
2013-2014							
Cañada College	\$10,247,632	\$58,396	0.57%	\$1,270,193	12.39%	\$174,277	1.70%
College of San Mateo	\$18,665,362	\$422,211	2.26%	\$1,915,297	10.26%	\$407,508	2.18%
Skyline College	\$18,825,411	\$1,086,346	5.77%	\$1,779,676	9.45%	\$269,714	1.43%
Central Svcs/District Office	\$785,355	\$72,561	9.24%	\$570,177	72.60%	\$0	0.00%
Total	\$48,523,760	\$1,639,514	3.38%	\$5,535,344	11.41%	\$851,499	1.75%
2014-2015							
Cañada College	\$10,803,495	\$21,593	0.20%	\$1,556,704	14.41%	\$17,663	0.16%
College of San Mateo	\$20,414,369	\$434,932	2.13%	\$2,092,564	10.25%	\$301,291	1.48%
Skyline College	\$19,898,421	\$494,447	2.48%	\$1,933,708	9.72%	\$566,731	2.85%
Central Svcs/District Office	\$931,129	\$73,125	7.85%	\$594,668	63.87%	\$0	0.00%
Total	\$52,047,414	\$1,024,097	1.97%	\$6,177,644	11.87%	\$885,684	1.70%

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

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

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	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
2007-2008								
Cañada College	\$16,339,336	4,452	\$12,563,064	76.89%	\$2,822	\$2,153,630	13.18%	\$484
College of San Mateo	\$34,136,045	9,085	\$27,521,671	80.62%	\$3,029	\$3,966,271	11.62%	\$437
Skyline College	\$25,950,675	7,330	\$20,497,620	78.99%	\$2,796	\$2,895,907	11.16%	\$395
Central Svcs/District Office	\$34,129,012	0	\$10,786,024	31.60%	\$0	\$21,418	0.06%	\$0
Total	\$110,555,068	20,867	\$71,368,379	64.55%	\$3,420	\$9,037,226	8.17%	\$433
2008-2009								
Cañada College	\$16,469,244	4,774	\$12,688,927	77.05%	\$2,658	\$2,299,008	13.96%	\$482
College of San Mateo	\$33,254,715	9,354	\$26,778,912	80.53%	\$2,863	\$3,863,920	11.62%	\$413
Skyline College	\$26,669,433	8,139	\$20,987,266	78.69%	\$2,579	\$3,113,514	11.67%	\$383
Central Svcs/District Office	\$30,311,416	0	\$9,058,385	29.88%	\$0	\$0	0.00%	\$0
Total	\$106,704,808	22,267	\$69,513,491	65.15%	\$3,122	\$9,276,443	8.69%	\$417
2009-2010								
Cañada College	\$16,519,183	5,186	\$12,792,917	77.44%	\$2,467	\$2,333,747	14.13%	\$450
College of San Mateo	\$31,501,317	9,483	\$25,149,352	79.84%	\$2,652	\$3,702,548	11.75%	\$390
Skyline College	\$26,211,975	8,852	\$20,789,297	79.31%	\$2,349	\$3,245,316	12.38%	\$367
Central Svcs/District Office	\$34,532,789	0	\$8,480,482	24.56%	\$0	\$341,187	0.99%	\$0
Total	\$108,765,264	23,521	\$67,212,048	61.80%	\$2,858	\$9,622,798	8.85%	\$409
2010-2011								
Cañada College	\$16,572,499	4,764	\$12,616,683	76.13%	\$2,648	\$2,408,129	14.53%	\$505
College of San Mateo	\$31,261,092	8,266	\$25,179,738	80.55%	\$3,046	\$3,573,014	11.43%	\$432
Skyline College	\$26,880,908	8,253	\$21,797,099	81.09%	\$2,641	\$2,919,213	10.86%	\$354
Central Svcs/District Office	\$34,781,850	0	\$9,392,721	27.00%	\$0	\$78,957	0.23%	\$0
Total	\$109,496,350	21,283	\$68,986,240	63.00%	\$3,241	\$8,979,312	8.20%	\$422
2011-2012								
Cañada College	\$17,253,719	4,603	\$12,269,544	67.68%	\$2,666	\$3,352,175	18.49%	\$728
College of San Mateo	\$29,725,875	7,912	\$22,893,040	78.21%	\$2,893	\$4,213,301	14.39%	\$533
Skyline College	\$26,112,579	8,449	\$20,091,160	40.85%	\$2,378	\$3,780,352	7.69%	\$447
Central Svcs/District Office	\$38,115,015	0	\$7,268,389	19.07%	\$0	\$692,690	1.82%	\$0
Total	\$111,207,188	20,964	\$62,522,132	56.22%	\$2,982	\$12,038,517	10.83%	\$574
2012-2013								
Cañada College	\$17,999,903	4,387	\$13,518,910	75.40%	\$3,082	\$2,779,740	15.50%	\$634
College of San Mateo	\$30,793,718	7,685	\$24,020,917	78.97%	\$3,126	\$3,778,708	12.42%	\$492
Skyline College	\$29,143,082	8,168	\$22,584,241	79.27%	\$2,765	\$3,664,768	12.86%	\$449
Central Svcs/District Office	\$36,348,552	0	\$7,077,143	19.47%	\$0	\$714,434	1.97%	\$0
Total	\$114,285,254	20,240	\$67,201,210	58.80%	\$3,320	\$10,937,650	9.57%	\$540
2013-2014								
Cañada College	\$18,787,675	4,204	\$14,109,445	75.10%	\$3,356	\$3,072,553	16.35%	\$731
College of San Mateo	\$30,919,934	7,192	\$24,063,872	77.83%	\$3,346	\$3,615,664	11.69%	\$503
Skyline College	\$31,767,514	7,858	\$24,311,807	76.53%	\$3,094	\$4,233,625	13.33%	\$539
Central Svcs/District Office	\$37,494,776	0	\$7,362,936	19.64%	\$0	\$794,384	2.12%	\$0
Total	\$118,969,899	19,254	\$69,848,061	58.71%	\$3,628	\$11,716,227	9.85%	\$609
2014-2015								
Cañada College	\$19,430,743	4,097	\$14,468,017	81.55%	\$3,531	\$3,274,015	18.45%	\$799
College of San Mateo	\$34,286,291	6,907	\$26,869,025	86.86%	\$3,890	\$4,063,339	13.14%	\$588
Skyline College	\$34,017,280	7,911	\$26,541,551	85.44%	\$3,355	\$4,521,773	14.56%	\$572
Central Svcs/District Office	\$37,175,674	0	\$4,673,421	12.57%	\$0	\$675,083	1.82%	\$0
Total	\$124,909,988	18,915	\$72,552,014	58.08%	\$3,836	\$12,534,210	10.03%	\$663

Notes:

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

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

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	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
2007-2008								
Cañada College	\$16,339,336	4,452	\$25,125	0.15%	\$6	\$1,597,517	9.78%	\$359
College of San Mateo	\$34,136,045	9,085	\$104,339	0.31%	\$11	\$2,543,764	7.45%	\$280
Skyline College	\$25,950,675	7,330	\$52,117	0.20%	\$7	\$2,505,031	9.65%	\$342
Central Svcs/District Office	\$34,129,012	0	\$11,129,376	32.61%	\$0	\$12,192,194	35.72%	\$0
Total	\$110,555,068	20,867	\$11,310,957	10.23%	\$542	\$18,838,506	17.04%	\$903
2008-2009								
Cañada College	\$16,469,244	4,774	\$22,740	0.14%	\$5	\$1,458,569	8.86%	\$306
College of San Mateo	\$33,254,715	9,354	\$89,106	0.27%	\$10	\$2,522,776	7.59%	\$270
Skyline College	\$26,669,433	8,139	\$41,400	0.16%	\$5	\$2,527,253	9.48%	\$311
Central Svcs/District Office	\$30,311,416	0	\$10,479,660	34.57%	\$0	\$10,773,370	35.54%	\$0
Total	\$106,704,808	22,267	\$10,632,906	9.96%	\$478	\$17,281,969	16.20%	\$776
2009-2010								
Cañada College	\$16,519,183	5,186	\$25,665	0.16%	\$5	\$1,366,854	8.27%	\$264
College of San Mateo	\$31,501,317	9,483	\$43,463	0.14%	\$5	\$2,605,954	8.27%	\$275
Skyline College	\$26,211,975	8,852	\$68,909	0.26%	\$8	\$2,108,453	8.04%	\$238
Central Svcs/District Office	\$34,532,789	0	\$11,290,028	32.69%	\$0	\$14,421,092	41.76%	\$0
Total	\$108,765,264	23,521	\$11,428,065	10.51%	\$486	\$20,502,353	18.85%	\$872
2010-2011								
Cañada College	\$16,572,499	4,764	\$24,201	0.15%	\$5	\$1,523,486	9.19%	\$320
College of San Mateo	\$31,261,092	8,266	\$30,638	0.10%	\$4	\$2,477,702	7.93%	\$300
Skyline College	\$26,880,908	8,253	\$74,138	0.28%	\$9	\$2,090,459	7.78%	\$253
Central Svcs/District Office	\$34,781,850	0	\$11,342,390	32.61%	\$0	\$13,967,783	40.16%	\$0
Total	\$109,496,350	21,283	\$11,471,367	10.48%	\$539	\$20,059,430	18.32%	\$943
2011-12								
Cañada College	\$17,253,719	4,603	\$24,201	0.14%	\$5	\$1,607,800	9.32%	\$349
College of San Mateo	\$29,725,875	7,912	\$47,808	0.16%	\$6	\$2,571,726	8.65%	\$325
Skyline College	\$26,112,579	8,449	\$70,384	0.27%	\$8	\$2,170,683	8.31%	\$257
Central Svcs/District Office	\$38,115,015	0	\$11,595,818	30.42%	\$0	\$18,558,118	48.69%	\$0
Total	\$111,207,188	20,964	\$11,738,212	10.56%	\$560	\$24,908,327	22.40%	\$1,188
2012-13								
Cañada College	\$17,999,903	4,387	\$24,927	0.14%	\$6	\$1,676,326	9.31%	\$382
College of San Mateo	\$30,793,718	7,685	\$68,779	0.22%	\$9	\$2,925,314	9.50%	\$381
Skyline College	\$29,143,082	8,168	\$99,638	0.34%	\$12	\$2,794,435	9.59%	\$342
Central Svcs/District Office	\$36,348,552	0	\$13,428,118	36.94%	\$0	\$15,128,857	41.62%	\$0
Total	\$114,285,254	20,240	\$13,621,462	11.92%	\$673	\$22,524,931	19.71%	\$1,113
2013-2014								
Cañada College	\$18,787,675	4,204	\$25,665	0.14%	\$6	\$1,580,010	8.41%	\$376
College of San Mateo	\$30,919,934	7,192	\$78,904	0.26%	\$11	\$3,161,494	10.22%	\$440
Skyline College	\$31,767,514	7,858	\$55,683	0.18%	\$7	\$3,166,399	9.97%	\$403
Central Svcs/District Office	\$37,494,776	0	\$14,123,966	37.67%	\$0	\$15,213,490	40.57%	\$0
Total	\$118,969,899	19,254	\$14,284,219	12.01%	\$742	\$23,121,393	19.43%	\$1,201
2014-2015								
Cañada College	\$19,430,743	4,097	\$27,272	0.14%	\$7	\$1,661,438	8.55%	\$406
College of San Mateo	\$34,286,291	6,907	\$30,985	0.09%	\$4	\$3,322,943	9.69%	\$481
Skyline College	\$34,017,280	7,911	\$57,011	0.17%	\$7	\$2,896,945	8.52%	\$366
Central Svcs/District Office	\$37,175,674	0	\$14,276,028	38.40%	\$0	\$17,551,143	47.21%	\$0
Total	\$124,909,988	18,915	\$14,391,295	11.52%	\$761	\$25,432,468	20.36%	\$1,345

Notes:

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

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

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	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES			CLASSIFIED SALARIES		
				1000		PER FTES	2000		PER FTES
			AMOUNT	%			AMOUNT	%	
2007-2008									
Cañada College	\$16,730,918	4,452	\$3,758	\$9,845,546	58.85%	\$2,211	\$3,199,693	19.12%	\$719
College of San Mateo	\$36,457,366	9,085	\$4,013	\$21,861,864	59.97%	\$2,406	\$6,084,482	16.69%	\$670
Skyline College	\$26,377,385	7,330	\$3,599	\$15,623,167	59.23%	\$2,131	\$4,552,722	17.26%	\$621
Central Svcs/District Office	\$35,076,681	0	\$0	\$596,454	1.70%	\$0	\$9,879,738	28.17%	\$0
Total	\$114,642,350	20,867	\$5,494	\$47,927,031	41.81%	\$2,297	\$23,716,635	20.69%	\$1,137
2008-2009									
Cañada College	\$16,858,542	4,774	\$3,531	\$9,895,460	58.70%	\$2,073	\$3,323,871	19.72%	\$696
College of San Mateo	\$35,493,486	9,354	\$3,794	\$21,025,439	59.24%	\$2,248	\$6,247,000	17.60%	\$668
Skyline College	\$27,329,614	8,139	\$3,358	\$16,508,725	60.41%	\$2,028	\$4,764,004	17.43%	\$585
Central Svcs/District Office	\$30,949,401	0	\$0	-\$574,324	0.00%	\$0	\$9,656,455	31.20%	\$0
Total	\$110,631,043	22,267	\$4,968	\$46,855,300	42.35%	\$2,104	\$23,991,330	21.69%	\$1,077
2009-2010									
Cañada College	\$16,371,172	5,186	\$3,157	\$9,161,495	55.96%	\$1,767	\$3,339,476	20.40%	\$644
College of San Mateo	\$32,524,619	9,483	\$3,430	\$19,335,194	59.45%	\$2,039	\$5,498,324	16.91%	\$580
Skyline College	\$25,941,728	8,852	\$2,931	\$15,541,596	59.91%	\$1,756	\$4,339,379	16.73%	\$490
Central Svcs/District Office	\$35,029,219	0	\$0	\$536,058	1.53%	\$0	\$9,119,804	26.03%	\$0
Total	\$109,866,738	23,521	\$4,671	\$44,574,343	40.57%	\$1,895	\$22,296,983	20.29%	\$948
2010-2011									
Cañada College	\$15,428,060	4,764	\$3,238	\$8,195,558	53.12%	\$1,720	\$3,263,146	21.15%	\$685
College of San Mateo	\$28,399,633	8,266	\$3,436	\$16,404,580	57.76%	\$1,985	\$4,727,520	16.65%	\$572
Skyline College	\$24,243,581	8,253	\$2,938	\$13,978,704	57.66%	\$1,694	\$4,202,011	17.33%	\$509
Central Svcs/District Office	\$36,427,540	0	\$0	\$547,332	1.50%	\$0	\$9,892,321	27.16%	\$0
Total	\$104,498,814	21,283	\$4,910	\$39,126,174	37.44%	\$1,838	\$22,084,998	21.13%	\$1,038
2011-2012									
Cañada College	\$16,668,686	4,603	\$3,621	\$8,971,134	53.82%	\$1,949	\$3,414,481	20.48%	\$742
College of San Mateo	\$28,910,195	7,912	\$3,654	\$16,746,889	57.93%	\$2,117	\$4,864,332	16.83%	\$615
Skyline College	\$25,568,739	8,449	\$3,026	\$14,440,991	56.48%	\$1,709	\$4,326,117	16.92%	\$512
Central Svcs/District Office	\$39,036,312	0	\$0	\$583,947	1.50%	\$0	\$11,237,338	28.79%	\$0
Total	\$110,183,932	20,964	\$5,256	\$40,742,961	36.98%	\$1,943	\$23,842,268	21.64%	\$1,137
2012-2013									
Cañada College	\$19,059,408	4,387	\$443	\$9,396,448	49.30%	\$2,142	\$3,551,163	18.63%	\$809
College of San Mateo	\$33,012,454	7,685	\$4,296	\$16,856,349	51.06%	\$2,193	\$5,548,283	16.81%	\$722
Skyline College	\$30,601,126	8,168	\$3,746	\$15,718,180	51.36%	\$1,924	\$4,983,920	16.29%	\$610
Central Svcs/District Office	\$40,250,426	0	\$0	\$600,426	1.49%	\$0	\$12,119,643	30.11%	\$0
Total	\$122,923,414	20,240	\$6,073	\$42,571,403	34.63%	\$2,103	\$26,203,009	21.32%	\$1,295
2013-2014									
Cañada College	\$18,737,876	4,204	\$4,457	\$9,691,451	51.72%	\$2,305	\$3,670,792	19.59%	\$873
College of San Mateo	\$31,048,646	7,192	\$4,317	\$17,773,084	57.24%	\$2,471	\$5,896,459	18.99%	\$820
Skyline College	\$31,961,155	7,858	\$4,067	\$17,760,758	55.57%	\$2,260	\$5,926,416	18.54%	\$754
Central Svcs/District Office	\$37,213,687	0	\$0	\$573,353	1.54%	\$0	\$13,819,069	37.13%	\$0
Total	\$118,961,364	19,254	\$6,179	\$45,798,646	38.50%	\$2,379	\$29,312,736	24.64%	\$1,522
2014-2015									
Cañada College	\$19,438,758	4,097	\$4,745	\$10,246,309	52.71%	\$2,501	\$3,840,425	19.76%	\$937
College of San Mateo	\$34,246,543	6,907	\$4,958	\$19,538,346	57.05%	\$2,829	\$6,286,123	18.36%	\$910
Skyline College	\$34,044,190	7,911	\$4,303	\$18,886,227	55.48%	\$2,387	\$6,418,142	18.85%	\$811
Central Svcs/District Office	\$38,078,828	0	\$0	\$622,558	1.63%	\$0	\$14,097,972	37.02%	\$0
Total	\$125,808,319	18,915	\$6,651	\$49,293,440	39.18%	\$2,606	\$30,642,662	24.36%	\$1,620

Notes:

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

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

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EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000		
AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
\$2,920,233	17.45%	\$656	\$721,486	4.31%	\$162	\$26,308	0.16%	\$6	\$17,652	0.11%	\$4
\$6,205,681	17.02%	\$683	\$1,939,154	5.32%	\$213	\$0	0.00%	\$0	\$366,185	1.00%	\$40
\$4,359,983	16.53%	\$595	\$1,223,234	4.64%	\$167	\$31,661	0.12%	\$4	\$586,618	2.22%	\$80
\$10,254,507	29.23%	\$0	\$7,752,016	22.10%	\$0	\$41,805	0.12%	\$0	\$6,552,161	18.68%	\$0
\$23,740,404	20.71%	\$1,138	\$11,635,890	10.15%	\$558	\$99,774	0.09%	\$5	\$7,522,616	6.56%	\$361
\$3,001,316	17.80%	\$629	\$621,773	3.69%	\$130	\$0	0.00%	\$0	\$16,122	0.10%	\$3
\$6,314,448	37.46%	\$1,323	\$1,644,068	9.75%	\$344	\$0	0.00%	\$0	\$262,531	1.56%	\$55
\$4,606,975	12.98%	\$493	\$1,238,391	3.49%	\$132	\$21,761	0.06%	\$2	\$189,758	0.53%	\$20
\$9,887,569	36.18%	\$0	\$7,718,039	28.24%	\$0	\$110,596	0.40%	\$0	\$4,151,066	15.19%	\$0
\$23,810,308	21.52%	\$1,069	\$11,222,271	36.26%	\$504	\$132,357	0.43%	\$6	\$4,619,477	14.93%	\$207
\$3,297,091	20.14%	\$636	\$545,580	3.33%	\$105	\$9,966	0.06%	\$2	\$17,564	0.11%	\$3
\$6,545,970	20.13%	\$690	\$1,059,283	3.26%	\$112	\$0	0.00%	\$0	\$85,848	0.26%	\$9
\$4,879,461	18.81%	\$551	\$1,044,322	4.03%	\$118	\$20,574	0.08%	\$2	\$116,396	0.45%	\$13
\$10,241,115	29.24%	\$0	\$7,290,565	20.81%	\$0	\$41,811	0.12%	\$0	\$7,799,866	22.27%	\$0
\$24,963,637	22.72%	\$1,061	\$9,939,750	9.05%	\$423	\$72,351	0.07%	\$3	\$8,019,674	7.30%	\$341
\$3,368,584	21.83%	\$707	\$589,290	3.82%	\$124	\$10,482	0.07%	\$2	\$1,000	0.01%	\$0
\$6,114,237	21.53%	\$740	\$1,153,296	4.06%	\$140	\$0	0.00%	\$0	\$0	0.00%	\$0
\$4,904,335	20.23%	\$594	\$1,126,707	3.09%	\$137	\$30,984	0.13%	\$4	\$840	0.00%	\$0
\$11,145,307	30.60%	\$0	\$9,228,375	25.33%	\$0	\$31,777	0.09%	\$0	\$5,582,428	15.32%	\$0
\$25,532,463	24.43%	\$1,200	\$12,097,668	11.58%	\$568	\$73,243	0.07%	\$3	\$5,584,268	5.34%	\$262
\$3,498,632	20.99%	\$760	\$687,538	4.12%	\$149	\$12,231	0.07%	\$3	\$84,670	0.51%	\$18
\$5,969,524	20.65%	\$754	\$1,297,806	4.49%	\$164	\$278	0.00%	\$0	\$31,366	0.11%	\$4
\$4,873,252	19.06%	\$577	\$1,459,645	5.71%	\$173	\$119,719	0.47%	\$14	\$349,015	1.37%	\$41
\$12,100,395	31.00%	\$0	\$10,390,512	26.62%	\$0	\$26,849	0.07%	\$0	\$4,697,271	12.03%	\$0
\$26,441,803	24.00%	\$1,261	\$13,835,501	12.56%	\$660	\$159,077	0.14%	\$8	\$5,162,322	4.69%	\$246
\$4,081,421	21.41%	\$930	\$651,800	3.42%	\$149	\$34,143	0.18%	\$8	\$1,344,433	7.05%	\$306
\$7,121,539	21.57%	\$927	\$1,000,771	3.03%	\$130	\$20,041	0.06%	\$3	\$2,465,471	7.47%	\$321
\$6,169,146	20.16%	\$755	\$1,761,622	5.76%	\$216	\$44,338	0.14%	\$5	\$1,923,920	6.29%	\$236
\$12,793,602	31.79%	\$0	\$10,263,909	25.50%	\$0	\$45,913	0.11%	\$0	\$4,426,933	11.00%	\$0
\$30,165,708	24.54%	\$1,490	\$13,678,102	11.13%	\$676	\$144,435	0.12%	\$7	\$10,160,757	8.27%	\$502
\$3,498,835	18.67%	\$832	\$730,373	3.90%	\$174	\$14,254	0.08%	\$3	\$1,132,171	6.04%	\$269
\$6,074,563	19.56%	\$845	\$1,233,025	3.97%	\$171	\$71,515	0.23%	\$10	\$0	0.00%	\$0
\$5,765,661	18.04%	\$734	\$2,301,815	7.20%	\$293	\$92,154	0.29%	\$12	\$114,351	0.36%	\$16
\$11,469,149	30.82%	\$0	\$10,231,095	27.49%	\$0	\$121,021	0.33%	\$0	\$1,000,000	2.69%	\$0
\$26,808,208	22.54%	\$1,392	\$14,496,308	12.19%	\$753	\$298,944	0.80%	\$16	\$2,246,522	6.04%	\$117
\$4,154,850	21.37%	\$1,014	\$675,860	3.48%	\$165	\$0	0.00%	\$0	\$521,314	2.68%	\$127
\$7,257,965	37.34%	\$1,051	\$1,102,448	5.67%	\$160	\$793	0.00%	\$0	\$60,868	0.31%	\$9
\$6,955,141	20.31%	\$879	\$1,314,325	3.84%	\$166	\$5,814	0.02%	\$1	\$464,541	1.36%	\$59
\$13,100,041	38.48%	\$0	\$9,399,421	27.61%	\$0	\$108,833	0.32%	\$0	\$750,003	2.20%	\$0
\$31,467,997	82.64%	\$1,664	\$12,492,054	32.81%	\$660	\$115,440	0.34%	\$6	\$1,796,726	5.28%	\$95

Notes:

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