

2018-19 FINAL BUDGET REPORT



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Acknowledgements

This book is made possible by contributions from numerous District staff under the leadership of Executive Vice Chancellor Kathy Blackwood and Chief Financial Officer Bernata Slater. Special thanks to Tom Bauer, Jonathan Bissell and Nicole Wang for providing their expertise in editing. And, extra special thanks to Nettie Wong and Rachelle Minong for excellent work in compiling, guiding and crafting this budget document.

Publication of this book is by the Skyline Graphic Arts and Production team headed by Amanda Bortoli under the management of Kevin Chak and Tom Bauer.



CHANCELLOR'S LETTER

September 2018

Dear Colleagues and Friends,

I'm proud to present this balanced budget to you that reflects the priorities and reinforces the core values of the San Mateo County Community College District. This document is an important tool that helps us fulfil our mission and appropriately resource our strategic plan goals. Above all, this budget reflects our commitment to people – students, employees and members of the community. We value the commitment that each brings to making our colleges safe and welcoming places to learn, work, visit and grow.

This budget provides critical resources to support students and ensure they are successful inside and outside the classroom. With allocations to the District's Promise Scholars Program, funding is provided to help remove financial barriers that often cause under-resourced students not to attend or complete college. In addition to providing for tuition and fee assistance, the District's Promise Program also provides these students with resources for textbooks and basic needs such as food and transportation.

As a result of innovative and important work at the District's three Colleges, the student learning experience is being enhanced and redefined. This budget supports major initiatives like Guided Pathways, Meta-Majors and Multiple Measures, along with the adoption of the Accelerated Study in Associate Programs (ASAP), so that students can be supported in a way that allows them to have a focused, yet well-rounded, educational journey that leads them to a credential, transfer and or a career.

Our focus on quality teaching and learning, alignment with community needs and commitment to serving underrepresented populations makes the San Mateo County Community College District an important part of the fabric of our region. This budget provides the resources and commitment to ensure that the District maintains its important position as the community's provider of world-class, higher education and training.

All my best,

A handwritten signature in blue ink, appearing to read "Ron Galatolo", with a long horizontal flourish extending to the right.

Ron Galatolo
Chancellor

2018-19 FINAL STATE BUDGET REPORT

The California Legislature approved the 2018-19 State Budget with over \$139 billion in General Fund spending and \$15.9 billion in reserves. The Governor signed the budget into law on June 27, 2018.

According to information provided by the Governor's office, this year's state budget priorities focused on:



- ***Saving for uncertain times:*** The state budget continues to increase the Rainy Day Fund for the state of California – now the fifth largest economy in the world – and is on pace to build a \$15.9 billion reserve by July 2019. The rainy day fund will climb to an estimated \$13.8 billion, its constitutional maximum level. An additional \$2 billion estimated balance in the state's traditional reserve will put the total reserves under the budget plan at \$15.9 billion.
- ***Supporting and investing in education:*** The state budget increases funding by more than \$4,600 per student over 2011-12 levels and directs \$78.4 billion in funding to K-14 schools – a 66 percent increase in annual funding from seven years ago. Additionally, the state will fully implement the Local Control Funding Formula, touted as correcting historical inequities in school district funding. The budget also increases funding for the state's university and community colleges systems with no tuition or fees hikes and establishes the state's first-ever totally online community college. Since 2012, the University of California (UC) has received \$1.2 billion in new funding, with \$1.7 billion for the California State University (CSU) and \$2.4 billion for community colleges over the same period.
- ***Counteracting the effects of poverty and combatting homelessness:*** The state budget invests \$5 billion to help address challenges with affordable housing and homelessness, including providing \$500 million to assist local governments in their immediate efforts to help homeless residents. The state also continues to provide billions of dollars to: raise the state's minimum wage; grow the state's Earned Income Tax Credit program; expand health care coverage to millions more Californians; restore low-income health benefits eliminated during the recession; boost CalWORKs grants; and increase child care and early education provider rates and the number of children served.
- ***Strengthening infrastructure:*** The state budget delivers the first full year of funding under Senate Bill 1 – the Road Repair and Accountability Act – with \$4.6 billion in new transportation funding in 2018-19. The funding will repair neighborhood roads, state highways and bridges, fill potholes, ease congestion in busy trade and commute corridors and improve and modernize passenger rail and public transit.
- ***Combating climate change:*** The state budget includes a \$1.4 billion Cap and Trade Expenditure Plan to invest in programs that further reduce carbon pollution and support climate resiliency efforts, including \$210 million for forest improvement and fire prevention projects that protect the state's forests from wildfires and \$334.5 million for the California Energy Commission and the California Air Resources Board to begin the implementation of a multi-year initiative to accelerate sales of zero-emission vehicles through vehicle rebates and infrastructure investments.
- ***Protecting hardworking immigrants:*** The budget provides \$79 million to support hardworking immigrants through a number of legal services programs, including deportation defense, naturalization services and DACA assistance.

COMMUNITY COLLEGE BUDGET HIGHLIGHTS

The Board of Governors approved the 2018-19 California Community Colleges Budget and Legislative Request at their September 2017 meeting. The request was designed to align the system's advocacy with the *Vision for Success*. The 2018-19 Budget includes an additional \$606 million ongoing and \$358 million one-time funds for local assistance for the California Community Colleges.



The major components of the 2018-19 California Community Colleges budget as presented at the State Budget Workshop on August 13, 2018, are listed below.

Apportionment

The state budget includes both funds and trailer bill legislation related to the new community college funding formula. This formula allocates funding to districts based upon full-time equivalent students (FTES) as well as additional factors. There are three calculations in the formula: (1) a base allocation consistent with the existing SB361 formula; (2) a supplemental allocation based on the number of students who receive a California Promise Grant, Pell Grant or are AB540 students; and (3) a student success allocation which will allocate funds for outcomes related to completion of associate degree transfers (ADTs), associate degrees (AAs) and bachelor's degrees (BAs), credit certificates, completion of transfer-level math and English within the first academic year of enrollment, transfer to four-year universities, completion of nine or more career technical education (CTE) units and attainment of a regional living wage. There are bonuses based on outcomes of College Promise Grant or Pell Grant recipients. The formula will be implemented over the next three years. Additional features of the funding formula include:

- **Formula Structure and Transition** — In 2018-19, 70 percent of funding will be distributed based on the base allocation, 20 percent based on the supplemental allocation, and 10 percent based on the student success allocation. In 2019-20, the percentages change to 65/20/15 respectively and in 2020-21, to 60/20/20 respectively.
- **Hold Harmless Provision** — In 2018-19, 2019-20, and 2020-21, no district will receive less funding than they received in 2017-18, and each will receive an increase to reflect a cost-of-living adjustment. The formula includes a "stability" provision that delays any decreases in revenue by one year.
- **Advisory Committees** — Corresponding with the implementation of the Student-Centered Funding Formula, two advisory committees will be established: one reporting to the Chancellor's Office and another reporting back to the Legislature and Administration on potential improvements.

Although the funding formula does not impact SMCCCD for General Fund apportionment because the District is community-supported, categorical funding allocations may be appropriated using the same methodology. Staff are actively engaged at the state level and are closely following the impact that the implementation of new funding formula may have on students.

Technology/Institutional Redesign

With regard to the newly created online community college, the budget appropriated \$100 million in one-time funds and \$20 million in ongoing monies and enacts related trailer bill language to establish the college, with efforts targeted to adult students who may face barriers to access because of family, work, and other obligations. Based on the information provided at the August 13, 2018, State Budget Workshop, the budget agreement maintains the online college under the authority of the Board of Governors of the California Community Colleges. It further creates a process for collective bargaining, with the Board of Governors designating an existing community college district to establish a collective bargaining agreement for the college's represented employees; links the amounts of

any fees to the amounts specified in existing statutes; specifies expectations around program quality and accreditation; and enacts provisions concerning pathways to programs at existing colleges.

Student Services

With low tuition and long standing policy of full and open access, California community colleges are designed around an idea that higher education should be available to everyone. To support this vision, the governor signed into law a budget that provides additional one-time and ongoing funding supporting student success:

- \$50 million (ongoing) funding to increase full-time faculty
- \$50 million (one-time) funding to increase part-time faculty office hours
- \$46 million (ongoing) to implement the California College Promise Program and to support local efforts to build a college-going culture with a focus on increasing first-time, full-time students and confronting students' growing non-tuition costs.
- \$10 million (one-time) funding for the California STEM Pathways Grant Program
- \$10 million (one-time) funding for mental health services
- \$10 million (one-time) funding to provide legal services for AB 540 and Deferred Action for Childhood Arrivals (DACA) students
- \$8.5 million (one-time) funding for Veteran Resource Centers

Capital Funding

As in prior years, the governor's budget includes funding for much needed deferred maintenance projects for aging facilities; however, this year's allocation is significantly less than in prior years:

- \$28 million (one-time) funding for deferred maintenance.

STATE AND NATIONAL ECONOMIC OVERVIEW

California's economy has surpassed that of the United Kingdom to become the world's fifth largest, according to new federal data made public in May, 2018. California's gross domestic product (GDP) rose by \$127 billion from 2016 to 2017, surpassing \$2.7 trillion, as reported in the *Los Angeles Times*¹.

California's economic output is now surpassed only by the total GDP of the United States, China, Japan and Germany. The state has 12 percent of the U.S. population but contributed 16 percent of the country's job growth between 2012 and 2017.

The nation's economy continues to present a healthy outlook for 2018-19 according to the key economic indicators. Economists predict, however, that the U.S. economy will slow at a "3-2-1" pace, with the GDP growing at three percent (3%) in 2018, two percent (2%) in 2019, and one percent (1%) in 2020 as interest rates rise. Ultimately, the risk to the economy, as of this writing, is a trade war with China and the U.S. withdrawal from the North American Free Trade Agreement (NAFTA). Based on these risks, economists warn of recession, possibly two to three years out and advise to prepare for the next downturn.

¹ <http://www.latimes.com/business/la-fi-california-economy-gdp-20180504-story.html>

LOCAL ECONOMIC OVERVIEW

San Mateo County enjoys one of the highest employment rates in the state with the unemployment rate in June 2018 at two and a half percent (2.5%), compared to the state average of four and a half percent (4.5%) and the national average of four percent (4.0%), with job growth of four and six-tenths percent (4.6%). Future job growth is predicted at 44.29 percent over the next 10 years.^{2,2}

Between 2017 and 2022, local employment growth will be led by professional services, information, education and healthcare, transportation and utilities, and leisure services. Together, these sectors will account for 88 percent of net employment growth over this period. It is projected that over the period 2017-2022, net migration will account for 25 percent of total population growth. During this period, an average of 1,200 net new migrants will enter the county each year. At the same time, an average of 1,700 housing permits will be issued each year. The largest development project is the Redwood City Saltworks project, which could produce up to 12,000 homes. If the project is approved, construction would not commence for a number of years, and would extend beyond the year 2022, so it is not a current solution for the housing need.

As outlined above, a strong economy and growth in San Mateo County job sector create a demand for housing. Unfortunately, only one new home was built in San Mateo County for every 19 new jobs created between 2010 and 2015. Due to high real estate market demand, San Mateo County's positive economic outlook is expected to continue.³



DISTRICT FUNDING AND PRIORITIES OVERVIEW

The San Mateo County Community College District (SMCCCD) continues its community-supported status for the eighth consecutive year (since 2011-12). To ensure protection against any legislation that may threaten this status, District officials continue to play an active and vital role in policy and advocacy positions and participate in many statewide committees to represent District views and interests.



As the District pursues different avenues and approaches to address community needs, which also include responding to the educational requirements of its student population, there is a strong commitment to maintain a prudent and stable financial position. The future continues to look promising with the addition of new faculty and staff to improve and enhance District goals. These goals are aligned with the District Strategic Plan as programs are put in place and implemented. The allocation of Innovation funds to the Colleges and District Office since 2015-16 has had a major impact in enhancing existing programs and in the development of new programs. One example of employing Innovation funds is San Mateo County Community College Promise Scholars program. The Promise Scholars program, currently available at

all three colleges in the District, supports the focus of the District's Strategic Plan: "Students First – Success, Equity, and Social Justice," by removing financial barriers that prevent students from being able to pursue their educational

² <https://fred.stlouisfed.org/series/CASANM0URN>

² http://dot.ca.gov/hq/tpp/offices/eab/socio_economic_files/2017/SanMateo.pdf

³ <https://www.mercurynews.com/2018/06/21/study-lack-of-housing-means-more-traffic-not-less/>

goals full time. In addition to financial support, each college provides a set of student and academic support services to scholarship recipients that are designed to increase success and persistence leading to completion. Access to textbooks and instructional materials, as well as support for various forms of food and transportation, are also included as part of the program. This is done in recognition of the fact that it is more than the cost of enrollment that prevents student from accessing higher education. Program components and the budget were discussed at a Board of Trustees Study session in spring 2018 with a plan of addressing needs of approximately 950 students in the first year. The total budget for the Promise Scholars Program for Fiscal Year 2018-19 (a part of this Adopted Budget), includes an allocation of \$2 million in ongoing funds (from the funds listed below), and applied towards fee waivers and support for Promise students.

Table 1. Promise Program Funding Sources and Allocations

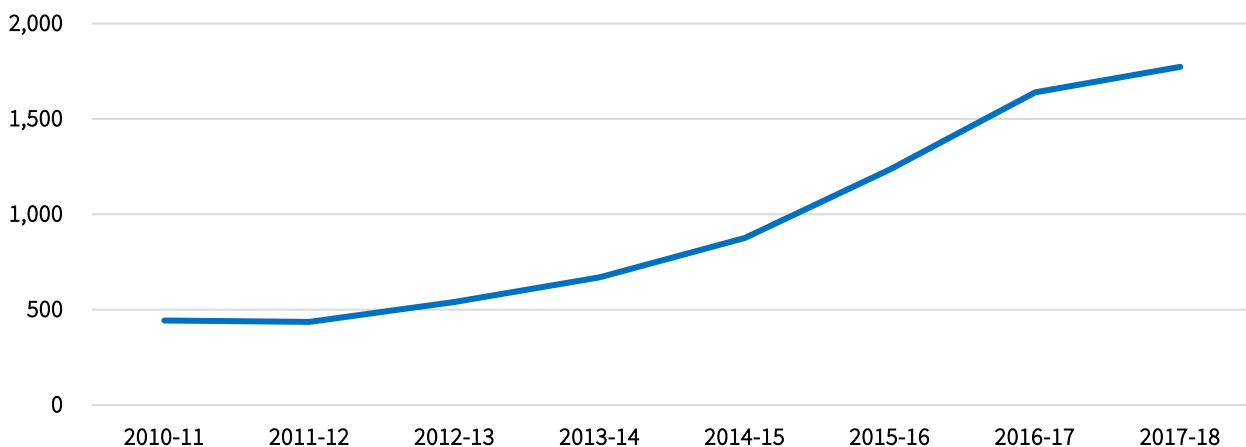
Source	Amount
Enterprise Fund	\$400,000
Foundation	\$300,000
Housing Fund	\$300,000
Innovation Funds	\$1,000,000
FY 2018/19 Total	\$2,000,000

The District plans to grow the Promise program to 1,500 students, and more as demand requires in future years. The District plans to utilize any and all state funding available (AB19 grant) and continue to fundraise both through Foundation and through grant opportunities. Related, the District received a \$3 million grant from the State to expand the Accelerated Study in Associate Programs (ASAP) from Skyline College to College of San Mateo and Cañada College. The ASAP program adds additional services to students including intensive and intrusive counseling and block scheduling.

International Education

While the rate of growth of international students has continued to decline for U.S. colleges and universities, with some institutions experiencing a decrease as high as 20 percent, the District’s international education population has continued to grow (increase from 1,044 to 1,146 FTES or 10% increase in FTES between 2016/17 and 2017/18 as reported to the state Chancellor’s office). The District expects to educate close to 1,700 international students (headcount) in 2018-19.

Figure 1. Non-Resident FTES Enrollment Trend (2010 – 2018)



The District currently ranks in the top ten in the state in the number of international students enrolled and continues to be the fastest growing program as recognized by Institute of International Education. Due to the District's domestic student enrollment declining with the decrease in unemployment, international students are able to fill empty seats in our classrooms. This means that the funding that would otherwise be used to teach international students is available for adding sections and student services for domestic students.

Having international students in the classroom brings "study abroad" to our campuses, which adds diversity to the classrooms, enhances the learning experience, and prepares our students for multicultural and multinational experiences. Additionally, it creates an atmosphere of global learning and intercultural understanding. It is estimated that in 2017-2018, the international students studying at SMCCCD colleges contributed \$40 million to the local community. The District's work in international education has been regarded as innovative and a model for the nation.

The international education team of the District Colleges continues implementing the strategies discussed at the Board of Trustees Study Session on June 8, 2016. The goals of the International Education Program at the District are developed according to the District's Strategic Plan. They are to provide additional revenue in order to offer



additional resources to local domestic students, to enhance globalization and cultural diversity, to develop transfer partnerships that benefit all students in the District, and to cultivate a new generation of leaders.

Being community-supported, the District has no enrollment cap, and no local domestic students are denied access to the District's Colleges because of increased international student enrollment. In fact, for every two and a half (2.5) international students, the District is able to provide one additional course section, and for every dollar spent on the colleges' campuses by the international students, four dollars (\$4) are spent in the local community.

International students achieve academic success. They consistently outperform domestic students in terms of grade point average (GPA) and success rates, and most transfer to four-year institutions. In fall 2017, a total of 92 international students from all three of the District's Colleges (collectively) transferred to UC campuses, which is a 25 percent increase from 2016, with the largest number going to UC Berkeley. In 2017, a total of 105 international students transferred to CSU campuses, which is a five percent (5%) increase from 2016.

To ease the transition with the growth of the number of international students, the District's campuses have created cohorts and adopted a model curriculum for students. They have also provided professional development opportunities, established International Education Committees, conducted well-coordinated outreach trips with clear goals and plans with representation from all three Colleges, and promoted collaboration with faculty and staff. Going forward, the District is planning to develop more partnerships worldwide with high schools as well as enhancing the collaboration with District's Silicon Valley Intensive English Program (SVIEP) to take the District's international education program to the next level.

2018-19 SMCCCD BUDGET

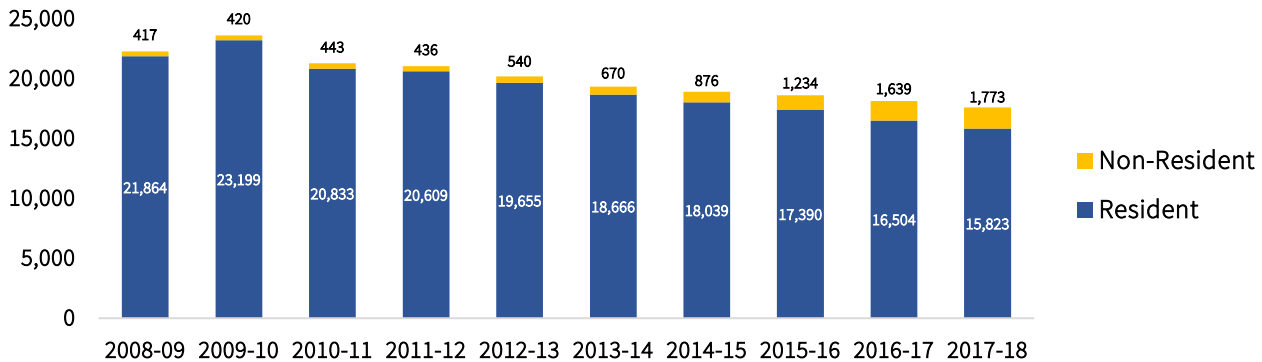
The District’s 2018-19 Tentative Budget was based on the most current revenue assumptions available in early May 2018. The Final Budget assumptions have been adjusted to reflect the State budget and the District’s community-supported status. Changes have occurred since May 2018 that form the basis for revised revenue and expenditure budgets as follows:

2018-19 Tentative Budget Assumptions	2018-19 Final Budget Assumptions																																																				
<p>1. New Revised State Funding Formula as proposed at May Revise. No fee increases.</p> <p>2. 2017-18 FTES based on the District’s P-2 (Second Principal Apportionment) report to the State as of April 30, 2018:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Campus</u></th> <th style="text-align: right;"><u>FTES</u></th> </tr> </thead> <tbody> <tr> <td>Cañada College</td> <td style="text-align: right;">3,672</td> </tr> <tr> <td>College of San Mateo</td> <td style="text-align: right;">6,806</td> </tr> <tr> <td>Skyline College</td> <td style="text-align: right;"><u>7,133</u></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">17,611</td> </tr> </tbody> </table> <p>3. 2018-19 FTES estimates based on the Colleges’ goals in April 2018:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Campus</u></th> <th style="text-align: right;"><u>FTES</u></th> </tr> </thead> <tbody> <tr> <td>Cañada College</td> <td style="text-align: right;">3,503</td> </tr> <tr> <td>College of San Mateo</td> <td style="text-align: right;">6,549</td> </tr> <tr> <td>Skyline College</td> <td style="text-align: right;"><u>6,785</u></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">16,837</td> </tr> </tbody> </table> <p>4. State revenue COLA does not apply</p> <p>5. Best guesses on fixed costs</p> <p>6. No increase for full-time faculty outside of what Colleges fund from their site allocations</p> <p>7. Utilities are based on 2017-18 increase over 2016-17</p> <hr/> <p>Summary</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>Total Projected Revenue</td> <td style="text-align: right;">\$185,871,409</td> </tr> <tr> <td>Total Projected Expenses</td> <td style="text-align: right;"><u>\$185,871,409</u></td> </tr> <tr> <td>Estimated Surplus</td> <td style="text-align: right;">\$(-0-)</td> </tr> </table> <p><i>NOTE: Beginning with the 2015-16 fiscal year, SMCCCD implemented the use of a new resource allocation model to reflect the District’s community-supported status that prioritizes programs and services according to the needs of the local community as defined in the District’s Strategic Plan.</i></p>	<u>Campus</u>	<u>FTES</u>	Cañada College	3,672	College of San Mateo	6,806	Skyline College	<u>7,133</u>	Total	17,611	<u>Campus</u>	<u>FTES</u>	Cañada College	3,503	College of San Mateo	6,549	Skyline College	<u>6,785</u>	Total	16,837	Total Projected Revenue	\$185,871,409	Total Projected Expenses	<u>\$185,871,409</u>	Estimated Surplus	\$(-0-)	<p>1. 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State revenue projections do not apply to community-supported districts</p> <p>6. Compensation adjustments based on AFT negotiated agreements are still pending allocation</p> <p>7. Changes to full-time faculty and staff are funded from the College site allocations</p> <p>8. Utilities based on current estimates</p> <hr/> <p>Summary</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>Total Projected Revenue</td> <td style="text-align: right;">\$187,092,861</td> </tr> <tr> <td>Total Projected Expenses</td> <td style="text-align: right;"><u>\$187,092,861</u></td> </tr> <tr> <td>Estimated Surplus</td> <td style="text-align: right;">\$(-0-)</td> </tr> </table>	<u>Campus</u>	<u>FTES</u>	Cañada College	3,661	College of San Mateo	6,818	Skyline College	<u>7,118</u>	Total	17,597	<u>Campus</u>	<u>FTES</u>	Cañada College	3,509	College of San Mateo	6,433	Skyline College	<u>6,807</u>	Total	16,749	Total Projected Revenue	\$187,092,861	Total Projected Expenses	<u>\$187,092,861</u>	Estimated Surplus	\$(-0-)
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Estimated Surplus	\$(-0-)																																																				

Enrollment Trends

The chart below represents enrollment trends for the past ten years. The decline in enrollment is partially attributed to the dramatic improvement in the economy as more people find employment as shown in the County’s extremely low unemployment rate. Interestingly, online enrollment has risen for the fifth year in a row.

Figure 2. Resident and Non-Resident FTES Enrollment Trend (2010 – 2018)



GENERAL FUND REVENUES

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

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

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

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

2018-19 Unrestricted General Fund Revenue

Under state law, each district has a “revenue limit,” which is a maximum amount of the general purpose funding as determined by the State according to the formula described above. The revenue in the calculation is drawn from three primary sources: local property taxes, student enrollment fees and state general apportionment. When property taxes and enrollment fees exceed the state revenue limit, the district is known as community-supported.

Since becoming community-supported in 2011, the District has not received state general apportionment. Rather, the District receives the bulk of its unrestricted revenue from local property taxes and student fees, including non-resident tuition. These two primary sources represent more than 93 percent of the unrestricted revenues.

District Cash Flow and Reserves

The District's financial standing continues to be strong and stable. With its current community-supported status, the District is no longer entirely dependent on state apportionment. This means that funding is more predictable. The majority of revenues are received twice a year, in December and April, when tax revenues are distributed by the County.

Between the months of July and December, without significant cash receipts, cash management is vital. In order to simplify the process and obtain the best pricing for issuance costs, the District participates in the California School Boards Association (CSBA) *California Reserve Program* for issuance of tax-exempt, tax revenue anticipation notes (TRANS). In past years, it had been standard practice to issue TRANS to provide the necessary cash flow to fund District operations to meet payroll and other District obligations during the months before property taxes are available. However, due to its favorable financial position, it was not necessary for the District to issue TRANS this year for cash flow purposes.

Various Measure H Bond construction projects are underway and the District anticipates issuing a second tranche of the Measure H Bond in fall 2018. An authorization to approve a financing resolution and financing documents will be presented to the Board of Trustees in early fall 2018.

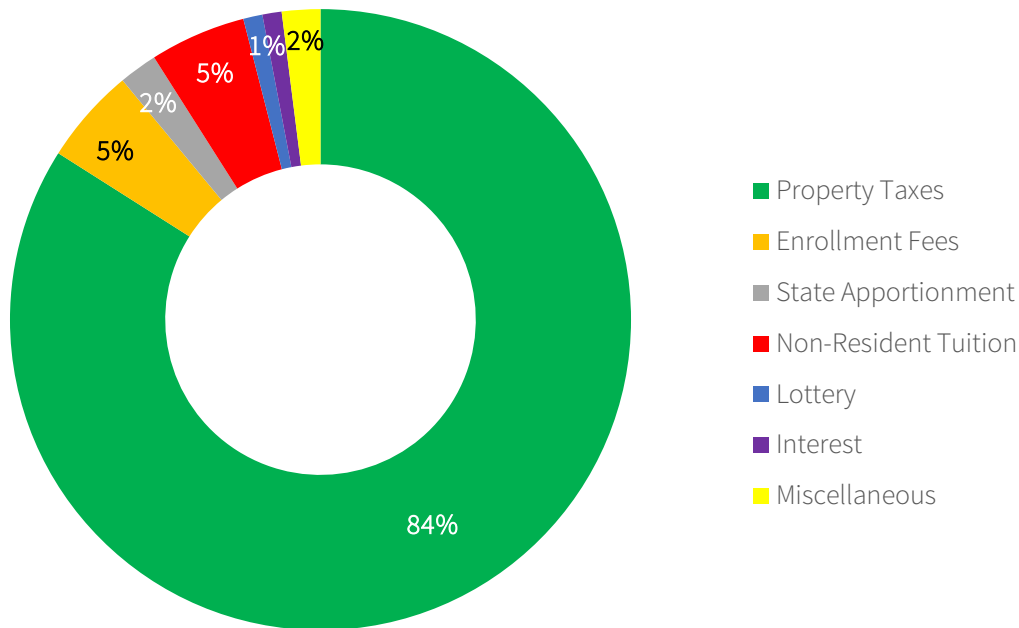
The 2018-19 Budget reflects the recommendation to increase budgeted reserves by two percent (2%) up to 15 percent of expenditures. For the current budget year, this equals approximately two months' payroll. The appropriate level of reserves (15%) will be maintained in the District's Unrestricted General Fund.

2018-19 Unrestricted General Fund Revenue Assumptions

2018-19 Final	REVENUE
\$166,207,041	Base Revenue: Includes property taxes, supplemental taxes, student enrollment fees, and no state general apportionment (as the District is community-supported). Property Taxes (secured, unsecured, prior year): \$149,384,784 RDA AB1290: \$372,416 RDA residual: \$6,850,286 Student Fees: \$9,599,554 (reduced due to Promise Scholarship Fee Waiver)
1,493,637	Educational Protection Account (Prop 30/55): State allocation of personal income taxes calculated at \$100 per resident FTES.
2,514,080	Lottery: Projection is based on estimated receipts for 2018-19. Proposition 20 restricts a certain portion of lottery funding for the purchase of instructional materials which are included in the Restricted General Fund.
1,358,791	State allocations for Full-Time Faculty, Part-Time Faculty Parity, Office Hours and Medical reimbursements.
399,801	Apprenticeship: Programs at College of San Mateo and Skyline College.
436,291	Mandated Costs: The District is budgeting \$29.21 per FTES in 2018-19.
8,539,075	Non-Resident Tuition: The non-resident rate is \$233 per unit.
1,500,000	Interest: Estimated based on a combination of short-term interest rates and cash flow projections based on favorable economic climate.
4,644,145	Miscellaneous: Includes most current projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, satellite dish income, and other miscellaneous student fees and income.
\$187,092,861	TOTAL PROJECTED REVENUE

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

Figure 3. 2018-19 Unrestricted Fund Revenue Sources



DISTRICT COMMITTEE ON BUDGET AND FINANCE

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

Members for 2018-19 include:

- | | |
|--|---|
| Kathy Blackwood, <i>Executive Vice Chancellor</i>
<i>District Office</i> | Mary Chries Concha Thia, <i>Interim Vice President</i>
<i>Cañada College</i> |
| Eloisa Briones, <i>Vice President for Administration</i>
<i>Skyline College</i> | Ludmila Prisecar, <i>Budget Office</i>
<i>College of San Mateo</i> |
| Anthony Burrola, <i>AFSCME Representative</i> | Jan Roecks, <i>Vice President for Administration</i>
<i>College of San Mateo</i> |
| Laura Brugioni, <i>Budget Office</i>
<i>Cañada College</i> | Bernata Slater, <i>Chief Financial Officer</i>
<i>District Office</i> |
| Judy Hutchinson, <i>Budget Office</i>
<i>Skyline College</i> | Kate Browne, <i>Academic Senate President</i>
<i>Skyline College</i> |
| Barbara Lamson, <i>Classified Representative</i>
<i>Skyline College</i> | Academic Senate Representative, <i>Cañada College</i> |
| Steven Lehigh, <i>AFT Representative</i> | Student Representatives from each College |
| Vincent Li, <i>Academic Senate Representative</i>
<i>College of San Mateo</i> | |

2018-19 BEGINNING BALANCE

The 2018-19 General Fund beginning balance is \$38,177,408. The beginning balance includes reserves for specific projects and activities of the 2017-18 year that have been carried over into the new fiscal year and are committed to those purposes.

The beginning balance also includes an increase to the District's contingency reserve to 15 percent and the 2017-18 site ending balances. The table below details the components of the District's 2018-19 beginning balance.

Project/Activity	Balance
Faculty Professional Development	\$205,461
Staff Development	321,767
Miscellaneous Designated Funds:	
Emergency Preparedness	401,336
Skyline International Program	309,583
Telecommunications Contracts	116,386
Indirect Cost Pool (all sites)	481,520
Election Budget Carryover	200,000
Colleges:	
Skyline various projects	403,314
CSM various projects	1,418,231
Cañada various projects	216,623
Allocated Innovation Funds:	
Cañada College	506,324
College of San Mateo	997,332
Skyline College	132,149
District Office	117,081
Miscellaneous Projects	851,584
Apprenticeship	428,267
Site Prior Year Commitments (Encumbered)	365,056
College Events Funds	104,735
Site Ending Balances:	698,761
Cañada College	398,213
College of San Mateo	904,487
Skyline College	276,875
District Office	558,394
Facilities	
Contingency Reserve (15%)	27,763,929
Unallocated Reserve	-0-
Total	\$38,177,408

RESERVES

The 2018-19 Budget includes a District reserve of \$27,763,929 in its fund balance which has been increased from 13 percent to 15 percent. The State recommends a five percent (5%) minimum reserve. The District's reserve includes amounts for budget contingency, emergency response and cash flow.

The contingency reserve is not budgeted as a line item as there is no intention to expend these funds except in an emergency.

2018-19 UNRESTRICTED GENERAL FUND EXPENDITURE PLAN

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

The expenditure budget for the unrestricted portion of the general fund amounts to \$187,092,861, which represents an increase of \$1,221,452 from the tentative budget estimate of \$185,871,409. Changes were due in large part to the accounting for STRS pass-through on behalf payments, and an increase in the Apprenticeship allocation. The District charges itself for future retiree medical benefits and transfers that amount to the post-retirement reserve fund and ultimately to the OPEB trust fund. An actuarial study, prepared in September 2017, indicated that with the addition of the 2017-18 contribution, the District's liability is almost fully funded at 98 percent. Therefore, 2018/19 will be the first year in which the District will disburse approximately \$3.3 million of savings generated in the Futuris Other Post-Employment Benefits (OPEB) Trust to fund its "pay as you go" retiree health benefits premiums.

Negotiations for compensation for CSEA, AFSCME and non-represented units were settled in July, 2018. Negotiation for compensation allocation for AFT was settled in August 2018, with formal recommendation for approval going to the Board of Trustees for consideration in September 2018.

2018-19 Unrestricted General Fund Expenditure Plan

2018-19 Final	EXPENDITURES
\$151,693,073	Site Allocations – Includes allocations for salaries and benefits adjusted for growth per the allocation model, and for step and column changes and longevity known to date. Also includes EPA (Educational Protection Account) allocation. Refer to the following page for details. Benefits – Includes benefit increases known to date. This also includes a benefit for the future cost for District-paid retiree medical benefits.
4,036,325	Retiree Benefits – Includes benefit increases for more than 788 retirees’ health premiums. \$3.3 million of retiree benefits will be charged to the Post-Retirement Reserve.
3,216,320	Other Benefit costs for the adjunct faculty medical reimbursement program, transfer to the Parking fund for Facilities and Public Safety staff, and STRS on-behalf payments.
1,086,862	Formula Adjustments/Contracts – Cosmetology sales, facility use rental fees, telecommunications satellite contract expenses and 8% of non-resident non-international student tuition. Expenditure budget corresponds with revenue assumption in Miscellaneous revenue.
399,801	Apprenticeship – Expenditure budget corresponds with revenue assumptions. Programs include automotive technology at Skyline College and electrical at CSM.
4,678,447	Miscellaneous – Includes audit fees, banking and credit card fees, bad debt, IRS fees to process 1098 and 1099 forms, AFT and Academic Senate release time, special events fund, CalPERS/STRS administrative fee, opening day and end of year expenses, and other miscellaneous expenses.
5,020,543	Utilities – Includes gas, electricity, water/irrigation, garbage, and other charges. The Facilities Department analyzes projected costs for new campus buildings as well as rate increases and offsets from the cogeneration plants and solar farm.
11,776,405	Salary commitments – Includes anticipated AFT COLA for 2018-19, step and column annual increases and adjunct office hours plus other salary and benefit commitments.
50,000	Managed Hiring – Includes resources necessary for the placement of staff into unfunded classified positions, thereby avoiding layoffs.
1,412,605	Insurance – Includes transfers to the Self-Insurance fund for property and liability insurance premiums.
785,000	Consultant/Legal/Election – Includes \$485,000 for legal /consulting fees and \$300,000 for election costs.
577,000	Staff Development – Includes annual allocation for Professional Development, Trustees, Management Development and a slight increase in the Classified Staff Development fund.
2,286,216	Software/Hardware/Telephone – Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges. This line item covers Districtwide existing software and new contracts.
74,263	Museum of Tolerance – Training scheduled for Fall 2018 and Spring 2019.
\$187,092,861	TOTAL PROJECTED EXPENDITURES

2018-19 BUDGETED EXPENDITURES

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

Salaries **\$116,594,096**

The expenditure budget for salaries includes increases for step placement and longevity known to date and 2018-19 compensation increases. Salaries and benefits combined account for just over 82 percent of the total budget.

Benefits **\$46,358,371**

Updates to benefit rates for 2018-19 are included. The budget includes the January 1, 2019, increases in non-capped premium rates for employees and retirees and increases in employee health premium caps when part of the negotiated settlements. This amount also includes a benefit for the future cost for District-paid retiree medical benefits.

Supplies **\$6,674,623**

Projected expenditures in this category include all types of operating supplies, including miscellaneous office supplies, subscriptions, printing, gas, oil and tires, etc.

Other Expenses and Services **\$22,985,974**

The expenditure budget includes operating expenses such as utilities, conference and travel, maintenance costs, contracted services, election costs, leases, telephone service and computer hardware and software contracts. This also includes carryovers for the sites as well as some of the Innovation funds, which will be transferred to the sites after the budget is adopted.

Equipment **\$175,097**

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

Transfers/Other **\$4,718,179**

The Unrestricted General Fund includes transfers to other District funds. The projected transfers include transfers to the Self-Insurance Fund for insurance premiums, and to the Parking Fund. Other budgeted amounts include set-asides for contingency.

Total Expenditure Budget **\$197,506,341****

**This total includes site allocations, EPA, Transfers, Central Services expenses as well as committed or carryover funds from 2017-18.

SITE ALLOCATIONS

Cañada College

Site Allocation	\$27,676,351
EPA (Prop 30/55)	270,275
17-18 Ending Balance	<u>698,761</u>
Total	\$28,645,387

College of San Mateo

Site Allocation	\$44,730,328
EPA (Prop 30/55)	446,035
17-18 Ending Balance	<u>398,213</u>
Total	\$45,574,576

Skyline College

Site Allocation	\$44,804,889
EPA (Prop 30/55)	452,691
17-18 Ending Balance	<u>904,487</u>
Total	\$46,162,067

District Office

Site Allocation	\$18,905,539
EPA (Prop 30/55)	184,035
16-17 Ending Balance	<u>276,875</u>
Total	\$19,366,449

Facilities

Site Allocation	\$14,082,329
EPA (Prop 30/55)	140,600
16-17 Ending Balance	<u>558,394</u>
Total	\$14,781,323

Total

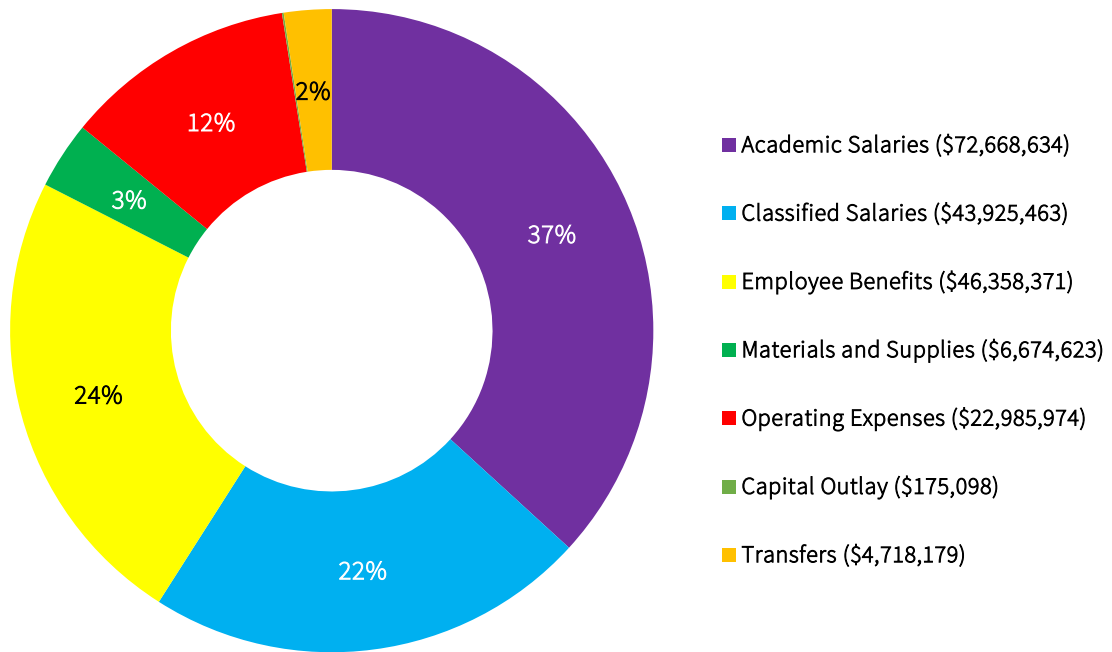
Site Allocations	\$150,199,436
EPA (Prop 30/55)	1,493,637
16-17 Ending Balance	2,836,730
Total	\$154,529,802

The 2017-18 site ending balances will be used by the Colleges to cover both unanticipated and planned items. Innovation funds are included in the site allocations.

BUDGET SUMMARY

Revenue	
Beginning Balance	\$ 38,177,409
2018-19 Revenue	<u>187,092,861</u>
Total	\$225,270,270
Expense	
Site Allocations	\$151,693,073
Central Services	35,399,787
2018-19 Committed	<u>10,413,481</u>
Subtotal	\$197,506,340
Reserves	27,763,929
Balanced Budget	<u>\$ (0)</u>

Figure 4. 2018-19 Budgeted Expenditures by Account Type



SELF-INSURANCE FUND (FUND 2)

The District is entering into its 12th year of a more independent risk management program since withdrawing from the Bay Area Community College Joint Powers Agency (JPA) in 2005-06. The risk management program uses a combination of self-insured retention (SIR) amounts and insured limits. The current program permits the District to manage risk with greater flexibility to meet its needs associated with its size and complexity. After withdrawing from the JPA, the District contracted for independent coverage and administration of claims from insurance underwriters and third party claims administrators. The largest risk programs are those for property, liability, and workers' compensation risk coverage. The District maintains a self-insured retention to cover expected losses, and a combination of primary insurance and re-insurance levels to cover unexpected losses. The Self-Insurance fund is used to fund and manage the expenses associated with this risk management program.

Due to its favorable insured loss experience and current insurance market conditions, the District expects minimal changes to insurance rates for 2018-19. However, refurbished buildings have resulted in higher values that have, in turn, resulted in increased property insurance expense.

Workers' compensation costs have also remained low, allowing the District to maintain its internal charge percentage at less than one percent (0.71%) of salaries. This is due in large part to the emphasis that the Facilities Department has placed on safety, resulting in extraordinarily low number of accidents and claims. The District uses an actuarially-based program to determine its internal charge for worker's compensation.

The District maintains a variety of insurance policies, levels of self-insured retention and self-insurance. The chart below shows the District's main policies, as well as the claims management contracts. In addition, the District has several smaller policies that cover business travel, crime, terrorism, cyber liability, student accidents, student athletes, international student health insurance, student malpractice, and Health Center malpractice.

Table 2. District Insurance Policies.

Policy	CARRIER	A.M.BEST'S RATING	Type of Coverage
Excess Workers' Compensation Program	Safety National Casualty Corporation	A+ XII	Statutory Workers' Compensation and Employers' Liability Excess Workers' Compensation Program SIR: \$350,000 To STAT PLUS \$1M Employers Liability
Property, Inland Marine and Boiler and Machinery Program	Travelers Property Casualty Company of America	A++ XV	Deductible: \$150,000
Excess Liability Program Including GL, AL, EBL, School Board Legal, EPL, Law Enforcement Liability, Sexual Harassment and Sexual Abuse. Sexual Abuse is per occurrence trigger	Princeton Excess & Surplus Lines Insurance Company, owned and operated by Munich RE Insurance	A+ XV	SIR: \$150,000 \$4,850,000 per occurrence and \$5,000,000 aggregate \$2,500 Loss Control Fund
SELF (School Excess Liability Fund)	Joint Powers Authority for Schools in the State of California	Not Applicable	\$55,000,000 in excess of \$5M
Third Party Administrator (Liability)		Neil Butterbaugh Claims Retention Services (CRS)	
Third Party Administrator (Excess Workers' Compensation)		SEDGWICK Claims Management Services (CMS)	

The 2018-19 Self-Insurance budget, detailed on page 59, totals \$1,643,624. Estimated income is \$2,574,763, which consists of a transfer from Fund 1 to fund insurance premiums and internal benefit charges to offset Workers' Compensation costs. The net beginning balance of the Self-Insurance Fund is \$7,882,650. This balance will cover incurred – but not yet reported – losses.

DEBT SERVICE FUND (FUND 25)

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

The Debt Service Fund budget for 2018-19, shown on page 63 totals \$52,082,176, which includes debt reduction principal and interest payments. Estimated income is projected at \$52,132,200. The net beginning balance is \$51,137,869. The schedule for long-term debt can be found in the Supplemental Information section.

RESTRICTED GENERAL FUND (FUND 3)

The Restricted General Fund accounts for specially-funded federal, state or local grants or agreements which have specific purposes and must be spent accordingly. The 2018-19 Final Budget includes the most current data available. A list of the specific programs and grants can be found on pages 68-79.

Included in the Restricted General Fund are the Health Services and Parking Programs. Health fee income is estimated at \$855,000. Parking fee income and fines are estimated at \$1,666,807.

The Restricted General Fund budget for 2018-19, as shown on page 66 is \$45,863,133. This total reflects the fiscal year budget for new state grants and categorical program allocations as well as State funds carried over from 2017-18 for the Strong Workforce and Promise Innovation programs. The net beginning balance in the Restricted General Fund is \$10,149,309.

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 74-75. Project expenditures as of June 30 were \$ 64,039,974.

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 has completed the second phase of the Capital Improvement Program (CIP). To date, Measure A bond funds have generated an interest of \$34 million, which increased the Measure A budget from \$468 million to \$502 million. As of June 30, 2018, the District has expended all of Measure A funds.

In November 2014, voters in San Mateo County voted (66.4% favorable) to approve Measure H, a \$388 million bond measure that will allow the District to complete the modernization/construction/reconstruction projects as envisioned in the 2015 Facilities Master Plan Amendment that was approved by the Board of Trustees in January 2015. The District received its first Measure H bond issuance of \$127 million in June 2015. To date, the funds have generated an interest of \$3.38 million, which increased the Measure H budget from \$388M to \$391.38 million. As of

June 30, 2018, the District has expended \$80,458,846 and committed \$188,442,925 of Measure H funds – 69 percent of the total authorization.

Following is a list of site-specific activities that have been recently completed or are currently in design, pre-construction, or construction phases. Construction dates listed reflect currently planned schedules as of August 2018, but are subject to change.



Completed Projects – The following projects were completed during the 2018 fiscal year:

- Building 3 Central Utility Plant Upgrades
- Building 13 Roofing Replacement
- Parking Lot and Roadway Light Upgrade, Phase 2 (LED)
- Campus-wide Americans with Disabilities Act (ADA) Mitigation

Active Construction Projects – The following projects are under construction:

- Building 1N Kinesiology and Wellness Center (anticipated completion – fall 2020)
- Building 9 Envelope Repairs (anticipated completion – fall 2019)
- Building 13 HVAC Upgrades (anticipated completion – winter 2019)
- Building 23N Math/Science/Technology (anticipated completion – fall 2019)
- Parking Lot 6 Expansion (anticipated completion – fall 2020)
- South Plaza (anticipated completion – fall 2020)



Building 1 Rendering



Building 23 Rendering

Future State Capital Outlay Funded Projects – The following projects have been submitted for future State Capital Outlay funding:

- Building 13 Multiple Program Instructional Center (Final Project Proposal - FPP) - Approved
- Building 3 Performing Arts Center Technology and Environmental Modernization (Initial Project Proposal - IPP) – Pending Approval for FPP

College of San Mateo

Completed Projects – The following projects were completed during the 2018 fiscal year:

- Parking Lot and Roadway Light Upgrade, Phase 2 (LED)
- Building 6 Aquatics Center Pool System Upgrade
- Building 36 Chemistry Ventilation/Fume Hood Upgrade

Active Construction Projects – The following projects are under construction:

- Buildings 2, 3, and 4 Roofing Repairs (anticipated completion – summer 2018)

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

- Building 3 Humanities and Arts Renovation: Seating/AV Replacement
- Building 17 Student Life and Learning Communities Renovation
- Building 20 Edison Lot Expansion
- Interior LED Lighting Upgrade



Building 17 Renovation Rendering



Building 17 Renovation Rendering

Future State Capital Outlay Funded Projects – The following projects have been submitted for future State Capital Outlay funding:

- Campus Water Tank Replacement (FPP) – Approved
- Building 9 Library Modernization (IPP) – Pending Approval for FPP



Completed Projects – The following projects were completed during the 2018 fiscal year:

- Parking Lot L Expansion

Active Construction Projects – The following projects are under construction:

- Building 7 STEM Center (anticipated completion – summer 2019)
- Building 12N Environmental Science (anticipated completion – summer 2019)
- Building 14 Loma Chica Child Development Center (anticipated completion – fall 2018)
- Building 19 Pacific Heights Renovation Parcel B ADA Access (anticipated completion – fall 2018)
- New Boiler Plant (anticipated completion – fall 2018)

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

- Building 1N Social Science and Creative Arts
- Building 5 Center of Transformative Teaching and Learning (CTTL)



Building 1 Rendering



Building 12 Rendering

Future State Capital Outlay Funded Projects – The following projects have been submitted for future State Capital Outlay funding:

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



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

- Districtwide Utility Measurement & Verification
- Districtwide Classroom Security Hardware Upgrade, Phases 3 and 5
- Districtwide Evacuation Map Upgrade
- Cañada Vista Roofing Replacement

Active Districtwide Projects – The following projects are under construction:

- Districtwide Classroom Security Hardware Upgrade, Phase 4 (anticipated completion – fall 2018)
- Districtwide Fire Alarm Panel Replacement (anticipated completion – spring 2019)
- Districtwide Telephone System Replacement (anticipated completion – summer 2019)
- Districtwide UPS Device (MDF/IDF) Replacement (anticipated completion – summer 2019)
- Districtwide Symetra UPS Device (MPOE) Replacement (anticipated completion – summer 2019)
- Districtwide Network Switch Upgrade (anticipated completion – fall 2019)
- Districtwide Firewall Network Switch Replacement (anticipated completion – spring 2020)
- Districtwide Wireless Access Point Replacement (anticipated completion – fall 2019)
- Districtwide Server Replacement (anticipated completion – spring 2020)
- Districtwide Emergency Alert System Speaker Coverage Replacement (anticipated completion – summer 2019)
- Districtwide Video Server Upgrade (anticipated completion – spring 2019)
- Districtwide Video Camera Replacement (anticipated completion – spring 2021)
- Cañada Vista Envelope Repairs (anticipated completion – fall 2019)

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

- Districtwide ADA Transition Plan Upgrade
- College Ridge Employee Housing Complex at Skyline College



College Ridge Rendering

AUXILIARY and ENTERPRISE FUNDS (FUND 5)

ASSOCIATED STUDENTS

The Associated Student Bodies (ASB) represent student interests at each of the District's Colleges. Associated Student Body reports, as submitted by the Colleges, are included on pages 108-114 of this report.

Net income comparing fiscal years 2017-18 and 2016-17 are listed below:

Table 3. Associated Students Balances.

Associated Students - Cañada	2017-18	2016-17	\$ Change	%Change
Net Income for the year	\$ 9,788	\$ (27,722)	\$ 37,510	135.31%
Beginning Fund Balance, July 1	\$ 273,571	\$ 301,293	\$ (27,722)	-9.20%
Ending Fund Balance, June 30	\$ 283,359	\$ 273,571	\$ 9,788	3.58%

Associated Students - CSM	2017-18	2016-17	\$ Change	%Change
Net Income for the year	\$ (22,455)	\$ (53,373)	\$ 30,918	57.93%
Beginning Fund Balance, July 1	\$ 307,151	\$ 360,524	\$ (53,373)	-14.80%
Ending Fund Balance, June 30	\$ 284,697	\$ 307,151	\$ (22,455)	-7.31%

Associated Students - Skyline	2017-18	2016-17	\$ Change	%Change
Net Income for the year	\$ 39,524	\$ 3,113	\$ 36,411	1,169.67%
Beginning Fund Balance, July 1	\$ 536,025	\$ 532,912	\$ 3,113	0.58%
Ending Fund Balance, June 30	\$ 575,549	\$ 536,025	\$ 39,524	7.37%

ASB Revenue

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

Cash Basis Accounting policy – effective FY 2016-17

For the accounting of student fees revenues, "Accrual Basis of Accounting" was replaced by "Cash Basis" starting April 1, 2017. Under "Cash Basis" accounting, revenues recognized represent fees received from students in the current fiscal year regardless of the year in which they were billed.

ASB Expenditures

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

The following table summarizes the number of events organized by the ASB at each college and also a comparison of total expenditures.

Table 4. Associated Students Activities vs. Expenditures.

Associated Students Activities Vs Expenditure Analysis	2017-18		2016-17	
	# of Events	Expenditure	# of Events	Expenditure
Cañada College ASB	102	\$ 132,460	84	\$ 95,357
College of San Mateo ASB	90	\$ 265,844	70	\$ 173,903
Skyline College ASB	43	\$ 197,843	68	\$ 104,128

ASB Cañada College

At Cañada College, there were 102 ASB organized events and activities during the 2018 fiscal year as compared to 84 events in the 2017 fiscal year. The ability to host additional events has been made possible by the increase in Student Body Fees.

The overall expenditures have increased by 38.91 percent or \$37,103 compared to last year. The increase in program and operation activities throughout the year were made possible due to additional revenue generated from the Student Body Fee as the fee increased from \$8 to \$15.



The largest increase in expenditures during the year went to a special project subsidizing brown bag lunches and bus tokens for students, amounting to \$3,009 and \$10,195 respectively, during the fourth quarter. Working in partnership with SparkPoint and the Bookstore, the ASB was able to provide 735 subsidized meals and 13,500 bus tokens during the fiscal year.

The second largest increase in expenditures was for supplies. ASB replaced a dysfunctional and old student body card machine with a new ID printer costing \$4,160. Additionally, new tables were purchased for the Student Life Clubhouse and Meditation Room so that the room could be rearranged to become more accessible.

The third largest increase in expenditures was for college program assistance. Through the Student Senate’s Film Festival, three students were awarded placement at the elite Cannes Film Festival, and the Student Senate facilitated the student winners’ attendance. Because of the Student Senate’s success with the festival, the Business Design and Workforce team has already committed to sponsoring the event for the 2018-2019 year.

ASB College of San Mateo

At College of San Mateo, there were 90 ASB organized events during the 2018 fiscal year as compared to 70 events in the 2017 fiscal year. The overall expenditures have increased by 52.87 percent or \$91,941 compared to last year. The largest increases were in Program Expenses by \$33,003 and Conference Expenses by \$20,722, and Small Furniture and Equipment by \$11,250.

The Associated Students of CSM continued to invest the funds made available by the Student Body Fee increase into campus events and activities, as well as providing broader opportunities for more students to become involved. The increase in the number of events and the increase in programming related expenditures are direct results of this



investment. There was also growth in expenditures for College Program Support and Ethnic and Cultural Events. End of year events, including Spring Fling and the Spring 2018 Relaxation Week, account for significant portions of increased costs due to the reliance on outside vendors for event equipment and food.

Increases in spending for Small Furniture and Equipment is due to the replacement of outdated computers and other technology (printers, etc.) to support the continued functioning of the Associated Students, including support for clubs and other groups. Additionally, the increased spending in this category reflects the purchase of several device charging stations. These stations will be placed in the College Center's Bayview Dining Room and the Center for Student Life and Leadership Development to allow students convenient access to charging ports for their smartphones and tablets.

ASB Skyline College

At Skyline College, there were 43 ASB organized events during the 2018 fiscal year as compared to 68 events in the 2017 fiscal year. The overall expenditures have increased by 90 percent or \$93,715 over last year.

The expenditures include the transfer of \$43,411 to the Hospitality Trust Fund for Graduation and other activities.

Excluding the transfer, the expenditure would have been increased by 48.31 percent or \$50,304 instead. The ASSC decided to use part of their fund balance to increase donations to the President's Innovation Fund, Study Abroad Scholarships, SMCC Foundation Scholarships and other college programs. As such, the College Program Assistance increased by \$69,910 over the prior year. The major donations include \$5,000 each to the GRAD trust and the Honors Award Ceremony (SRAC) trust during the first quarter, \$22,500 to SMCC Foundation for the year, and \$27,300 for Study Abroad scholarships in the fourth quarter. An additional \$7,319 was allocated for the Student Leadership and Equity Summit.



Office Supplies expenses have increased by \$6,375 as compared to last year due to procurement of a new student ID card machine at a cost of \$7,523. Offsetting the above increase in expenses is the decrease in Conference/Retreat/Training expense of \$15,216. There were two trips to the United Camp and the Museum of Tolerance last year but the ASB did not repeat these trips this fiscal year. Program expenses also decreased by \$14,883 due to fewer ASB organized events this period as compared to the prior year.

AUXILIARY OPERATIONS

San Mateo County Community College District Auxiliary Services and Enterprise Operations provide indispensable services to students, faculty, staff and the community at large. The services are provided at all three Colleges including the operations of the Bookstores, dining services, vending services, Community Continuing and Corporate Education, and the San Mateo Athletic Club and Aquatic Center at College of San Mateo.

Each of the operations is unique in the services it provides. The financial presentation for the Bookstores, cafés and the San Mateo Athletic Club is highlighted below with a brief narrative for each service. The District Auxiliary Services and Enterprise Operations Annual Report will be published in early October 2018 and will provide great detail on each operation's performance along with operational highlights.

Bookstores

The landscape of collegiate retailing continues to change at a rapid and dramatic pace. At one time, the College Bookstore was the one place students could go to purchase all of the required academic materials to achieve success. Today, nothing could be further from the truth. The reality is that the College Bookstores of today have had to change their way of thinking and operating to compete in this electronic content-driven economy. This paradigm, while not new, is still in its infancy but is growing at an incredible pace. Some colleges and universities are adopting a total electronic platform and have done away with textbooks altogether. Others have taken the more common hybrid approach, and while they still have textbooks for some of their classes, encourage faculty to seek out less



expensive, electronic media for their classes. That is the case with the SMCCCD. A growing number of faculty are choosing to put the textbook aside and are using online materials exclusively.

For a number of years, the District's innovative and talented Bookstore teams have worked hard to address the issue of textbook costs by creating one of the largest textbook rental programs in the country, investing in digital books, and partnering with publishers to provide "no frills" textbooks at a lower cost, along with other cost saving measures. These efforts have helped the District's Bookstores maintain a competitive edge, and, although the District has faced declining enrollment for the last several years, textbook unit sales stayed equal to or slightly ahead of the enrollment decline due to aggressive cost management by Bookstore staff.

Since the enrollment peak in 2009-2010, the District has lost over 25 percent of its enrollment as measured in FTES. Despite these years of declining enrollment Districtwide, and along with the switch to alternative content delivery methods, the College Bookstores have continued to identify new products and services to attract both student and employee customers. Textbook rentals give the Bookstores an edge despite a nationwide decline in textbook sales and provide students who would not be able to afford college textbooks a low cost option that provides critical access to the course materials required for academic success. In addition to the textbook rental program, the investment made in transitioning significant portions of the retail space to coffee and convenience shops has helped to strengthen the Bookstores' financial position as well dramatically increase the customer interactions on each campus, with over 10,000 combined transactions each day. As the stores continue to add products and services, this category has allowed the Bookstore to maintain a surplus this year despite the enrollment decline resulting in a decline in unit textbook sales.

The Bookstore team continues to focus on providing "Inclusive Access" (IA) materials at all three colleges. The program provides online access to faculty-required educational materials on the very first day of class at a lower cost

than can be obtained direct from the publisher or traditional packages sold in the bookstore. Piloted at Cañada Bookstore in the 2016-17 academic year, the program is now operating at all three colleges. It is important to note that as this program grows, the financial pressure on the Bookstore will grow as well. At a significantly lower selling price along with a minimal margin, the impact on the Bookstore's financial position will be significant in the years to come. Particularly noteworthy is the fact that despite declining enrollment and sales decreases in almost every category, sales in course materials actually increased in 2017-18 over the prior year. The sales increase of \$82,603 is attributed in full to the growing use of IA materials throughout the District. Usage of these materials is expected to increase significantly in 2018-19.

Financial Information

The following data reflects Bookstore operations for the fiscal year beginning July 1, 2017 through June 30, 2018. It includes Fall 2017, Spring 2018 and a portion of the Summer 2018 semesters.

Table 5. Bookstore Income and Sales.

Bookstore Sales	2017-18	2016-17	\$ Change	% Change
Regular Merchandise Sales	\$ 5,551,332	\$ 5,671,329	\$ (119,997)	-2.12%
Computer Products Sales	193,020	245,547	(52,527)	-21.39%
Total Merchandise Sales	5,744,352	5,916,877	(172,525)	-2.92%
Textbook Rental Income	408,633	546,794	(138,161)	-25.27%
Production Service Income	384,015	442,184	(58,169)	-13.15%
Total Sales	\$ 6,537,000	\$ 6,905,855	\$ (368,855)	-5.34%

The Bookstore Fund budget for 2018-19 totals \$7,015,000 as indicated on page 80. The net beginning balance for the Bookstore Fund is \$7,326,074. The budget includes provisions for increased annual cash flow requirements, inventory and full maintenance needs of the store facilities.

Total sales decreased slightly more than five percent (5.34%) this fiscal year compared to last year primarily due to the decrease in textbook and convenience sales as discussed earlier.

The sale of computers and computer products decreased just over 21 percent over last fiscal year due to the Skyline College Bookstore's providing Chromebooks for students to rent and purchase at the College in 2016-17.

Cost of sales decreased by more than two percent (2.22%) this fiscal year. Overall inventory shrinkage was less than one percent (1%) of sales again this year due to loss prevention efforts and improvements in invoice processing. The industry standard is two percent (2%). Total Operating Expenses decreased by nearly three percent (2.86%) as the bookstore staff has made reductions in available areas without jeopardizing service.

Exacerbated by the year over year reductions in sales, along with increasing salary, benefit and other costs, the Bookstores had an operational loss of \$201,271 this fiscal year and an overall loss of \$698,553 which includes the assessment of non-operational income and expenses including a significant loss booked on the Bookstores investments of almost \$300,000 this year. The loss of almost \$300,000 is more than offset by gains in that investment recorded in past years which are reflected in the fund balance.

The following table provides a summary of comparative figures.

Table 6. Bookstore Income and Expenses.

Bookstore Recap	2017-18	2016-17	\$ Change	%Change
Operations				
Sales				
Merchandise Sales	\$ 5,744,352	\$ 5,916,877	\$ (172,525)	-2.92%
Textbook Rental Income	408,633	546,794	(138,161)	-25.27%
Production Service Income	384,015	442,184	(58,169)	-13.15%
Total Sales	6,537,000	6,905,855	(368,855)	-5.34%
Less: Cost of Sales	3,771,642	3,857,418	(85,776)	-2.22%
Gross Profit from Operations	\$ 2,765,358	\$ 3,048,437	\$ (283,079)	-9.29%
Total Operating Expenses	3,050,424	3,140,159	(89,735)	-2.86%
Net Income/(Loss) from Operations	\$ (285,066)	\$ (91,721)	\$ (193,345)	-210.80%
Other Income	83,795	116,349	\$ (32,554)	-27.98%
Net Operation Profit/(Loss)	\$ (201,271)	\$ 24,627	\$ (225,899)	-917.26%
Non Operational Income/(Expenses)				
Non Operational Income	\$ 268,429	\$ 175,812	\$ 92,617	52.68%
Investments - Adjust to Market	(296,208)	48,767	(344,974)	-707.40%
Non Operational Expenses				
Admin Salary & Benefits	157,841	224,570	(66,729)	-29.71%
Other Expenses	174,347	96,905	77,442	79.92%
College Support	137,316	100,000	37,316	37.32%
Total Non-Operational Income/(Expenses)	(497,282)	(196,897)	(300,386)	-152.56%
Net Change in Fund Balance	\$ (698,553)	\$ (172,269)	\$ (526,284)	-305.50%

Staff anticipates that there will continue to be a challenging times ahead for college bookstores in California as enrollments are trending lower and competition in course materials delivery is prevalent from online operators to alternative delivery methods. These challenges will apply pressure on the bookstores' overall financial performance despite the innovations that the Bookstore team has instituted over the years. It is critically important to note the impact that the decline in enrollment at the three colleges since 2009-10 has had a serious impact on the bookstores' ability to maintain profitability. With each student conservatively estimated spending just over \$200 each in the Bookstore every year, this decline in headcount has had an almost \$900,000 impact on sales. Each year as enrollment declines and expenses increase, the Bookstores will continue to suffer financial losses. This trajectory is unsustainable. The District will need to make decisions about how to move forward in the years to come with all of the operations in Auxiliary Services that are dependent on a stable enrollment.

Cafeterias

The Cafeteria Fund budget for 2018-19 totals \$264,000 as indicated on page 81. The net beginning balance in the Cafeteria Fund is \$697,104.

Beverage, Snack and Food Service Vendors:

- The District's beverage vending service partner is Pepsi Bottling Group. The contract was effective July 1, 2017, ending on June 30, 2024 with the option of renewing for three one-year terms at the discretion of the District.
- The District's snack vending partner is Compass Group USA through its Canteen Vending Services Division. The contract was effective July 1, 2017, ending on June 30, 2022.
- The District's food service partner is Pacific Dining Services. The contract was awarded on July 1, 2017 through June 30, 2022 with an option for one five-year renewal at the discretion of the District.

Fourth quarter comparisons are noted below:

Table 7. Cafeteria Revenues and Expenses.

Cafeteria Recap	2017-18	2016-17	\$ Change	%Change
Revenues				
Food Service Income	\$ 219,208	\$ 212,177	\$ 7,031	3.31%
Vending Income	0	69,042	(69,042)	-100.00%
Interest Income	9,373	6,296	3,077	48.87%
Event Rental	86,950	97,553	(10,603)	-10.87%
Total Revenues	\$ 315,531	\$ 385,068	\$ (69,537)	-18.06%
Expenditures	\$ 260,898	\$ 313,053	\$ (52,155)	-16.66%
Net Change in Fund Balance	\$ 54,633	\$ 72,015	\$ (17,382)	-24.14%

Table 8. Food Service Income.

Food Service Income	2017-18	2016-17	\$ Change	% Change
Pacific Dining				
Skyline College	\$ 73,109	\$ 70,592	\$ 2,517	3.57%
Cañada College	30,588	30,371	217	0.72%
College of San Mateo	89,771	85,019	4,752	5.59%
Le Bulldog	25,740	26,196	-456	-1.74%
Total Food Service Income	\$ 219,208	\$ 212,177	\$ 7,031	3.31%

Food service income has increased more than three percent (3.31%) or \$7,031 over last year. The increase is notable since decreases in enrollment, both in FTES and more notably in headcount at all three Colleges have direct impact on auxiliary enterprise operations. The decreases notwithstanding, the increase is evidence that students “vote with their feet” regarding where they choose to spend their time and money when they are at each of the Colleges. By providing students a variety of tasty food options at a fair price in a clean and vibrant environment, all three dining facilities are thriving and are packed with students each day.

Beginning in FY 2017-18, vending income is no longer presented as part of the Auxiliary Services financial statement. While the vending operations remain under Auxiliary Services’ operational oversight, the vending commissions have always been paid directly to the college Associated Students organizations for their use. While District procedures do allow for the District to allocate a portion of these commission dollars to offset salary and benefit expenses of Auxiliary Services, the District has always provided 100 percent of these funds to the Associated Students.

The decrease in total expenditures is offset by the decrease in total revenue due to the elimination of vending income being shown on this report. Expenses related to the repair and maintenance of equipment at the three College dining locations have increased as equipment ages. Last year, preventive maintenance programs were put in place for the equipment at each College’s cafeteria, which includes quarterly equipment checks. The program has increased expenses, but the expectation is that the equipment will have a longer life and cost less over time. In addition to Pacific Dining staff, all of outside events hosted in the Bayview Dining Room with over 100 people in attendance are staffed by District Facilities and IT staff who receive overtime pay for supporting the events.

Event rental income has decreased by 10.87 percent. While the District continues to host numerous outside events including community, corporate and county sponsored events, only one third of events held in the Bayview Dining Room paid full price for facilities rental fees. The majority of the remaining events fell into one of the following

categories: internal events (no rental fees), non-profit organizations with a 50% discounted rate (two of these events had fees entirely waived), or an employee rented the space with waived rental. This is in keeping with our mission as an organization that encourages community use of District facilities. With the exception of July, the dining room was booked almost every weekend from August through December for at least one event. Event rental fees are directed back into the facility for continued upgrade, upkeep and enhanced maintenance allowing us to maintain the facility.

Income from food service and vending contracts enables the District to provide food and beverage services to the students. These combined resources, along with interest income, also provide a stable Cafeteria Fund not requiring support from the General Fund.

As part of the Enterprise Fund, the cafeteria and vending operations 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 San Mateo Aquatic Center (SMAC)

Operating as an enterprise through Auxiliary Services and Enterprise Operations, the San Mateo Athletic Club (SMAC) is a self-sustaining, community-centered, fee-based operation offering a variety of 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 facility budgetary needs, including equipment maintenance and replacement.



**SAN MATEO
ATHLETIC CLUB**
AT
COLLEGE OF SAN MATEO

The San Mateo Athletic Club budget for 2018-19 totals \$4,930,000 as indicated on page 82. The net beginning balance is \$3,651,344.

Fourth quarter comparisons are shown below:

Table 9. San Mateo Athletic Club and Aquatic Center Financial Summary

San Mateo Athletic Club and Aquatic Center	2017-18	2016-17	\$ Change	% Change
Operating Revenues				
Registration & Membership	\$ 3,506,080	\$ 3,453,045	\$ 53,036	1.54%
Personal Training	455,346	382,964	72,382	18.90%
Aquatics	940,123	895,415	44,709	4.99%
Parking	72,895	77,823	(4,929)	-6.33%
Group Exercise	253,750	219,012	34,738	15.86%
Retail	17,886	16,915	971	5.74%
Other Income	23,286	24,746	(1,460)	-5.90%
Total Operating Revenue	\$ 5,269,367	\$ 5,069,920	\$ 199,447	3.93%
Operating Expenses **	\$ 3,960,550	\$ 3,766,912	\$ 193,639	5.14%
Net Operating Income/(Loss), prior to District and College Support	\$ 1,308,816	\$ 1,303,008	\$ 5,808	0.45%
District Support				
District Support Income				
Interest Income on Investments	103,573	45,675	57,898	126.76%

Operating Expenses charge back to District	95,358	84,064	11,294	13.43%
Other Income	-	8,632	(8,632)	-100.00%
Total District Support Income	198,931	138,371	60,560	43.77%
District Support Expense				
Admin Salaries & Benefits ***	421,694	357,007	64,688	18.12%
Equipment Use Fee & Depreciation	56,361	54,099	2,261	4.18%
Miscellaneous Expenses	21,476	21,447	29	0.13%
Pool Maintenance	43,860	52,619	(8,760)	-16.65%
Unrealized Loss - Investment	13,459	-	13,459	100.00%
Total District Support Expense	556,849	485,172	71,677	14.77%
Net Income/(Loss) after District Support, prior to College Support	\$ 950,899	\$ 956,207	\$ (5,308)	-0.56%
College Support Expense				
Operating Expense charge back waived	\$ 95,358	\$ 84,064	\$ 11,294	13.43%
Donation to College	367,910	300,000	\$ 67,910	22.64%
Total College Support Expense	\$ 463,268	\$ 384,064	\$ 79,204	20.62%
Net Income/(Loss) after District & College Support	\$ 487,631	\$ 572,143	\$ (84,512)	-14.77%

**Operating expenses consists of salaries and benefits paid by EXOS.

***District Support Expense consists of SMCCCD Administrative and Facilities salaries and benefits.

Approaching the conclusion of a full eight years of service to the District and to the San Mateo community, the financial performance of SMAC continues to be remarkable and supports numerous academic and non-academic District programs. The total operating revenue for SMAC increased by nearly four percent (3.93%) to \$5,269,367, an increase of \$199,447 over last fiscal year. Net Operating Income, prior to District and College support, was \$1,308,816 compared to \$1,303,008 last year, representing a small increase. Operating expenses increased this year by \$193,369 or just over five percent (5.14%) due to increases in salary and benefit costs, equipment related expenses and programmatic improvements. Despite being a mature health club, SMAC continues to exceed revenue budget expectations and has increased revenue every year we have been open. SMAC membership is currently just over 6,000 members, and, month over month, the Club adds as many members as it loses, creating a stable membership.

The revenue from the operations at SMAC pays for all of the direct expenses of the Club and all expenses incurred by the CSM academic programs operating in the gym and the pools including shared supplies, cleaning, equipment maintenance and repair of all equipment, as well as all facilities related costs. In addition to all of these expenses being allocated to SMAC, with the support and approval of the District Board of Trustees, \$400,000 of this year's operating profit was transferred to the Districtwide College Promise Program. This money will be used to provide books and supplies to our Promise scholars across the District.

The building of the financial reserve is critical as SMAC not only funds the maintenance and repair of every piece of equipment in the facility, but is also funding the replacement of equipment with an average lifecycle of between five and seven years. Addressing these equipment needs benefits both the academic and community program and reduces fiscal impact on General Fund as maintenance and replacement expenses are funded completely by the SMAC reserve.

Community, Continuing and Corporate Education (CCCE)

The California Community College system established not-for-credit Community Education programs such as CCCE to address the needs of all the members of a community, by offering additional educational opportunities beyond for-credit instruction. As such, CCCE works to educate and enhance the lives of San Mateo County residents, families, businesses, nonprofits, government agencies, and international students through self-supportive and innovative educational programs, partnerships, signature programs and global impact initiatives. Included in this section are a few programming highlights that reflect the community-based work of the division.

Silicon Valley Intensive English Program (SVIEP)

The Silicon Valley Intensive English Program (SVIEP) was founded in summer 2015 and launched with federal approval in the fall 2016 semester to provide an in-house pathway to college for international students who would otherwise have been turned away by our three colleges due to their insufficient TOEFL or IELTS scores. Further, SVIEP's strategic focus remains consistent with the District Strategic Plan's Goal 4 strategy to link the District's community and international education efforts to create synergies that strengthen both programs.

Through strategic investment in time, energy and resources, and close alignment with the District's international brand, San Mateo Colleges of Silicon Valley, SVIEP was the number one referral source of matriculating international students for FY 2017-18, and is now the number two all-time referral source of international students for the District. In fact, 50 SVIEP students have matriculated to the District's three colleges.

Beyond the obvious economic benefits to members of our local communities who served as homestay (or "host families") to SVIEP students during their studies, these 50 matriculated students represent a significant financial contribution to the District itself. Using the District's average of 29 units per international student per year, for instance, represents a financial value of \$790,000 in tuition and enrollment fees over two years for the District. Significantly, none of these 50 students would have been eligible to attend any of the District's three colleges without the existence of SVIEP.

Bay Area Pathways Academy (BAPA)

The Bay Area Pathways Academy (BAPA) is a comprehensive summer learning experience for students entering grades 6 to 9, with a broad selection of academic, enrichment, technology, fitness and aquatics programs that serves as a pathway-experience for under-resourced children and families to embark upon the journey to community college and beyond.

Beginning in June 2018, BAPA launched yet another successful six-week summer program at the College of San Mateo, serving 400+ students in grades 6 through 9. While students predominantly came from local communities within San Mateo County, the 2017-18 program included a cohort of middle school students from Japan, all of whom greatly enjoyed the programmatic opportunities available through BAPA as well as the intercultural experiences afforded them through classes with local students.



The BAPA program is tuition supported yet open to all local students through the provision of need-based scholarships. Pursuant to the goal of fostering educational equity, the BAPA 2017-18 program hosted a cohort of 25 scholarship-supported students from East Palo Alto as well as 20 scholarship-supported students from within other local communities.

Economic Development through Training & Partnerships

CCCE Corporate Training Solutions provides training for both domestic and international clients, designed to support the organizational goals of each client through customized solutions that range from basic skills to highly specialized training.

Total Corporate Training Solutions revenues for 2017-18 were \$199,432.94 (or 20% of total CCCE-only revenues). Domestic training during this period accounted for \$134,182.94 (or 67%) of Corporate Training Solutions revenues, while international training accounted for \$65,250 (or 33%).

Area businesses served through domestic training included the VW Electronics Research Laboratory, a Fortune 500 professional services company, Sutter Health, and Emerald Packaging. International organizations served through international training included a delegation of Chinese University Presidents and Vice Presidents, a delegation of Chinese Delegation from State-Owned Enterprises, an International High School in Japan, and Vocational School Educators from Jiangsu Province in China.

Key goals for Corporate Training Solutions in 2018-19 include expanded marketing and outreach to increase the visibility of our services amongst key decision makers throughout the Bay Area, a 50 percent increase in both domestic and international training revenues, and expansion of training partnerships to enhance the scope and reach of Corporate Training Solutions services.

Table 10. CCCE Financial Summary

CCCE only	2017-18	2016-17	\$ Change	% Change
Revenues	\$ 985,326	\$ 918,138	\$ 67,188	7.3%
Expenditures				
Salaries and Benefits	\$ 460,985	\$ 447,635	\$ 13,351	3.0%
Other Operating Expenses	483,162	492,656	(9,494)	-1.9%
Total Expenses	\$ 944,148	\$ 940,291	\$ 3,857	0.4%
Net Change in Fund Balance	\$ 41,178	\$ (22,153)	\$ 63,331	285.9%

SVIEP only	2017-18	2016-17	\$ Change	% Change
Revenues	\$ 218,909	\$ 151,860	\$ 67,049	44.2%
Expenditures				
Salaries and Benefits	\$ 395,643	\$ 433,855	\$ (38,212)	-8.8%
Other Operating Expenses	\$ 286,355	\$ 216,074	70,281	32.5%
Total Expenses	\$ 681,998	\$ 649,928	\$ 32,070	4.9%
Net Change in Fund Balance	\$ (463,090)	\$ (498,068)	\$ 34,979	7.0%

CCCE and SVIEP	2017-18	2016-17	\$ Change	% Change
Revenues	\$ 1,204,235	\$ 1,069,998	\$ 134,236	12.5%
Expenditures				
Salaries and Benefits	\$ 856,628	\$ 881,489	\$ (24,861)	-2.8%
Other Operating Expenses	\$ 769,518	\$ 708,730	60,787	8.6%
Total Expenses	\$ 1,626,146	\$ 1,590,219	\$ 35,926	2.3%
Net Change in Fund Balance	\$ (421,911)	\$ (520,221)	\$ 98,310	18.9%

As seen in Table 10, for FY 2017-18, CCCE increased its total year over year revenues by 12.5 percent, its CCCE-only (non SVIEP) revenues by more than seven percent (7.3%), and SVIEP revenues by 44.2 percent. Additionally, CCCE-only (non-SVIEP) increased year over year net profitability by 285.9 percent.

While CCCE operations continue to build and gain traction financially, strategically, and operationally, SVIEP has required a more significant investment in resources, as seen in its net loss of \$463,090 incurred for FY 2017-18. The pendulum has begun to swing in a more positive direction for SVIEP, however, with evidence of this shift most clearly seen in SVIEP's new status as the number one referral source of matriculating international students for FY 2017-18, and the number two all-time referral source of international students for the District.

As a means of fostering growth *and* cost savings to bring SVIEP into a net positive position, the SVIEP team has undertaken a number of important strategic steps, including greater leveraging of internal/external strengths and relationships with District and College international staff, as well as external agencies and partners, to drive growth and scale enrollments through 2018-19 and beyond. Additionally, SVIEP has engaged in new marketing and advertising campaigns to reach critical international student markets, with results already evidenced through increased student applications for FY 2018-19.

Simultaneous to the growth initiatives described above, SVIEP has a reduced staff headcount for 2018-19 and has embarked upon significant cost-saving measures, including temporary consolidation of SVIEP programming, faculty and students to Cañada College to reduce the instructional costs of two separate programs, and a reduction in SVIEP international staff travel expenses reflective of SVIEP's increased collaboration with District and College recruiting efforts. Synergistically, these combined growth and cost saving measures will serve to bring SVIEP more rapidly towards self-sustainability over the coming year.

CCCE Growth Opportunities

CCCE's relentless focus on achieving its strategic goals and creating positive impact for the communities the District serves has played a key role in CCCE's success. Looking ahead, CCCE's continued focus on doing what matters and its striving for self-sustainability through value-creation for our communities and partners, and cost reductions for our operations, will fuel the fire of CCCE's growth through 2018-19 and into the coming fiscal years.

As a means of increasing both domestic and international growth opportunities, CCCE will increase its focus on meeting District Strategic Plan Goals 2 and 3 through continued corporate training outreach and marketing to Silicon Valley companies, short-term trainings and camp outreach and marketing to international student groups and professionals from overseas, strategic new program development, strategic partnerships, and other new initiatives.

CHILD DEVELOPMENT FUND (FUND 6)

The Child Development Fund detailed on pages 84-85 maintains the required financial accounting for the District's Child Development Centers. The Fund was established by the Board of Trustees on April 8, 1981, to account for the Child Development Center (CDC) at College of San Mateo (Mary Meta Lazarus Child Development Center). During spring 1996, the Skyline College Children's Center (Skyline College Child Development Laboratory Center) was established. Cañada College currently does not operate a Child Development Center.

The 2018-19 budget for the Child Development Fund totals \$1,262,472. Estimated income is projected at \$785,514. There is no net beginning balance for the Child Development Fund. Income and expenditures are estimated based on 2017-18 amounts. The Board has approved a transfer from redevelopment fund balances to cover deficits for the CDC.

TRUST FUNDS (FINANCIAL AID—FUND 7)

The Student Aid Fund detailed on pages 88-89 includes the 2018-19 estimated allocations from the Federal government for Pell Grants (PELL), Supplemental Educational Opportunity Grants (SEOG) and Federal Direct Student Loans (FDSL), as well as estimated State funding for Cal Grants and scholarships from the SMCCC Foundation that are disbursed through District accounts.

The 2018-19 budget for the Student Aid Fund totals \$17,814,843. Estimated income in the Student Aid Fund is also \$17,814,843. The net beginning balance of the Fund is \$81,380.

State California College Promise Grant (formerly known as BOG Grant) funding is not reflected within this fund, but rather as an offset to enrollment fees within the Unrestricted General Fund.

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

Direct financial aid payments to students from College EOPS and CARE grants typically are paid from the Student Aid Fund. Other College programs that pay direct grants and scholarships to students include Federal TRiO and National Science Foundation (NSF) funds, the Grove Foundation Scholarships and the new State Student Success Completion Grant (SSCG) program that consolidates the Full Time Student Success Grant (FTSSG) and the Community College Completion Grant (CCCG) into one program. Income and expenditures will be recognized in this Fund when these grants are finalized and amounts are determined for aid purposes.

RESERVE FUND FOR POST-RETIREMENT BENEFITS (FUND 8)

The Reserve Fund for Post-Retirement Benefits budget for 2018-18 totals \$5,948,793 as shown on page 93. The net beginning balance in the fund totals \$10,274,887. The Fund consists of estimated interest income and transfers from other funds.

According to GASB 45 requirements, a district must determine its overall liability of post-retirement medical benefits plan regularly. An actuarial study uses assumptions for future medical costs. The District charges itself an amount to cover the future medical benefit costs for current employees. These charges appear as part of the benefit expenses in all funds, and are transferred to this fund.

In 2009, the District established an irrevocable trust, the Futuris Other Post-Employment Benefits (OPEB) Trust. Establishing the trust and the agreements does not obligate the District to place funds in the trust, and funds may be disbursed from the trust for any current retiree benefit expense. This tends to lessen the restrictive aspects of the

trust and continues to allow the District cash management flexibility. The Trust enables the District to invest in longer term investments and receive a better return which in turn reduces our liability.

In 2017-18, the District deposited \$12.2 million into this irrevocable trust and the current budget allows for another \$2.6 million to be transferred into the trust by the end of June 2019.

The District's Investment Trust portfolio had an ending asset allocation in mutual funds of 50 percent in fixed income funds, 45 percent in equity funds (equity funds comprised 36 percent in domestic equity and nine percent (9%) in international equity) and five percent (5%) in real estate. The value of the portfolio as of June 30, 2018 was \$114,947,488 and includes contributions during the year of \$12.2 million. The District contracted with Geoff Kischuk of Total Compensation Systems, Inc. to prepare an Actuarial Study of Retiree Health Liabilities in compliance with Governmental Accounting Standards Board (GASB) Statements 74 and 75. The latest Actuarial Study of Retiree Health Liabilities prepared in September 2017 indicates that, with addition of 2017-18 contribution, the District's liability is almost fully funded at 98 percent. 2018-19 Budget reflects an additional deposit of \$2.6 million which will result in our Retiree Health Liabilities fully funded. Since the District will have its OPEB liability fully funded, 2018-19 will be the first year in which the district will disburse approximately \$3.3 million of savings generated in the Futuris Other Post-Employment Benefits (OPEB) Trust to fund its "pay as you go" retiree health benefits costs.

Additional information about the District's retirement investments and minutes of the Retirement Board of Authority (RBOA) can be found at: <https://smccd.sharepoint.com/sites/dis/srba/default.aspx>

2018-19 FINAL BUDGET SUMMARY

The 2018-19 budgets for each fund include revenue and expenditure budgets. For summary information, please refer to the tables on pages 46 -47. The relationship of each fund's expenditures to the total Final Budget is illustrated in the following table:

Table 11. Expenditures by Fund.

Fund	2018-19 Budget	% of Total
Unrestricted General Fund	197,506,341	41.36%
Self-Insurance Fund	1,643,624	0.34%
Debt Service Fund	52,082,176	10.91%
Restricted General Fund	45,863,133	9.60%
Capital Projects Fund	141,598,115	29.65%
Bookstore Fund	7,015,000	1.47%
Cafeteria Fund	264,000	0.06%
San Mateo Athletic Club (SMAC)	4,930,000	1.03%
Community, Continuing, and Corp Ed	1,632,000	0.34%
Child Development Fund	1,262,472	0.26%
Trust Funds (Financial Aid)	17,814,843	3.73%
Reserve for Post-Retirement Benefits	5,948,793	1.25%
TOTAL	\$477,560,497	100.00%



BUDGET TABLES

Funds Chart

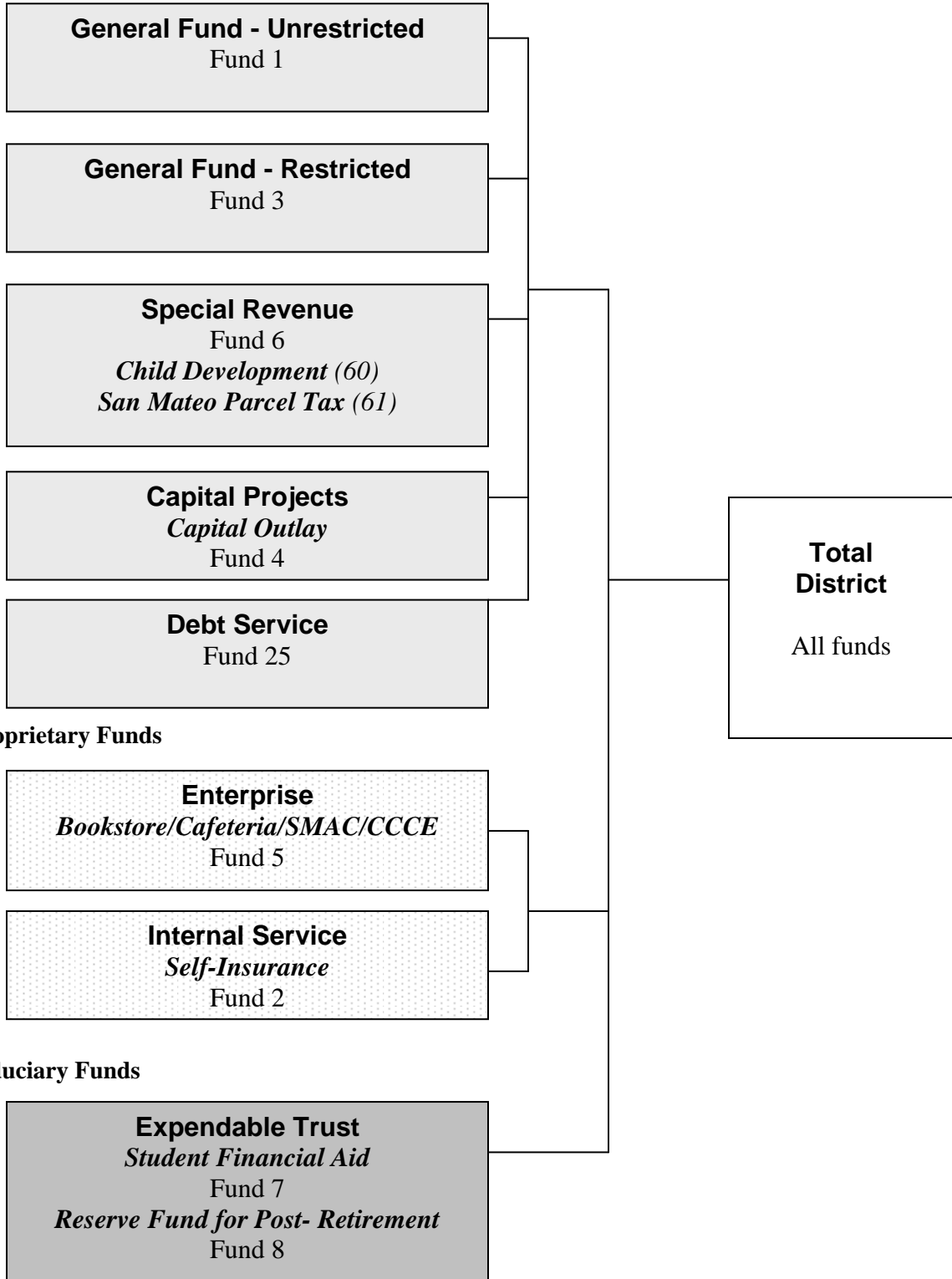
2018-2019 Adoption Budget

2017-2018 Year-End Actuals



San Mateo County Community College District Funds

Governmental Funds



San Mateo County Community College District
2018-2019
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	7,008,888	43,200	0	200	0
2	State Revenue	10,258,177	24,522,527	161,800	398,017	0	0
3	Local Revenue	176,834,684	17,257,170	580,514	1,000,000	52,132,000	1,600,000
4	Total Revenue	187,092,861	48,788,585	785,514	1,398,017	52,132,200	1,600,000

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	72,668,634	6,291,715	206,939	0	0	0
7	Classified Salaries	43,925,463	13,105,174	612,215	3,362,000	0	620,000
8	Employee Benefits	46,358,371	8,834,996	343,376	1,200,000	0	238,000
9	Materials & Supplies	6,674,623	2,178,177	97,999	3,768,180	0	44,000
10	Operating Expenses	22,985,974	12,975,332	1,942	29,351,620	0	730,000
11	Capital Outlay	175,097	335,202	0	103,624,951	0	0
12	Total Expenses	192,788,161	43,720,596	1,262,472	141,306,751	0	1,632,000

Transfers & Other

13	Transfers In	0	2,867,689	476,958	0	0	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(4,634,552)	0	0	(291,364)	0	0
16	Contingency/Deficit	(83,627)	0	0	0	0	0
17	Other Out Go	0	(2,142,537)	0	0	(52,082,176)	0
18	Total Transfers/Other	(4,718,179)	725,152	476,958	(291,364)	(52,082,176)	0

Fund Balance

19	Net Change in Fund Balance	(10,413,479)	5,793,141	0	(140,200,098)	50,024	(32,000)
20	Beginning Balance, July 1	38,177,408	10,149,309	(0)	162,978,031	51,137,869	109,612
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 6/30	27,763,930	15,942,450	0	22,777,933	51,187,893	77,612

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

**San Mateo County Community College District
2018-2019
Final Budget - All Funds**

Proprietary Funds				Fiduciary Funds		Total District All Funds	
Enterprise Funds		Internal Service		Expendable Trusts			
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve		
0	0	0	0	15,424,843	0	22,477,131	1
0	0	0	0	1,260,000	0	36,600,521	2
7,000,000	350,000	5,300,000	0	1,130,000	65,800	263,250,169	3
7,000,000	350,000	5,300,000	0	17,814,843	65,800	322,327,821	4
3,500,000	0	0	0	0	0	3,500,000	5
0	0	0	0	0	0	79,167,288	6
1,960,000	78,000	320,000	46,479	0	0	64,029,330	7
640,000	16,000	110,000	21,422	0	3,337,793	61,099,958	8
15,000	40,000	0	5,000	0	0	12,822,979	9
900,000	130,000	3,900,000	1,570,723	0	11,000	72,556,591	10
0	0	0	0	0	0	104,135,250	11
7,015,000	264,000	4,330,000	1,643,624	0	3,348,793	397,311,397	12
0	0	0	1,581,269	0	0	4,925,916	13
0	0	200,000	993,494	0	4,790,142	5,983,636	14
0	0	0	0	0	0	(4,925,916)	15
0	0	0	0	0	0	(83,627)	16
0	0	(600,000)	0	(17,814,843)	(2,600,000)	(75,239,556)	17
0	0	(400,000)	2,574,763	(17,814,843)	2,190,142	(69,339,547)	18
(15,000)	86,000	570,000	931,139	0	(1,092,851)	(144,323,123)	19
7,326,074	697,104	3,651,344	7,882,650	81,380	10,274,887	292,465,669	20
0	0	0	0	0	0	0	21
7,311,074	783,104	4,221,344	8,813,789	81,380	9,182,036	148,142,545	22

San Mateo County Community College District
2017-2018
Year End 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	5,113	7,226,902	46,625	0	1,990	0
2	State Revenue	11,301,112	20,083,735	175,224	1,556,852	203,323	0
3	Local Revenue	169,107,143	8,009,162	516,143	1,828,880	52,289,336	1,204,235
4	Total Revenue	180,413,368	35,319,800	737,992	3,385,732	52,494,648	1,204,235

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	59,964,322	8,300,259	217,968	923	0	0
7	Classified Salaries	38,420,714	12,802,441	627,389	2,609,087	0	619,448
8	Employee Benefits	43,830,898	7,239,403	349,242	1,018,538	0	237,180
9	Materials & Supplies	2,149,922	1,799,174	85,419	1,420,151	0	43,776
10	Operating Expenses	12,549,297	8,823,114	1,819	11,478,736	0	725,743
11	Capital Outlay	465,994	1,091,963	0	47,512,539	0	0
12	Total Expenses	157,381,148	40,056,355	1,281,837	64,039,974	0	1,626,147

Transfers & Other

13	Transfers In	281,077	3,826,219	543,844	13,604,202	0	0
14	Other Sources	50,670	0	0	1,035,099	0	0
15	Transfers out	(18,984,962)	(1,417,985)	0	(649,330)	0	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	(84,382)	(1,198,890)	0	0	(54,369,200)	0
18	Total Transfers/Other	(18,737,597)	1,209,344	543,844	13,989,970	(54,369,200)	0

Fund Balance

19	Net Change in Fund Balance	4,294,623	(3,527,211)	(0)	(46,664,272)	(1,874,552)	(421,912)
20	Beginning Balance, July 1	33,882,785	13,676,520	0	209,642,303	53,012,421	531,524
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, June 30	38,177,408	10,149,309	(0)	162,978,031	51,137,869	109,612

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

**San Mateo County Community College District
2017-2018
Year End Actuals- All Funds**

Proprietary Funds				Fiduciary Funds			Total District All Funds	
Enterprise Funds			Internal Service	Expendable Trusts				
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	0	15,216,835	0	22,497,464	1	
0	0	0	0	1,239,224	0	34,559,471	2	
6,889,224	315,531	5,269,367	0	1,103,421	23,682	246,556,124	3	
6,889,224	315,531	5,269,367	0	17,559,480	23,682	303,613,059	4	
3,771,642	0	0	0	0	0	3,771,642	5	
0	0	0	0	0	0	68,483,472	6	
1,954,779	77,297	310,845	260,655	0	0	57,682,657	7	
615,356	16,137	110,849	135,589	0	0	53,553,193	8	
15,425	39,955	0	0	0	0	5,553,823	9	
1,230,575	127,509	3,960,551	1,662,794	0	9,770	40,569,907	10	
0	0	0	0	0	0	49,070,496	11	
7,587,777	260,898	4,382,245	2,059,039	0	9,770	278,685,190	12	
0	0	0	1,403,379	1,419,720	0	21,078,440	13	
0	0	198,931	903,176	0	5,788,259	7,976,135	14	
0	0	0	0	(26,163)	0	(21,078,440)	15	
0	0	0	0	0	0	0	16	
0	0	(598,422)	0	(18,953,037)	(12,200,000)	(87,403,931)	17	
0	0	(399,491)	2,306,555	(17,559,480)	(6,411,741)	(79,427,795)	18	
(698,553)	54,633	487,631	247,516	0	(6,397,829)	(54,499,926)	19	
8,024,627	642,471	3,163,713	7,635,134	81,380	16,672,716	346,965,595	20	
0	0	0	0	0	0	0	21	
7,326,074	697,104	3,651,344	7,882,650	81,380	10,274,887	292,465,669	22	



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 55 (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
2018-19 Budget
Unrestricted General Fund (Fund 1)

	Cañada	CSM	Skyline	District Office	Central Services	2018-19 Adoption Budget	
Revenue							
1	Federal Revenue	\$0	\$0	\$0	\$0	\$0	0
2	State Revenue	270,275	446,035	452,691	324,635	8,764,541	10,258,177
3	Local Revenue	3,160,680	9,718,410	6,130,018	0	157,825,576	176,834,684
4	Total Revenue	\$3,430,955	\$10,164,445	\$6,582,709	\$324,635	\$166,590,117	187,092,861
Expenses							
5	Certificated Salaries	\$13,533,399	\$23,099,687	\$22,402,455	\$1,309,913	\$12,323,180	\$72,668,634
6	Classified Salaries	6,835,049	9,177,654	9,434,030	17,260,170	1,218,560	43,925,463
7	Employee Benefits	6,964,957	10,790,235	11,014,210	8,857,751	8,731,218	46,358,371
8	Materials & Supplies	222,338	482,883	776,167	2,039,805	3,153,430	6,674,623
9	Operating Expenses	914,797	5,026,904	2,532,581	3,799,464	10,712,228	22,985,974
10	Capital Outlay	0	0	38,826	45,400	90,871	175,097
11	Total Expenses	\$28,470,539	\$48,577,363	\$46,198,269	\$33,312,503	\$36,229,487	192,788,161
Transfers & Other							
12	Transfers In	\$0	\$0		\$0	\$0	0
13	Other Sources	0	0	0	0	0	0
14	Transfers out	(389,042)	(608,984)	(615,316)	-	(3,021,210)	(4,634,552)
15	Contingency			(83,627)			(83,627)
16	Other Out Go						-
17	Total Transfers/Other	(\$389,042)	(\$608,984)	(\$698,943)	\$0	(\$3,021,210)	(\$4,718,179)
Fund Balance							
18	Net Change in Fund Balance	(\$25,428,626)	(\$39,021,902)	(\$40,314,503)	(\$32,987,868)	\$127,339,420	(\$10,413,479)
19	Beginning Balance, July 1	0	0	0	0	0	38,177,408
20	Adjustments to Beginning Balance	0	0	0	0	0	0
21	Net Fund Balance, June 30	(\$25,428,626)	(\$39,021,902)	(\$40,314,503)	(\$32,987,868)	\$127,339,420	27,763,930

*****The total expense amount shown includes Prop 55 (EPA) funds which is broken down by site on the following pages.*****

San Mateo County Community College District
Unrestricted General Fund (Fund 1) - Total District

	2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget	
Revenue				
1 Federal Revenue	\$0	\$5,113	\$0	1
2 State Revenue	9,927,904	11,301,112	10,258,177	2
3 Local Revenue	167,402,914	169,107,143	176,834,684	3
4 Total Revenue	\$177,330,818	\$180,413,368	\$187,092,861	4
Expenses				
5 Certificated Salaries	\$71,177,060	\$59,964,322	\$72,668,634	5
6 Classified Salaries	38,719,695	38,420,714	43,925,463	6
7 Employee Benefits	41,477,136	43,830,898	46,358,371	7
8 Materials & Supplies	7,777,026	2,149,922	6,674,623	8
9 Operating Expenses	23,857,604	12,549,297	22,985,974	9
10 Capital Outlay	385,042	465,994	175,097	10
11 Total Expenses	\$183,393,563	\$157,381,148	\$192,788,161	11
Transfers & Other				
12 Transfers In	\$0	\$281,077	\$0	12
13 Other Sources	0	50,670	0	13
14 Transfers out	(4,683,407)	(18,984,962)	(4,634,552)	14
15 Contingency	(83,627)	0	(83,627)	15
16 Other Out Go	0	(84,382)	0	16
17 Total Transfers/Other	(\$4,767,034)	(\$18,737,597)	(\$4,718,179)	17
Fund Balance				
18 Net Change in Fund Balance	(\$10,829,780)	\$4,294,623	(\$10,413,479)	18
19 Beginning Balance, July 1	33,882,785	33,882,785	38,177,408	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$23,053,006	\$38,177,408	\$27,763,930	21

San Mateo County Community College District
2018-19 Budget
Education Protection Account (EPA)

	Cañada	CSM	Skyline	District Office	2018-19 Adoption Budget	
Revenue						
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	1
2 State Revenue	270,275	446,035	452,691	324,635	1,493,636	2
3 Local Revenue	0	0	0	0	0	3
4 Total Revenue	\$270,275	\$446,035	\$452,691	\$324,635	1,493,636	4
Expenses						
5 Certificated Salaries	\$193,784	\$300,030	\$331,555	\$262,560	\$1,087,929	5
6 Classified Salaries	0	0	0	0	0	6
7 Employee Benefits	76,491	146,005	121,136	62,075	405,707	7
8 Materials & Supplies	0	0	0	0	0	8
9 Operating Expenses	0	0	0	0	0	9
10 Capital Outlay	0	0	0	0	0	10
11 Total Expenses	\$270,275	\$446,035	\$452,691	\$324,635	1,493,636	11
Transfers & Other						
12 Transfers In	\$0	\$0	\$0	\$0	\$0	12
13 Other Sources	0	0	0	0	0	13
14 Transfers out	0	0	0	0	0	14
15 Contingency	0	0	0	0	0	15
16 Other Out Go	0	0	0	0	0	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	17
Fund Balance						
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0	18
19 Beginning Balance, July 1	0	0	0	0	0	19
20 Adjustments to Beginning Balance	0	0	0	0	0	20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	0	21

San Mateo County Community College District

Education Protection Account (EPA)

	2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget	
Revenue				
1 Federal Revenue	\$0	\$0	\$0	1
2 State Revenue	1,626,819	1,572,248	1,493,636	2
3 Local Revenue	0	0	0	3
4 Total Revenue	\$1,626,819	\$1,572,248	\$1,493,636	4
Expenses				
5 Certificated Salaries	\$917,821	\$940,127	\$1,087,929	5
6 Classified Salaries	234,143	191,740	-	6
7 Employee Benefits	419,186	440,381	405,707	7
8 Materials & Supplies	0	0	-	8
9 Operating Expenses	55,669	0	-	9
10 Capital Outlay	0	0	-	10
11 Total Expenses	\$1,626,819	\$1,572,248	\$1,493,636	11
Transfers & Other				
12 Transfers In	\$0	\$0	\$0	12
13 Other Sources	0	0	0	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	0	0	0	16
17 Total Transfers/Other	\$0	\$0	\$0	17
Fund Balance				
18 Net Change in Fund Balance	\$0	\$0	\$0	18
19 Beginning Balance, July 1	0	0	0	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$0	\$0	\$0	21

Prop 55 replaced Prop 30 and it is now known as EPA



INTERNAL SERVICE FUND (Fund 2)

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, as well as for insurance premiums. 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

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

	2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget		
Revenue					
1	Federal Revenue	\$0	\$0	\$0	1
2	State Revenue	0	0	0	2
3	Local Revenue	0	0	0	3
4	Total Revenue	\$0	\$0	\$0	4
Expenses					
5	Certificated Salaries	\$0	\$0	\$0	5
6	Classified Salaries	43,209	260,655	46,479	6
7	Employee Benefits	19,552	135,589	21,422	7
8	Materials & Supplies	5,000	0	5,000	8
9	Operating Expenses	1,498,569	1,662,794	1,570,723	9
10	Capital Outlay	0	0	0	10
11	Total Expenses	\$1,566,330	\$2,059,039	\$1,643,624	11
Transfers & Other					
12	Transfers In	\$1,403,379	\$1,403,379	\$1,581,269	12
13	Other Sources	904,210	903,176	993,494	13
14	Transfers out	0	0	0	14
15	Contingency	0	0	0	15
16	Other Out Go	0	0	0	16
17	Total Transfers/Other	\$2,307,589	\$2,306,555	\$2,574,763	17
Fund Balance					
18	Net Change in Fund Balance	\$741,259	\$247,516	\$931,139	18
19	Beginning Balance, July 1	7,635,134	7,635,134	7,882,650	19
20	Adjustments to Beginning Balance	0	0	0	20
21	Net Fund Balance, June 30	\$8,376,393	\$7,882,650	\$8,813,789	21



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

Debt Service Fund (Fund 25) - Central Services

	2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget		
Revenue					
1	Federal Revenue	\$400	\$1,990	\$200	1
2	State Revenue	0	203,323	0	2
3	Local Revenue	54,421,500	52,289,336	52,132,000	3
4	Total Revenue	\$54,421,900	\$52,494,648	\$52,132,200	4
Expenses					
5	Certificated Salaries	\$0	\$0	\$0	5
6	Classified Salaries	0	0	0	6
7	Employee Benefits	0	0	0	7
8	Materials & Supplies	0	0	0	8
9	Operating Expenses	0	0	0	9
10	Capital Outlay	0	0	0	10
11	Total Expenses	\$0	\$0	\$0	11
Transfers & Other					
12	Transfers In	\$0	\$0	\$0	12
13	Other Sources	0	0	0	13
14	Transfers out	0	0	0	14
15	Contingency	0	0	0	15
16	Other Out Go	(54,369,200)	(54,369,200)	(52,082,176)	16
17	Total Transfers/Other	(\$54,369,200)	(\$54,369,200)	(\$52,082,176)	17
Fund Balance					
18	Net Change in Fund Balance	\$52,700	(\$1,874,552)	\$50,024	18
19	Beginning Balance, July 1	53,012,421	53,012,421	51,137,869	19
20	Adjustments to Beginning Balance	0	0	0	20
21	Net Fund Balance, June 30	\$53,065,121	\$51,137,869	\$51,187,893	21



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), 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
2018-19 Budget
Restricted General Fund (Fund 3)

	Canada	CSM	Skyline	District Office	2018-19 Adoption Budget		
Revenue							
1	Federal Revenue	\$3,760,896	\$2,011,929	\$1,236,063	\$0	\$7,008,888	1
2	State Revenue	5,022,266	8,482,715	10,162,546	855,000	24,522,527	2
3	Local Revenue	551,249	13,624,266	1,364,848	1,716,807	17,257,170	3
4	Total Revenue	\$9,334,411	\$24,118,910	\$12,763,457	\$2,571,807	\$48,788,585	4
Expenses							
5	Certificated Salaries	\$1,766,076	\$2,538,243	\$1,972,397	\$15,000	\$6,291,715	5
6	Classified Salaries	3,338,486	3,203,451	3,238,666	3,324,571	13,105,174	6
7	Employee Benefits	2,053,053	2,505,933	2,358,416	1,917,595	8,834,996	7
8	Materials & Supplies	369,207	843,972	924,098	40,900	2,178,177	8
9	Operating Expenses	1,679,253	6,972,688	3,560,153	763,239	12,975,332	9
10	Capital Outlay	77,785	178,074	79,343	0	335,202	10
11	Total Expenses	\$9,283,859	\$16,242,360	\$12,133,073	\$6,061,305	\$43,720,596	11
Transfers & Other							
12	Transfers In	\$343,850	500,000	415,234	1,608,605	\$2,867,689	12
13	Other Sources	0	0	0	0	0	13
14	Transfers out	\$0	\$0	\$0	\$0	\$0	14
15	Contingency	0	0	0	0	0	15
16	Other Out Go	(394,402)	(702,517)	(1,045,618)	-	(2,142,537)	16
17	Total Transfers/Other	(\$50,552)	(\$202,517)	(\$630,384)	\$1,608,605	\$725,152	17
Fund Balance							
18	Net Change in Fund Balance	\$0	\$7,674,033	\$0	(\$1,880,893)	\$5,793,141	18
19	Beginning Balance, July 1	0	0	0	0	10,149,309	19
20	Adjustments to Beginning Balance	0	0	0	0	0	20
21	Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$15,942,450	21

San Mateo County Community College District

Restricted General Fund (Fund 3) - Total District

	2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget	
Revenue				
1 Federal Revenue	\$13,157,978	\$7,226,902	\$7,008,888	1
2 State Revenue	23,144,892	20,083,735	24,522,527	2
3 Local Revenue	10,290,525	8,009,162	17,257,170	3
4 Total Revenue	\$46,593,395	\$35,319,800	\$48,788,585	4
Expenses				
5 Certificated Salaries	\$6,871,132	\$8,300,259	\$6,291,715	5
6 Classified Salaries	14,810,949	12,802,441	13,105,174	6
7 Employee Benefits	8,481,937	7,239,403	8,834,996	7
8 Materials & Supplies	2,888,089	1,799,174	2,178,177	8
9 Operating Expenses	14,506,991	8,823,114	12,975,332	9
10 Capital Outlay	625,941	1,091,963	335,202	10
11 Total Expenses	\$48,185,039	\$40,056,355	\$43,720,596	11
Transfers & Other				
12 Transfers In	\$3,132,586	\$3,826,219	\$2,867,689	12
13 Other Sources	0	0	0	13
14 Transfers out	0	(1,417,985)	0	14
15 Contingency	0	0	0	15
16 Other Out Go	(1,795,706)	(1,198,890)	(2,142,537)	16
17 Total Transfers/Other	\$1,336,880	\$1,209,344	\$725,152	17
Fund Balance				
18 Net Change in Fund Balance	(\$254,764)	(\$3,527,211)	\$5,793,141	18
19 Beginning Balance, July 1	13,676,520	13,676,520	10,149,309	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$13,421,756	\$10,149,309	\$15,942,450	21

San Mateo County Community College District

2018-19 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS

New funds and carry-over balances from the prior year for current fiscal year expenditures

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30005	Work Study	Federal	106,385	83,799	262,102		452,286
30007	CTEA Perkins IV-1C	Federal	155,661	104,657	180,321		440,639
30105	CTE Transitions	Federal	41,377	41,377	41,377		124,131
30111	HSI Cooperative A2B C/O	Federal		260,853			260,853
30117	NSF S-STEM Scholarships C/O	Federal		134,180			134,180
30120	NSF CALSTEP C/O	Federal		11,473			11,473
30121	HSI Institutional ESO	Federal		524,843			524,843
30126	NSF BioBridge C/O	Federal			7,419		7,419
30127	TRIO - SSS	Federal			455,000		455,000
30128	TRIO - SSS	Federal		288,625			288,625
30129	Math Science Eng Improvement Prog Coop	Federal		268,086			268,086
30133	Math Science Eng Improvement Prog Inst	Federal		195,000			195,000
30134	HSI Institutional ESO Adelante	Federal		638,961			638,961
30135	HSI STEM GANAS	Federal		869,004			869,004
30136	HSI STEM	Federal	1,489,468				1,489,468
30138	NSF S-STEM Scholarships C/O	Federal			245,539		245,539
30141	KCSM TV Spectrum Repacking Exps C/O	Federal	40,000				40,000
30143	TRIO - Upward Bound	Federal		270,375			270,375
30145	Small Business Dev Ctr-HSUSPF C/O	Federal	150,471				150,471
30146	AmeriCorps Student Ambassador Program C/C	Federal			15,240		15,240
31002	DSP&S	State	861,767	436,356	608,906		1,907,029
31003	EOP&S	State	600,913	595,129	534,723		1,730,765
31004	EOP&S/CARE	State	24,120	62,656	63,077		149,853
31009	Student Equity and Achievement - SSSP*	State	1,579,703	1,103,664	1,612,128		4,295,495
31012	Foster Care Education	Federal		38,955			38,955
31012	Foster Care Education	State		33,891			33,891
31016	AB602-Board Fin Asst Prog Adm Allow	State	266,234	233,030	313,291		812,555
31031	CalWORKs	State	131,982	145,642	135,167		412,791
31033	TANF	Federal	28,567	30,708	29,066		88,341
31045	Staff Diversity	State				50,000	50,000
31046	Faculty and Staff Development C/O	State			5,000		5,000
31055	MESA/CCCP/FSS	State	50,000	50,000	50,000		150,000
31065	RCSO CBET	State		50,000			50,000
31069	Lottery Prop 20 Instructional Materials C/O	State	250,000	150,000	350,000		750,000
31077	MESA/CCCP/FSS 1718 C/O	State	63,351	16,817	36,960		117,128
31142	Student Equity and Achievement - SE*	State	311,838	219,454	377,000		908,292
31157	UC Regents Puente Program	State		1,500			1,500
31158	Full-Time Student Success C/O	State	4,000	2,500			6,500
31163	Student Success and Support Prog 1718 C/O	State	473,938		3,512		477,450
31164	Student Equity Program 1718 C/O	State	209,336	114,353	227,308		550,997
31168	CalSTRS On-behalf Payments	State				445,000	445,000
31173	Adult Ed Block Grant 2016-17 C/O	State	5,142		25,605		30,747
31174	SCCCD Innov. & Effectiveness C/O	State		72,981	38,265		111,246
31175	CTE Data Unlocked Initiative C/O	State	50,000	36,359			86,359
31176	CCCCO Strong Workforce 1617 60% C/O	State	213,485	176,583	614,979		1,005,048
31177	Go-Biz HSUSPF	State	32,500				32,500
31182	Feather River CCD IDRC C/O	State			5,000		5,000
31186	Cabrillo CCD Strong Workforce 1617 40% C/O	State	134,733	197,025	168,979		500,737
31187	Promise Innovation Grant CCCC C/O	State	172,244		517,501		689,745
31188	SCCCD IEPI Assessment C/O	State		14,075	75,000	75,000	164,075
31191	Basic Skills 2017-18 Allocation C/O	State	254,243	180,000			434,243
31192	Adult Ed Block Grant 2017-18 C/O	State	153,500	100,000	120,000		373,500
31193	Deputy Navigator-Global Trade C/O	State			35,000		35,000
31194	Deputy Navigator-Retail C/O	State			35,000		35,000
31195	Guided Pathways Year 2	State	332,808	154,553	438,437		925,798
31196	CCCCO Strong Workforce 1718 60% C/O	State	331,419	251,719	350,000		933,138
31197	Community College Completion Grant C/O	State		15,000	27,000		42,000
31199	CCCCO Hunger Free Campus Support C/O	State	14,420		1,320		15,740
31200	Zero Textbook Cost Degree Grant C/O	State			123,157		123,157
31201	Sierra CCD CCC Maker Implementation C/O	State	7,118				7,118
31203	Solano CCD Pathways Gig Economy C/O	State			11,142		11,142
31205	Prop 39 Clean Energy Workforce Prog C/O	State	75,038		710,018		785,056
31206	Veteran Resource Center 1718 C/O	State	57,682	22,407	42,476		122,565
31207	CAI Pre-Apprenticeship OJT Grant C/O	State	248,805				248,805
31209	CCC Mental Health Services Grant Prog	State	58,334	58,333	78,000		194,667

31210	Cabrillo CCD Strong Workforce 1718 40% C/O	State	182,277	92,295	400,000		674,572
31211	CCCCO Campus Safety 1718 C/O	State	17,816	14,553	18,386		50,755
31212	Sierra CCD CCC Maker Implementation	State	100,000				100,000
31213	RSCCD ISPIS C/O	State			2,000		2,000
31214	CCCCO Innovation in Higher Ed C/O	State	150,000	150,000	915,000	285,000	1,500,000
31215	AB 19 California College Promise	State	250,000				250,000
31216	Student Equity and Achievement - BSI*	State			271,112		271,112
31217	Nursing Program Support	State	189,039				189,039
31219	CCCCO Strong Workforce 1819 Local	State	135,000				135,000
31220	Student Success Completion Grant	State	448,987	211,402	499,907		1,160,296
31221	CCCCO Financial Aid Technology	State	40,943	37,581	42,189		120,714
3122X	Veteran Resource Ctr 18/19	State		22,407	10,000		32,407
3122X	Chabot-Las Positas CCD DSN Ext - Global Tra	State			35,000		35,000
3122X	Chabot-Las Positas CCD DSN Ext - Toursim	State			35,000		35,000
3122X	CA Apprenticeship Initiative, Prop 98	State			200,000		200,000
32004	Public Bdcst-CSG-FM	Local	118,203				118,203
32017	Menlo Park Redevelopment	Local		307,000			307,000
32063	SMCOE - First 5 Early Childhood - EQUIP	Local		57,249			57,249
32109	Cerritos College Fntn	Local			381		381
32110	Public Bdcst-CSG-FM Restricted	Local	42,030				42,030
32122	LJAF ASAP	Local			322,116		322,116
32123	Genentech	Local			82,813		82,813
32124	J M Littlefield Foundation	Local			38,786		38,786
32127	SMC Measure K	Local			10,000		10,000
32128	San Bruno Community Fndtn	Local			2,685		2,685
32129	UWBA Spark Point	Local	30,000				30,000
35001	Misc. Donations	Local	15,000		15,000		30,000
35014	Expanding your Horizons	Local			11,339		11,339
35022	KCSM TV	Local	3,800,000				3,800,000
35023	KCSM FM	Local	1,600,000				1,600,000
35045	Financial Aid Admin Cost Allow	Local	15,000	12,000	20,000		47,000
35046	Peninsula Library System	Local				50,000	50,000
35048	SMCCC Fdntn Donations C/O	Local			11,727		11,727
35062	Promise Scholarship Program	Local			115,234		115,234
35063	Promise Scholarship Program	Local		250,000			250,000
35064	Promise Scholarship Program	Local	500,000				500,000
38187	Middle College HS	Local			800,000		800,000
38188	Middle College HS	Local		93,850			93,850
39001	Parking Fees	Local				5,156,305	5,156,305
39030	Health Service Fees	Local	330,000	175,000	350,000		855,000
Total 2018-2019 Final Budget			<u>16,944,877</u>	<u>9,678,261</u>	<u>13,178,691</u>	<u>6,061,305</u>	<u>45,863,134</u>



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.



San Mateo County Community College District

Capital Projects Fund (Fund 4) - Total District

		2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget	
Revenue					
1	Federal Revenue	\$0	\$0	\$0	1
2	State Revenue	1,686,174	1,556,852	398,017	2
3	Local Revenue	1,098,000	1,828,880	1,000,000	3
4	Total Revenue	\$2,784,174	\$3,385,732	\$1,398,017	4
Expenses					
5	Certificated Salaries	\$0	\$923	\$0	5
6	Classified Salaries	3,550,000	2,609,087	3,362,000	6
7	Employee Benefits	1,495,000	1,018,538	1,200,000	7
8	Materials & Supplies	5,313,327	1,420,151	3,768,180	8
9	Operating Expenses	14,879,977	11,478,736	29,351,620	9
10	Capital Outlay	73,058,248	47,512,539	103,624,951	10
11	Total Expenses	\$98,296,552	\$64,039,974	\$141,306,751	11
Transfers & Other					
12	Transfers In	\$0	\$13,604,202	\$0	12
13	Other Sources	0	1,035,099	0	13
14	Transfers out	(372,259)	(649,330)	(291,364)	14
15	Contingency	0	0	0	15
16	Other Out Go	0	0	0	16
17	Total Transfers/Other	(\$372,259)	\$13,989,970	(\$291,364)	17
Fund Balance					
18	Net Change in Fund Balance	(\$95,884,637)	(\$46,664,272)	(\$140,200,098)	18
19	Beginning Balance, July 1	209,642,303	209,642,303	162,978,031	19
20	Adjustments to Beginning Balance	0	0	0	20
21	Net Fund Balance, June 30	\$113,757,667	\$162,978,031	\$22,777,933	21

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

**2017-2018 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2018**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2018-19 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CAÑADA	General Capital Fund	40008	0.00	15,170	15,170	0	0
CAÑADA	CAN Vista Housing Repairs	40301	0.00	5,000,000	1,108,156	918,431	2,973,413
CAÑADA	CAN B9 Exterior Envelope Repairs	40302	0.00	11,745,141	1,233,846	804,286	9,707,009
CAÑADA	CAN Housing Maintenance Reserve	40303	0.00	1,461,284	946,319	265,359	249,606
CAÑADA	CAN Walkway Lighting	41322	0.00	584	584	0	0
CAÑADA	CAN FY1617 SMSR Projects	43341	0.00	940,115	559,251	64,628	316,236
CAÑADA	CAN Instructional Equipment	43383	0.00	2,322,956	104,983	43,473	2,174,500
CAÑADA	CAN Solar Photovoltaic System	44345	0.00	20,857	20,857	0	0
CAÑADA	CAN Bldg 1 Kinesiology and Wellness	44347	0.00	24,300,000	0	21,899,705	2,400,295
CAÑADA	CAN Bldg 1 Kinesiology and Wellness	45309	0.00	77,511,693	10,291,983	36,220,786	30,998,924
CAÑADA	CAN B23N Math/Science/Tech	45310	0.00	62,700,096	13,150,485	26,057,302	23,492,308
CAÑADA	CAN Emergency Building Repairs	45311	0.00	762,247	92,695	4,905	664,646
CAÑADA	CAN Technology and Equipment	45312	0.00	948,462	316,451	93,987	538,024
CAÑADA	CAN Access Compliance Corrective Items	45313	0.00	374,367	341,203	0	33,164
CAÑADA	CAN Bldg 9 Exterior Envelope Leak Repair	45314	0.00	(387,169)	(387,169)	0	0
CAÑADA	CAN Central Plant Upgrade	45315	0.00	4,000,000	3,867,448	23,041	109,512
CAÑADA	CAN Small Projects	45322	0.00	578,803	0	0	578,803
CAÑADA	CAN Small Projects	47323	0.00	7,885	7,885	0	0
CSM	CSM Housing Maintenance Reserve	40403	0.00	1,103,621	10,425	1,250	1,091,946
CSM	CSM Exterior Walkway Lighting	41421	0.00	684	684	0	0
CSM	CSM Solar and Energy Storage	41423	0.00	1,207,246	8,428	66,573	1,132,246
CSM	CSM Equipment Recycling	42404	0.00	85,866	50,968	0	34,898
CSM	CSM Instructional Equipment	43483	0.00	2,269,422	21,856	0	2,247,566
CSM	CSM Solar and Energy Storage	43487	0.00	1,802	1,802	0	0
CSM	CSM FY1617 SMSR Projects	43489	0.00	1,880,785	809,085	1,054,099	17,601
CSM	Ergonomic office furniture (completion)	44435	0.00	5,297	1,978	0	3,319
CSM	Haz. Mat. clean-up/disposal	44438	0.00	8,962	0	0	8,962
CSM	CSM Claims Contingency	44457	0.00	2,851,315	1,670,959	72,954	1,107,402
CSM	CSM Beach Volleyball	44458	0.00	31,600	31,600	0	0
CSM	CSM Bldg 3 Modernization	45407	0.00	2,121,377	178,423	3,700	1,939,253
CSM	CSM B17 Student Life/Learning Comm	45408	0.00	3,241,234	85,872	268,019	2,887,343
CSM	CSM B19 Center for Emerging Tech.	45409	0.00	2,705,176	0	44,503	2,660,673
CSM	CSM Emergency Building Repairs	45411	0.00	740,088	351,345	55,176	333,567
CSM	CSM Technology and Equipment	45412	0.00	1,007,614	255,784	9,267	742,562
CSM	CSM Edison Lot	45414	0.00	5,000,000	180,524	58,761	4,760,715
CSM	CSM Water Supply System Upgrade	45415	0.00	77,304	6,713	18,688	51,904
CSM	CSM Asphalt Repairs Project	45416	0.00	28,983	28,983	0	0
CSM	CSM Small Projects	45422	0.00	566,337	115,039	1,100	450,198
CSM	CSM North Gateway	47408	0.00	21,880	21,880	0	0
CSM	CSM Small Projects	47423	0.00	27,307	27,307	0	0
CSM	CSM Emergency Building Repairs	47424	0.00	58,950	58,950	0	0
CSM	CSM Bldg 6 Aquatic System Pool Upgrade	47449	0.00	330,227	330,227	0	0
CSM	CSM B36 Chemistry Ventilation	47452	0.00	193,980	193,980	0	0
DISTRICTWIDE	General Capital Projects	40000	0.00	17,031,807	0	0	17,031,807
DISTRICTWIDE	College Contingency	40001	0.00	27,971,411	69,390	45,960	27,856,061
DISTRICTWIDE	College One Time Fd Reserve	40006	0.00	4,500,000	0	0	4,500,000
DISTRICTWIDE	Aux Services Use Fee	40007	0.00	119,248	0	0	119,248
DISTRICTWIDE	DW Construction Planning Internal Svc Fund	40009	0.00	26,231	21,169	0	5,062
DISTRICTWIDE	DO Parking Lot Retaining Wall	42005	0.00	447,900	0	0	447,900
DISTRICTWIDE	DO Rm 303 Furniture Upgrade	42006	0.00	5,458	0	0	5,458
DISTRICTWIDE	DW Athletic Fields Replacement	42103	0.00	767,804	34,969	0	732,836
DISTRICTWIDE	Redevelopment Program	43001	0.00	2,401,080	0	0	2,401,080
DISTRICTWIDE	Physical Plant Instructional Support FY1718	43004	0.00	1,017,038	0	0	1,017,038
DISTRICTWIDE	PE Vans Purchase	44003	0.00	348,336	22,236	0	326,100
DISTRICTWIDE	District Facilities Projects	44102	0.00	1,047,442	575,202	172,592	299,648
DISTRICTWIDE	District Funded FCI Contingency	44103	0.00	5,224,619	0	0	5,224,619
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	0.00	3,956,087	16,681	0	3,939,406
DISTRICTWIDE	DW L-T Support/Service/Maintenance	44111	0.00	49,094	16,107	0	32,987
DISTRICTWIDE	District Staff Relocation/Expansion	44112	0.00	450,000	417,408	24,301	8,291
DISTRICTWIDE	HMB Idle Well Termination	44113	0.00	150,000	0	0	150,000
DISTRICTWIDE	DW CIP3 Master	45000	0.00	7,296,890	0	0	7,296,890
DISTRICTWIDE	DW CIP3 Planning	45001	0.00	4,903,435	879,279	1,162,617	2,861,539
DISTRICTWIDE	DW Network Core Switch upgrade	45002	0.00	13,125	5,913	7,125	87
DISTRICTWIDE	DW UPS Device(MDF/IDF) Replacement	45003	0.00	351,749	93,753	0	257,996
DISTRICTWIDE	DW Symetra UPS Device(MPOE) Replace	45004	0.00	152,036	122,325	0	29,711
DISTRICTWIDE	DW Network Firewall Switch Replacmt	45005	0.00	740,174	103,999	0	636,176
DISTRICTWIDE	DW Telephone System Replacement	45006	0.00	1,188,189	73,672	0	1,114,517
DISTRICTWIDE	DW Wireless Access Point(WAP) Repl	45007	0.00	400,978	22,712	0	378,266
DISTRICTWIDE	DW Network Switch Upgrade (10 GB)	45008	0.00	740,220	593,373	4,300	142,547
DISTRICTWIDE	DW Server Replacement	45009	0.00	1,805,656	53,115	0	1,752,541
DISTRICTWIDE	DW Fire Alarm Panels Upgrade	45010	0.00	3,759,099	1,653,406	1,509,219	596,474
DISTRICTWIDE	DW Classroom Security Hardware	45011	0.00	883,321	546,829	116,756	219,737
DISTRICTWIDE	DW Signage Upgrades	45013	0.00	94,545	80,058	0	14,486
DISTRICTWIDE	DW EAS Speaker Coverage Expansion	45014	0.00	350,000	0	0	350,000
DISTRICTWIDE	DW Video Server Upgrade	45015	0.00	339,000	0	0	339,000

**2017-2018 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2018**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2018-19 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
DISTRICTWIDE	DW Video Camera Replacement	45016	0.00	715,000	0	0	715,000
DISTRICTWIDE	DW Technology Replacement	45019	0.00	1,446,904	120,231	3,897	1,322,776
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	17,310	17,310	0	0
DISTRICTWIDE	IVES ITS Project	46113	0.00	6	0	0	6
DISTRICTWIDE	Bond Construction General	47000	0.00	22,500	0	0	22,500
DISTRICTWIDE	DW CIP2 Planning	47001	0.00	38,647	8,900	0	29,747
DISTRICTWIDE	DW Utility Consumption Measurement	47017	0.00	68,006	68,006	0	0
DISTRICTWIDE	DW Computer Lab Replacement Project	47019	0.00	589	589	0	0
DISTRICTWIDE	DW ESCO Multi Phase Project	47027	0.00	74,572	74,572	0	0
DISTRICTWIDE	District Office Audio/Video Upgrade	47029	0.00	7,952	7,952	0	0
SKYLINE	SKY Walkway Lighting	41225	0.00	1,376	1,376	0	0
SKYLINE	SKY Bldg 6 Servery	42206	0.00	341,800	31,697	0	310,103
SKYLINE	SKY Housing	42210	0.00	5,639,825	491,348	500,131	4,648,346
SKYLINE	SKY Small Projects	42211	0.00	339,167	285,239	0	53,928
SKYLINE	SKY Instructional Equipment	43283	0.00	739,068	368,950	30,253	339,865
SKYLINE	Sky B1 Social Science/Creative Arts	44243	0.00	16,000,000	0	0	16,000,000
SKYLINE	SKY Bldg 1 Social Science/Creative Arts	45204	0.00	124,267,668	5,605,481	100,644,319	18,017,868
SKYLINE	SKY Bldg 12 Environmental Science	45205	0.00	38,916,190	8,689,347	18,506,523	11,720,319
SKYLINE	SKY Lot L Expansion	45208	0.00	4,271,238	4,212,934	5,441	52,863
SKYLINE	SKY Bldg 19 and North Campus Improvements	45209	0.00	3,484,542	1,271,189	1,362,511	850,842
SKYLINE	SKY B14 Loma Chica/CDC Renovations	45210	0.00	3,402,818	859,913	2,140,350	402,555
SKYLINE	SKY Emergency Building Repairs	45211	0.00	912,102	143,807	6,112	762,183
SKYLINE	SKY Technology and Equipment	45212	0.00	1,125,016	187,433	578	937,006
SKYLINE	SKY Accessible Path of Travel	45213	0.00	950,000	17,218	89,494	843,288
SKYLINE	SKY Bldg 5 CTTL Modification	45215	0.00	150,000	61,928	24,450	63,622
SKYLINE	SKY Small Projects	45222	0.00	556,973	0	0	556,973
	TOTAL		0.00	509,890,787	64,039,974	214,406,919	231,443,894



ENTERPRISE FUND (Fund 5) Auxiliary Fund

The Enterprise 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
Enterprise Fund
Community, Continuing, and Corporate Education (Fund 5)

	2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget	
Income				
1	\$0	\$0	\$0	1
2	0	0	0	2
3	1,400,000	1,204,235	1,600,000	3
4	\$1,400,000	\$1,204,235	\$1,600,000	4
Expenses				
5	\$0	\$0	\$0	5
6	600,000	619,448	620,000	6
7	220,000	237,180	238,000	7
8	26,000	43,776	44,000	8
9	545,000	725,743	730,000	9
10	0	0	0	10
11	\$1,391,000	\$1,626,147	\$1,632,000	11
Transfers & Other				
12	\$0	\$0	\$0	12
13	0	0	0	13
14	0	0	0	14
15	0	0	0	15
16	0	0	0	16
17	\$0	\$0	\$0	17
Fund Balance				
18	\$9,000	(\$421,912)	(\$32,000)	18
19	531,524	531,524	109,612	19
20	0	0	0	20
21	\$540,524	\$109,612	\$77,612	21

* CCCE was previously included in Fund 1 before it moved to Fund 5 in the FY 2015-16

San Mateo County Community College District

Enterprise Fund - Bookstore (Fund 5)

	2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget	
Income				
1 Federal Income	\$0	\$0	\$0	1
2 State Income	0	0	0	2
3 Local Income	7,800,000	6,889,224	7,000,000	3
4 Total Income	\$7,800,000	\$6,889,224	\$7,000,000	4
Expenses				
5 Cost of Sales	\$4,325,000	\$3,771,642	\$3,500,000	5
6 Certificated Salaries	0	0	0	6
7 Classified Salaries	1,960,000	1,954,779	1,960,000	7
8 Employee Benefits	640,000	615,356	640,000	8
9 Materials & Supplies	30,000	15,425	15,000	9
10 Operating Expenses	738,000	1,230,575	900,000	10
11 Capital Outlay	0	0	0	11
12 Total Expenses	\$7,693,000	\$7,587,777	\$7,015,000	12
Transfers & Other				
13 Transfers In	\$0	\$0	\$0	13
14 Other Sources	0	0	0	14
15 Transfers out	0	0	0	15
16 Contingency	0	0	0	16
17 Other Out Go	0	0	0	17
18 Total Transfers/Other	\$0	\$0	\$0	18
Fund Balance				
19 Net Change in Fund Balance	\$107,000	(\$698,553)	(\$15,000)	19
20 Beginning Balance, July 1	8,024,627	8,024,627	7,326,074	20
21 Adjustments to Beginning Balance	0	0	0	21
22 Net Fund Balance, June 30	\$8,131,627	\$7,326,074	\$7,311,074	22

San Mateo County Community College District

Enterprise Fund - Cafeteria (Fund 5)

	2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget	
Income				
1 Federal Income	\$0	\$0	\$0	1
2 State Income	0	0	0	2
3 Local Income	410,000	315,531	350,000	3
4 Total Income	\$410,000	\$315,531	\$350,000	4
Expenses				
5 Certificated Salaries	\$0	\$0	\$0	5
6 Classified Salaries	69,000	77,297	78,000	6
7 Employee Benefits	15,000	16,137	16,000	7
8 Materials & Supplies	75,000	39,955	40,000	8
9 Operating Expenses	130,000	127,509	130,000	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$289,000	\$260,898	\$264,000	11
Transfers & Other				
12 Transfers In	\$0	\$0	\$0	12
13 Other Sources	0	0	0	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	0	0	0	16
17 Total Transfers/Other	\$0	\$0	\$0	17
Fund Balance				
18 Net Change in Fund Balance	\$121,000	\$54,633	\$86,000	18
19 Beginning Balance, July 1	642,471	642,471	697,104	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$763,471	\$697,104	\$783,104	21

San Mateo County Community College District

Enterprise Fund - San Mateo Athletic Club/CSM Fitness Center

	2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget	
Revenue				
1 Federal Revenue	\$0	\$0	\$0	1
2 State Revenue	0	0	0	2
3 Local Revenue	5,050,000	5,269,367	5,300,000	3
4 Total Revenue	\$5,050,000	\$5,269,367	\$5,300,000	4
Expenses				
5 Cost of Goods Sold	\$0	\$0	\$0	5
6 Salaries	260,000	310,845	320,000	6
7 Employee Benefits	80,000	110,849	110,000	7
8 Materials & Supplies	0	0	0	8
9 Operating Expenses**	3,600,000	3,960,551	3,900,000	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$3,940,000	\$4,382,245	\$4,330,000	11
Transfers & Other				
12 Transfers In	\$0	\$0	\$0	12
13 Other Sources	165,000	198,931	200,000	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	(208,000)	(598,422)	(600,000)	16
17 Total Transfers/Other	(\$43,000)	(\$399,491)	(\$400,000)	17
Fund Balance				
18 Net Change in Fund Balance	\$1,067,000	\$487,631	\$570,000	18
19 Beginning Balance, July 1	3,163,713	3,163,713	3,651,344	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$4,230,713	\$3,651,344	\$4,221,344	21

**Operating expenses consists of salaries and benefits paid by EXOS



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
2018-19 Budget
Child Development Fund (Fund 60) - Total District

	Skyline	CSM	2018-19 Adoption Budget		
Revenue					
1	Federal Revenue	\$22,000	\$21,200	\$43,200	1
2	State Revenue	103,900	57,900	161,800	2
3	Local Revenue	170,823	409,692	580,514	3
4	Total Revenue	\$296,723	\$488,792	\$785,514	4
Expenses					
5	Certificated Salaries	\$115,164	\$91,775	\$206,939	5
6	Classified Salaries	305,219	306,996	612,215	6
7	Employee Benefits	185,512	157,865	343,376	7
8	Materials & Supplies	44,305	53,694	97,999	8
9	Operating Expenses	1,442	500	1,942	9
10	Capital Outlay	0	0	0	10
11	Total Expenses	\$651,641	\$610,830	\$1,262,472	11
Transfers & Other					
12	Transfers In	\$354,919	\$122,039	\$476,958	12
13	Other Sources	0	0	0	13
14	Transfers out	0	0	0	14
15	Contingency	0	0	0	15
16	Other Out Go	0	0	0	16
17	Total Transfers/Other	\$354,919	\$122,039	\$476,958	17
Fund Balance					
18	Net Change in Fund Balance	\$0	\$0	\$0	18
19	Beginning Balance, July 1	0	0	0	19
20	Adjustments to Beginning Balance	0	0	0	20
21	Net Fund Balance, June 30	\$0	\$0	\$0	21

San Mateo County Community College District
Child Development Fund (Fund 60) - Total District

	2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget		
Revenue					
1	Federal Revenue	\$54,000	\$46,625	\$43,200	1
2	State Revenue	121,600	175,224	161,800	2
3	Local Revenue	574,396	516,143	580,514	3
4	Total Revenue	\$749,996	\$737,992	\$785,514	4
Expenses					
5	Certificated Salaries	\$216,052	\$217,968	\$206,939	5
6	Classified Salaries	644,427	627,389	612,215	6
7	Employee Benefits	329,310	349,242	343,376	7
8	Materials & Supplies	76,158	85,419	97,999	8
9	Operating Expenses	3,750	1,819	1,942	9
10	Capital Outlay	0	0	0	10
11	Total Expenses	\$1,269,697	\$1,281,837	\$1,262,472	11
Transfers & Other					
12	Transfers In	\$519,701	\$543,844	\$476,958	12
13	Other Sources	0	0	0	13
14	Transfers out	0	0	0	14
15	Contingency	0	0	0	15
16	Other Out Go	0	0	0	16
17	Total Transfers/Other	\$519,701	\$543,844	\$476,958	17
Fund Balance					
18	Net Change in Fund Balance	\$0	\$0	\$0	18
19	Beginning Balance, July 1	0	0	0	19
20	Adjustments to Beginning Balance	0	0	0	20
21	Net Fund Balance, June 30	\$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.



EXPENDABLE TRUST FUND (Fund 7) Student Financial Aid

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, Cal Grants, and EOPS Direct Aid to Students.



San Mateo County Community College District
2018-19 Budget
Student Aid Fund (Fund 7) - Total District

	Canada	CSM	Skyline	2018-19 Adoption Budget		
Revenue						
1	Federal Revenue	\$3,339,820	\$5,098,347	\$6,986,676	\$15,424,843	1
2	State Revenue	265,000	445,000	550,000	1,260,000	2
3	Local Revenue	280,000	550,000	300,000	1,130,000	3
4	Total Revenue	\$3,884,820	\$6,093,347	\$7,836,676	\$17,814,843	4
Expenses						
5	Certificated Salaries	\$0	\$0	\$0	\$0	5
6	Classified Salaries	0	0	0	0	6
7	Employee Benefits	0	0	0	0	7
8	Materials & Supplies	0	0	0	0	8
9	Operating Expenses	0	0	0	0	9
10	Capital Outlay	0	0	0	0	10
11	Total Expenses	\$0	\$0	\$0	\$0	11
Transfers & Other						
12	Transfers In	\$0	\$0	\$0	\$0	12
13	Other Sources	0	0	0	0	13
14	Transfers out	0	0	0	0	14
15	Contingency	0	0	0	0	15
16	Other Out Go	(3,884,820)	(6,093,347)	(7,836,676)	(17,814,843)	16
17	Total Transfers/Other	(\$3,884,820)	(\$6,093,347)	(\$7,836,676)	(\$17,814,843)	17
Fund Balance						
18	Net Change in Fund Balance	\$0	\$0	\$0	\$0	18
19	Beginning Balance, July 1	0	0	0	81,380	19
20	Adjustments to Beginning Balance	0	0	0	0	20
21	Net Fund Balance, June 30	\$0	\$0	\$0	\$81,380	21

San Mateo County Community College District

Student Aid Fund (Fund 7) - Total District

	2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget	
Revenue				
1 Federal Revenue	\$15,757,178	\$15,216,835	\$15,424,843	1
2 State Revenue	1,185,000	1,239,224	1,260,000	2
3 Local Revenue	1,000,000	1,103,421	1,130,000	3
4 Total Revenue	\$17,942,178	\$17,559,480	\$17,814,843	4
Expenses				
5 Certificated Salaries	\$0	\$0	\$0	5
6 Classified Salaries	0	0	0	6
7 Employee Benefits	0	0	0	7
8 Materials & Supplies	0	0	0	8
9 Operating Expenses	0	0	0	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$0	\$0	\$0	11
Transfers & Other				
12 Transfers In	\$0	\$1,419,720	\$0	12
13 Other Sources	0	0	0	13
14 Transfers out	0	(26,163)	0	14
15 Contingency	0	0	0	15
16 Other Out Go	(17,942,178)	(18,953,037)	(17,814,843)	16
17 Total Transfers/Other	(\$17,942,178)	(\$17,559,480)	(\$17,814,843)	17
Fund Balance				
18 Net Change in Fund Balance	\$0	\$0	\$0	18
19 Beginning Balance, July 1	81,380	81,380	81,380	19
Adjustments to Beginning				
20 Balance	0	0	0	20
21 Net Fund Balance, June 30	\$81,380	\$81,380	\$81,380	21

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



RETIREMENT RESERVE FUND (Fund 8) Expendable Trust

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. The District transfers these funds to the separate Futuris Trust Fund for the payment of retiree medical benefits.



San Mateo County Community College District

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

	2017-18 Adoption Budget	2017-18 Actual	2018-19 Adoption Budget	
Revenue				
1 Federal Revenue	\$0	0	\$0	1
2 State Revenue	0	0	0	2
3 Local Revenue	32,000	23,682	65,800	3
4 Total Revenue	\$32,000	\$23,682	\$65,800	4
Expenses				
5 Certificated Salaries	\$0	0	\$0	5
6 Classified Salaries	0	0	0	6
7 Employee Benefits	0	0	3,337,793	7
8 Materials & Supplies	0	0	0	8
9 Operating Expenses	6,000	9,770	11,000	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$6,000	\$9,770	\$3,348,793	11
Transfers & Other				
12 Transfers In	\$0	0	\$0	12
13 Other Sources	4,200,000	5,788,259	4,790,142	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	(12,200,000)	(12,200,000)	(2,600,000)	16
17 Total Transfers/Other	(\$8,000,000)	(\$6,411,741)	\$2,190,142	17
Fund Balance				
18 Net Change in Fund Balance	(\$7,974,000)	(\$6,397,829)	(\$1,092,851)	18
19 Beginning Balance, July 1	16,672,716	16,672,716	10,274,887	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$8,698,716	\$10,274,887	\$9,182,036	21



SUPPLEMENTAL INFORMATION

Resource Allocation Model

Full Absorption Budget

FTE Analysis

CCFS-311Q Report

Cash Flow Summary

Debt Service Payment Schedule

Associated Student Body Reports



Resource Allocation: 18/19 Budget Scenario

Worksheet A

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

Current Allocations are:

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
17/18 Site Allocations	\$ 41,772,341 38.7%	\$ 24,939,770 23.1%	\$ 41,158,138 38.2%	\$ 16,981,939	\$ 12,973,898	\$ 37,877,912	\$ 175,703,999
17/18 FTES	7,346	3,852	6,945				
16/17 FTES	7,294	3,959	6,891				18,144
15/16 FTES	7,658	4,056	6,911				18,625
14/15 FTES	7,939	4,097	6,906				18,942
13/14 FTES	7,857	4,205	7,105				19,167
5 yr average	7,619	4,034	6,951				18,604
Percent of total	41.0%	21.7%	37.4%				

Adjustment #1 is the increases from the Site Allocations. No college gets a decrease. No further adjustments at this time.

Adjustment #1 \$ -

2. Allocate any increase in Central Services costs.

Based on 18/19 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Increased Costs						\$ (4,158,055)	\$ (4,158,055)

3. Allocate \$ 4.09 per square foot increase over previous year.

Change from Fall 17 to Fall 18 Space Inventory Report

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
					\$ 183,517		\$ 183,517

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

Based on FTES Goals for 18/19

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
18/19 FTES	6,807	3,509	6,433				16,748
New 5 yr average	7,409	3,895	6,817			0	18,120
Change in 5 yr average	(210)	(139)	(134)			0	(484)

Allocate growth for international students only per the international student formula.

Growth allocation						\$ -	\$ -
International Students	\$ (239,677)	\$ (74,420)	\$ (591,288)				\$ (905,385)
Total	\$ (239,677)	\$ (74,420)	\$ (591,288)				\$ (905,385)

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

Calculate 15% and 6% of allocations in #4.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Growth allocation				\$ -	\$ -	\$ -	\$ -
International Students				\$ 61,556	\$ -	\$ (66,275)	\$ (4,719)
Total	\$ -	\$ -	\$ -	\$ 61,556	\$ -	\$ (66,275)	\$ (4,719)

6. Allocate any special amounts agreed upon.

Allocate 17/18 projected step and column increases. Allocate compensation where settled and reserve where not settled.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Step & Column/Comp.	\$ 2,712,411	\$ 2,151,048	\$ 3,078,096	\$ 1,210,024	\$ 412,908	\$ 9,684	\$ 9,574,172
	\$ -	\$ -	\$ -			\$ (878,479)	\$ (878,479)
CPI on non personnel	\$ 155,979	\$ 56,270	\$ 251,698	\$ 161,190	\$ 28,017		\$ 653,154
Other	\$ (461,292)	\$ (13,571.33)	\$ (22,396.78)	\$ (9,240.96)	\$ 292,940	\$ 75,000	\$ (138,561)
Innovation Fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 540,000	\$ 1,540,000
	\$ 2,657,098	\$ 2,443,747	\$ 3,557,397	\$ 1,611,974	\$ 733,865	\$ (253,795)	\$ 10,750,286

2018-19

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

Assume the district receives growth and no budget stability. Hold aside unallocated resources.

Calculate new base revenue and what is left after allocations 1 through 6.

Prior Year Alloc	\$ 175,703,999	17/18 FTES	17,595	(Funded, includes NR & Appren)
Prop Tax Growth	\$ 10,899,041	18/19FTES	16,748	(Estimated actual)
RDA Growth	\$ (607,955)	Funded Growth	-	
Other Revenue	\$ (395,860)			
18/19 Revenue	\$ 185,599,225	Reserve for future years	2,000,000	
Increase	\$ 9,895,226			
Plus deficit budget/less res:	\$ 7,895,226			
Less allocations:				
1. Adjustment #1	\$ -			
2. Central Svcs	\$ (4,158,055)			
3. Square Footage	\$ 183,517			
4. Growth	\$ (905,385)			
5. DO & Facilities	\$ (4,719)			
6. Special Allocations	\$ 10,750,286			
	\$ 5,865,645			
Available for allocation	\$ 2,029,581			

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
17/18 Site Allocations	\$ 41,772,341	\$ 24,939,770	\$ 41,158,138	\$ 16,981,939	\$ 12,973,898	N/A	\$ 137,826,086
% of Total	30%	18%	30%	12%	9%		100%
Adjustment #7	\$ 615,126	\$ 367,255	\$ 606,081	\$ 250,070	\$ 191,049	\$ -	\$ 2,029,581

8. Final allocations

Sum the 17/18 Site Allocations with all of the adjustments.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
17/18 Site Allocations	\$ 41,772,341	\$ 24,939,770	\$ 41,158,138	\$ 16,981,939	\$ 12,973,898	\$ 37,877,912	\$ 175,703,998
1. Adjustment #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,158,055)	\$ (4,158,055)
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ 183,517	\$ -	\$ 183,517
4. Growth	\$ (239,677)	\$ (74,420)	\$ (591,288)	\$ -	\$ -	\$ -	\$ (905,385)
5. DO & Facilities	\$ -	\$ -	\$ -	\$ 61,556	\$ -	\$ (66,275)	\$ (4,719)
6. Special Allocations	\$ 2,657,098	\$ 2,443,747	\$ 3,557,397	\$ 1,611,974	\$ 733,865	\$ (253,795)	\$ 10,750,286
7. Adjustment #7	\$ 615,126	\$ 367,255	\$ 606,081	\$ 250,070	\$ 191,049	\$ -	\$ 2,029,581
Total Increase	\$ 3,032,547	\$ 2,736,581	\$ 3,572,190	\$ 1,923,600	\$ 1,108,431	\$ (4,478,124)	\$ 7,895,226
	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
18/19 Site Allocations	\$ 44,804,889	\$ 27,676,351	\$ 44,730,328	\$ 18,905,539	\$ 14,082,329	\$ 33,399,787	\$ 183,599,224
Prop 30/One Time	\$ 452,691	\$ 270,275	\$ 446,035	\$ 184,035	\$ 140,600		\$ 1,493,637
Total Allocation	\$ 45,257,580	\$ 27,946,626	\$ 45,176,364	\$ 19,089,574	\$ 14,222,929	\$ 33,399,787	\$ 185,092,861

Full Absorption Budget for 18/19 Fund 1

	Skyl ine	Cañada	CSM	District Office	Facilities	Central Svcs	Total
17/18 Site Allocations	\$ 45,257,580	\$ 27,946,626	\$ 45,176,364	\$ 19,089,574	\$ 14,222,929	\$ 33,399,787	\$ 185,092,860
Central Services	\$ 10,625,738	\$ 7,142,707	\$ 12,548,536	\$ 1,640,139	\$ 1,442,667	\$ (33,399,787)	\$ -
Subtotal	\$ 55,883,318	\$ 35,089,333	\$ 57,724,899	\$ 20,729,714	\$ 15,665,596	\$ -	\$ 185,092,860
Facilities Allocation	\$ 5,328,119	\$ 3,118,885	\$ 6,972,619	\$ 245,973	\$ (15,665,596)		\$ -
Subtotal	\$ 61,211,437	\$ 38,208,218	\$ 64,697,519	\$ 20,975,686	\$ -	\$ -	\$ 185,092,860
District Office	\$ 7,215,748	\$ 5,434,356	\$ 8,151,560	\$ (20,801,664)			\$ -
Total	\$ 68,427,185	\$ 43,642,574	\$ 72,849,079	\$ 174,022	\$ -	\$ -	\$ 185,092,860
% of Total funding	37%	24%	39%				
FTES Goal for 18/19	6,807	3,509	6,433				16,748
% of Total FTES	41%	21%	38%				
\$ per FTES	\$ 10,053	\$ 12,439	\$ 11,325				\$ 11,052
\$ before absorption	\$ 6,649	\$ 7,965	\$ 7,023				
% of base amt/total	66%	64%	62%				

Detail of Allocations

Central Services:

Utilities	34%	20%	45%	2%			
Square footage	539,998	316,095	706,666	24,929			1,587,688
	\$ 1,707,567	\$ 999,547	\$ 2,234,600	\$ 78,830		\$ (5,020,543)	\$ -
Retiree/other benefits	27%	19%	28%	11%	14%		
Number of FT employees	297	208	310	126	155		1,095
	\$ 1,094,712	\$ 765,811	\$ 1,143,032	\$ 463,080	\$ 569,690		\$ (4,036,325)
Insurance	Based on square footage						
	\$ 480,450	\$ 281,238	\$ 628,738	\$ 22,180		\$ (1,412,605)	
Managed hiring	actual						
		\$ -	\$ 50,000			\$ (50,000)	
Salary commitments	based on # of faculty						
	129	86	143				357
	\$ 4,244,526	\$ 2,821,324	\$ 4,710,556	\$ -	\$ -	\$ (11,776,405)	
Staff development	based on # of employees						
	\$ 156,491	\$ 109,474	\$ 163,399	\$ 66,198	\$ 81,438	\$ (577,000)	
Telecom/Hard/Soft Maintenance	based on # of computers/smart classrooms						
PCs	1,228	1,390	1,349	121			
Macs	338	189	477	3			
Total	1,566	1,579	1,826	124			
Percentage	31%	31%	36%	2%			
	\$ 702,692	\$ 708,525	\$ 819,358	\$ 55,641		\$ (2,286,216)	
Legal/Election	Based on % of budget						
Percent of budgets	30%	18%	30%	13%	9%		
	\$ 234,205	\$ 144,622	\$ 233,784	\$ 98,787	\$ 73,603	\$ (785,000)	
Formula Adjustment	per college						
	\$ 197,477	\$ 235,527	\$ 480,133	\$ 70,000	\$ 170,000	\$ (1,153,137)	
Apprenticeship							
Per college	\$ 5,279		\$ 394,522			\$ (399,801)	
Miscellaneous & MOT							
Per college	\$ 58,800	\$ -	\$ -	\$ -		\$ (58,800)	
Per employee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Per % of budget	\$ 1,743,542	\$ 1,076,640	\$ 1,740,413	\$ 735,423	\$ 547,936	\$ (5,843,955)	

District Office:

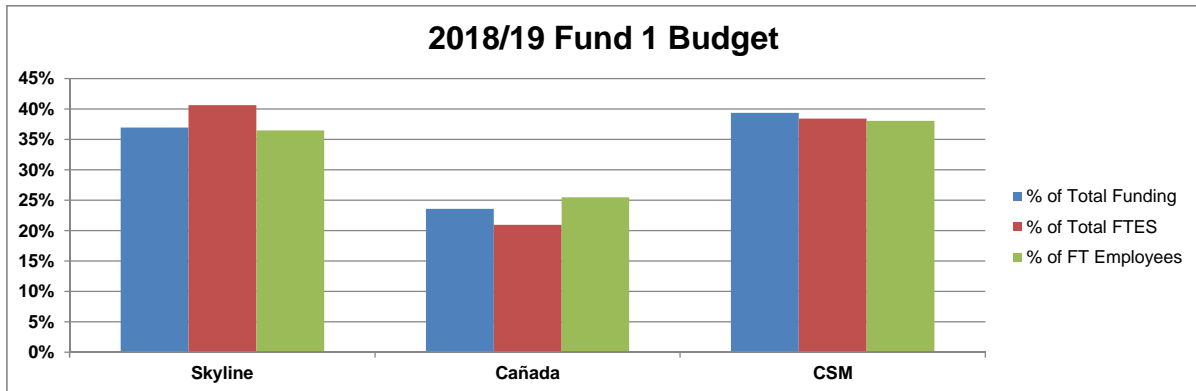
General Services	based on operating budget						
	\$ 287,498	\$ 177,530	\$ 286,982	\$ (752,009)			
EVC/Business Serv/Acctng	based on operating budget						
	\$ 1,476,607.20	\$ 911,807.24	\$ 1,473,957.38	\$ (3,862,372)			
ITS	based on # of computers						

Full Absorption Budget for 18/19 Fund 1

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
PCs	1,228	1,390	1,349	121			
Macs	338	189	477	3			
Total	1,566	1,579	1,826	124			
Percentage	31%	31%	36%	2%			
	\$ 2,197,745	\$ 2,215,990	\$ 2,562,633	\$ 174,023	\$ 7,150,391		
Human Resources	based on # of employees						
	\$ 802,907	\$ 561,678	\$ 838,348	\$ (2,202,933)			
International Education	based on FTES						
	290.00	135.00	660.00				1,085.00
	\$ 376,372	\$ 175,208	\$ 856,571	\$ (1,408,150)			
Chancellor's Office/Found/Board	based on # of employees						
	\$ 805,688	\$ 563,623	\$ 841,251	\$ (2,210,563)			
VC Educational Services	based on # of employees						
	\$ 381,068	\$ 266,578	\$ 397,888	\$ (1,045,534)			
Community/Government Relations	based on # of employees						
	\$ 166,791	\$ 116,679	\$ 174,153	\$ (457,623)			
Remaining allocation	based on operating budget						
	\$ 721,071.56	\$ 445,262.80	\$ 719,778	\$ (1,886,112)			

Total Absorption Budget Fund 1 2018/19

	Skyline	Cañada	CSM
% of Total Funding	37%	24%	39%
% of Total FTES	41%	21%	38%
% of FT Employees	36%	25%	38%



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

	<u>Annual 2013-14</u>	<u>Amended Annual 2013-14</u>	<u>Annual 2014-15</u>	<u>Annual 2015-16</u>	<u>Annual 2016-17</u>	<u>1st Period 2017-18</u>	<u>2nd Period 2017-18</u>	<u>Annual 2017-18</u>
College of San Mateo								
Resident								
Fall & Spring	5,943	5,942	5,574	5,429	5,187.34	4,882.27	5,002.04	5,015.60
Fall & Spring (NC)	3	3	4	3	2.96	1.50	3.01	2.54
Shifting	-	-	-	-				
Summer (NC)	1	1	1	-	0.16	0.03	0.03	0.03
Summer	<u>786</u>	<u>786</u>	<u>757</u>	<u>718</u>	<u>654.06</u>	<u>652.54</u>	<u>650.81</u>	<u>649.17</u>
Total, Resident	6,733	6,732	6,336	6,150	5,844.52	5,536.34	5,655.89	5,667.34
Total, Apprenticeship	88	88	62	64	94.48	96.98	96.87	98.74
Flex-time	5	5	5	8	4.92	-	5.23	5.23
Non-Resident								
Fall & Spring	343	343	472	642	881.45	910.83	967.09	966.08
Fall & Spring (N/C)	-	-	1	1	1.09	0.51	1.01	1.02
Summer	<u>23</u>	<u>23</u>	<u>31</u>	<u>44</u>	<u>64.15</u>	<u>79.53</u>	<u>79.50</u>	<u>78.87</u>
Total, Non-Resident	366	366	504	687	946.69	990.87	1,047.60	1,045.97
COLLEGE OF SAN MATEO TOTAL	7,192	7,191	6,907	6,909	6,890.61	6,624.19	6,805.59	6,817.28
Canada College								
Resident								
Fall & Spring	3,592	3,593	3,419	3,333	3,203	2,946.99	2,942.77	2,933
Fall & Spring (N/C)	23	23	24	16	-	-		
Shifting	-	-	-	-				
Summer (N/C)	8	8	9	8	3.79			
Summer	<u>463</u>	<u>463</u>	<u>488</u>	<u>450</u>	<u>460.43</u>	<u>458.12</u>	<u>456.71</u>	<u>456.48</u>
Total, Resident	4,086	4,087	3,940	3,807	3,667.50	3,405.11	3,399.48	3,389.78
Flex-time	4	4	5	6	6.10	5.74	5.09	5.09
Non-Resident								
Fall & Spring	103	103	134	216	255.46	215.83	226.12	224.90
Fall & Spring (N/C)	1	1	2	2				
Summer (N/C)	0	0	-	1	0.26			
Summer	<u>10</u>	<u>10</u>	<u>16</u>	<u>19</u>	<u>29.60</u>	<u>41.55</u>	<u>41.55</u>	<u>41.55</u>
Total, Non-Resident	114	114	152	238	285.32	257.38	267.67	266.45
CANADA COLLEGE TOTAL	4,204	4,205	4,097	4,051	3,958.92	3,668.23	3,672.24	3,661.32

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

	<u>Annual 2013-14</u>	<u>Amended Annual 2013-14</u>	<u>Annual 2014-15</u>	<u>Annual 2015-16</u>	<u>Annual 2016-17</u>	<u>1st Period 2017-18</u>	<u>2nd Period 2017-18</u>	<u>Annual 2017-18</u>
Skyline College								
Resident								
Fall & Spring	6,710	6,626	6,531	6,245	5,911.45	5,773.32	5,823.34	5,783.89
Fall & Spring (N/C)	37	37	81	55	45.71	32.98	19.18	33.77
Shifting	-	-	-	-	-	-	-	-
Summer (N/C)	4	4	7	6	5.26	5.14	5.14	5.14
Summer	<u>998</u>	<u>998</u>	<u>1,067</u>	<u>1,025</u>	<u>917.91</u>	<u>826.93</u>	<u>819.28</u>	<u>828.98</u>
Total, Resident	7,749	7,665	7,686	7,331	6,880.33	6,638.37	6,666.94	6,651.78
Total, Apprenticeship	2	2	2	5	2.80	2.80	1.15	3.52
Flex-time	1	1	3	4	4.15	1.12	1.30	1.87
Non-Resident								
Fall & Spring	170	170	193	276	369.43	396.95	412.16	408.14
Fall & Spring (N/C)	1	1	4	2	2.59	2.62	1.53	2.83
Summer (N/C)	0	0	-	-	0.02	0.22	0.22	0.22
Summer	<u>18</u>	<u>18</u>	<u>23</u>	<u>31</u>	<u>35.16</u>	<u>50.00</u>	<u>49.89</u>	<u>49.82</u>
Total, Non-Resident	189	189	220	309	407.20	449.79	463.80	461.01
SKYLINE COLLEGE TOTAL	7,941	7,857	7,911	7,649	7,294.48	7,092.08	7,133.19	7,118.18
District								
Resident								
Fall & Spring	16,245	16,161	15,524	15,007	14,302.07	13,602.58	13,768.15	13,732.79
Fall & Spring (N/C)	63	63	109	74	48.67	34.48	22.19	36.31
Shifting	0	0	0	0	-	0.00	-	-
Summer (N/C)	13	13	17	14	9.21	5.17	5.17	5.17
Summer	<u>2,247</u>	<u>2,247</u>	<u>2,312</u>	<u>2,193</u>	<u>2,032.40</u>	<u>1,937.59</u>	<u>1,926.80</u>	<u>1,934.63</u>
Total, Resident	18,568	18,484	17,962	17,288	16,392.35	15,579.82	15,722.31	15,708.90
Total, Apprenticeship	90	90	64	69	97.28	99.78	98.02	102.26
Flex-time	10	10	13	18	15.17	6.86	11.62	12.19
Non-Resident								
Fall & Spring	616	616	799	1,134	1,506.34	1,523.61	1,605.37	1,599.12
Fall & Spring (N/C)	2	2	7	5	3.68	3.13	2.54	3.85
Summer (N/C)	1	1	0	1	0.28	0.22	0.22	0.22
Summer	<u>51</u>	<u>51</u>	<u>70</u>	<u>94</u>	<u>128.91</u>	<u>171.08</u>	<u>170.94</u>	<u>170.24</u>
Total, Non-Resident	670	670	876	1,234	1,639.21	1,698.04	1,779.07	1,773.43
DISTRICT TOTAL	19,338	19,254	18,915	18,609	18,144.01	17,384.50	17,611.02	17,596.78

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD

Fiscal Year: 2017-2018

District: (370) SAN MATEO

Quarter Ended: (Q4) Jun 30, 2018

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-2018
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	141,694,473	166,502,653	170,906,514	180,413,368
A.2	Other Financing Sources (Object 8900)	2,396,839	39,665	359,065	331,747
A.3	Total Unrestricted Revenue (A.1 + A.2)	144,091,312	166,542,318	171,265,579	180,745,115
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	126,732,713	137,053,786	150,313,244	157,381,147
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	15,294,035	19,491,605	19,255,169	19,069,344
B.3	Total Unrestricted Expenditures (B.1 + B.2)	142,026,748	156,545,391	169,568,413	176,450,491
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	2,064,564	9,996,927	1,697,166	4,294,624
D.	Fund Balance, Beginning	20,124,128	22,188,692	32,185,619	33,882,786
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	20,124,128	22,188,692	32,185,619	33,882,786
E.	Fund Balance, Ending (C. + D.2)	22,188,692	32,185,619	33,882,785	38,177,410
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	15.6%	20.6%	20%	21.6%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	17,975	17,306	16,407	15,722
-----	--	--------	--------	--------	--------

III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2014-15	2015-16	2016-17	2017-2018
H.1	Cash, excluding borrowed funds		28,607,090	41,570,786	43,076,458
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	22,959,649	28,607,090	41,570,786	43,076,458

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)	177,330,818	177,871,931	180,413,368	101.4%
I.2	Other Financing Sources (Object 8900)	0	332,471	331,747	99.8%
I.3	Total Unrestricted Revenue (I.1 + I.2)	177,330,818	178,204,402	180,745,115	101.4%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	183,393,563	169,390,391	157,381,147	92.9%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,767,034	19,643,790	19,069,344	97.1%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	188,160,597	189,034,181	176,450,491	93.3%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-10,829,779	-10,829,779	4,294,624	
L.	Adjusted Fund Balance, Beginning	33,882,785	33,882,785	33,882,786	
L.1	Fund Balance, Ending (C. + L.2)	23,053,006	23,053,006	38,177,410	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	12.3%	12.2%		

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?

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.)

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING JUNE 30, 2018**

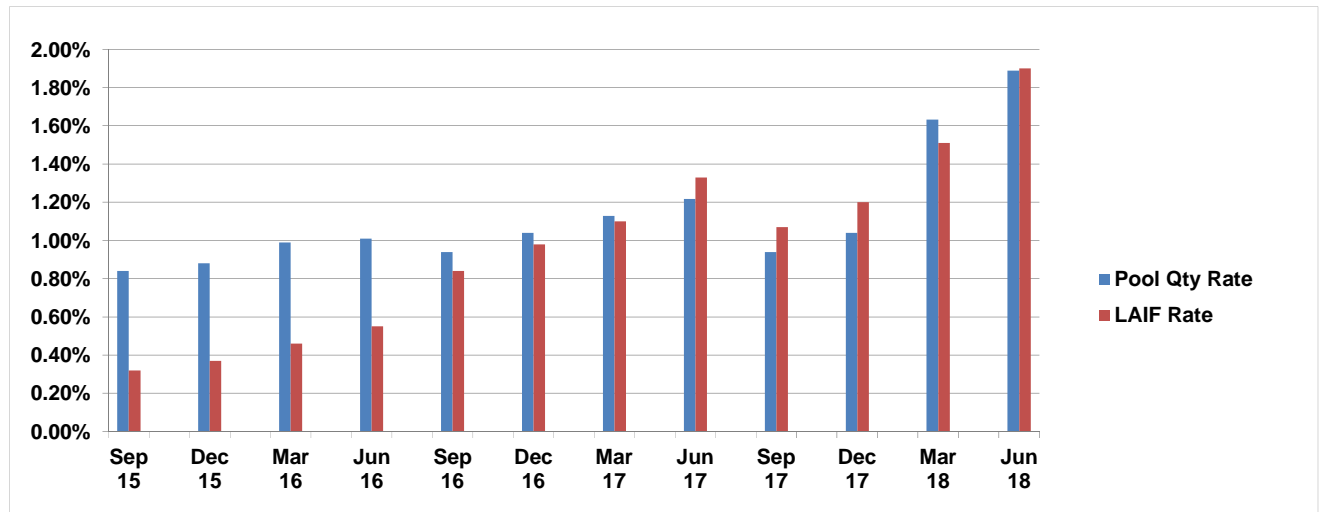
	GENERAL FUND	PAYROLL FUND	GENERAL RESTRICTED FUND	INSURANCE & DEBT SERVICES FUND	CAPITAL OUTLAY FUND	CHILD CARE FUND	STUDENT AID FUND	POST- RETIREMENT RESERVES
Beg. Cash Balance in County Treasury	16,846,590	5,132,375	19,591,820	62,655,311	207,297,771	156,942	170,017	-
Cash inflow from operations:								
Year-to-date Income	180,745,115		39,146,019	54,801,203	18,025,032	1,281,836	18,979,200	5,811,941
Accounts Receivable	1,035,203	(807)	132,497	70,007	(711,845)	13,026	907,140	8,320,778
Advances / Prepaid	(56,573)	(3,786)	(333,427)	(59,217)	(3,927,862)			
Cash awaiting for deposit	(19,054)							
Total Income	198,551,281	5,127,783	58,536,909	117,467,304	220,683,097	1,451,803	20,056,357	14,132,719
Cash outflow for operations:								
Year to date expenditure	176,450,491		42,673,230	56,428,239	64,689,304	1,281,836	18,979,200	12,209,770
Deferred Income	347,836		(2,846,275)		6,644	(12,511)	16,440	396
Account Payable	9,429,936	1,374,911	(266,777)	121,377	(5,671,150)	1,325	855,144	
Cash Balance From Operations	12,323,017	3,752,872	18,976,732	60,917,687	161,658,298	181,153	205,573	1,922,553
Other Cash inflow								
Medical Flex Plan / Revolv. Fund	-			-				
TRANS	-							
Trusts (JPA & 3CBG)								
Beg. Investment Balance								
LAIF Balance	576							-
County Pool Balance	-							7,523,925
Special Bond					-			-
C.O.P. & Others	37,784,049				5,000			-
Total Beg. Balance	37,784,625				5,000			7,523,925
Y.T.D. Investment Balance								
LAIF Balance	583							-
County Pool Balance	-							9,446,478
Special Bond					-			-
C.O.P./Bank CD	29,943,426				5,000			-
Y.T.D. Balance	29,944,009				5,000			9,446,478
Net Cash changes from Investment	7,840,617				-			(1,922,553)
Net changes from unrealized gain / (loss)	183,221				-			-
Cash Balance in County Treasury	20,346,855	3,752,872	18,976,732	60,917,687	161,658,298	181,153	205,573	-
Net Cash (Excluding TRANS & Trusts)	20,346,855	3,752,872	18,976,732	60,917,687	161,658,298	181,153	205,573	-

	2001 GO BONDS	2001 GO BONDS	2001 GO BONDS	2005 GO BONDS	2005 GO BONDS	2004 C.O.P.	2012 GO	2014 GO	2015 GO BONDS	
	SERIES A	SERIES B	SERIES C	SERIES A	SERIES B		Refunding Bonds	Refunding Bonds	SERIES A	Total Payment
2003	\$ 6,645,013									\$ 6,645,013
2004	6,976,628					\$ 515,790				6,976,628
2005	7,322,978	\$ 1,061,410				1,497,456				8,384,388
2006	4,695,828	3,072,488				2014-15				7,768,315
2007	4,818,977	2,441,288	\$ 1,299,763	\$ 13,347,694	\$ 5,773,125	(Defeasances				27,680,846
2008	5,067,178	2,788,088	1,203,865	15,066,138	8,313,300	on April 2006)				32,438,568
2009	5,325,963	2,944,088	1,239,615	7,506,738	8,313,300					25,329,703
2010	5,597,119	3,089,688	1,298,138	7,824,138	8,783,300					26,592,381
2011	5,880,869	3,240,038	1,363,306	8,159,538	9,276,850					27,920,600
2012**	3,489,200	2,463,338	1,430,213	6,666,563	9,582,800		1,024,831			24,656,943
2013	-	2,632,288	1,497,588	7,475,000	9,692,800		8,398,490			29,696,165
2014	-	2,807,288	1,575,000	7,749,000	10,378,000		8,764,457			31,273,745
2015	-	-	1,275,750	7,540,000	6,457,250		11,233,225	6,014,274	3,717,642	36,238,141
2016	3,350,000	-	1,360,000	7,860,000	7,030,375		8,486,025	5,753,600	17,976,725	51,816,725
2017	3,660,000	-	1,440,000	8,195,000	-		16,565,325	5,753,050	18,755,825	54,369,200
2018	3,980,000	-	1,530,000	8,550,000	-		17,393,325	6,165,350	14,463,500	52,082,175
2019	4,315,000	-	1,630,000	8,925,000	-		18,778,625	5,743,300	3,977,156	43,369,081
2020	4,680,000	-	1,725,000	9,310,000	8,720,000		11,380,825	5,741,200	4,135,438	45,692,463
2021	5,055,000	4,495,000	1,825,000	9,720,000	9,645,000		7,344,025	5,741,000	4,135,438	47,960,463
2022	5,450,000	4,750,000	1,935,000	10,155,000	10,675,000		7,364,500	5,889,538	4,335,313	50,554,350
2023	4,915,000	5,020,000	2,050,000	10,605,000	11,720,000		8,388,438	5,743,275	4,500,563	52,942,275
2024	5,315,000	5,305,000	2,165,000	11,080,000	12,825,000		4,734,000	8,900,550	4,671,438	54,995,988
2025	5,735,000	5,600,000	2,295,000	11,575,000	14,000,000		4,872,125	8,871,550	4,973,813	57,922,488
2026	6,180,000	5,915,000	2,425,000	12,100,000	15,245,000		5,007,125	9,022,438	5,036,563	60,931,125
2027	-	15,565,000	6,220,000	12,645,000	16,560,000			8,790,700	5,227,438	65,008,138
2028	-	16,380,000	6,550,000	13,220,000	17,945,000			8,724,825	5,426,063	68,245,888
2029	-	-	6,895,000	13,830,000	19,415,000			25,442,700	5,631,438	71,214,138
2030	-	-	26,125,000	14,465,000	20,960,000			7,732,325	5,879,094	75,161,419
2031	-	-	5,815,000	-	34,995,000			17,564,575	6,067,875	64,442,450
2032	-	-	-	-	36,680,000			10,611,575	6,300,000	53,591,575
2033	-	-	-	-	39,325,000			10,386,575	6,553,250	56,264,825
2034	-	-	-	-	42,110,000			10,148,200	6,788,000	59,046,200
2035	-	-	-	-	45,035,000			9,876,575	7,075,531	61,987,106
2036	-	-	-	-	48,110,000			9,606,363	7,307,575	65,023,938
2037	-	-	-	-	51,350,000			9,317,488	7,584,975	68,252,463
2038	-	-	-	-	54,750,000			9,010,475	7,870,206	71,630,681
2039					-				8,166,300	8,166,300
2040					-				8,476,025	8,476,025
2041					-				8,805,625	8,805,625
2042					-				9,134,125	9,134,125
2043					-				9,481,750	9,481,750
2044					-				9,840,875	9,840,875
2045					-				10,209,000	10,209,000
Total	108,454,750	89,569,998	84,168,236	243,569,806	593,666,100	2,013,246	139,735,340	216,551,499	232,504,555	1,708,220,284

** 2012 GO Bond refunding.

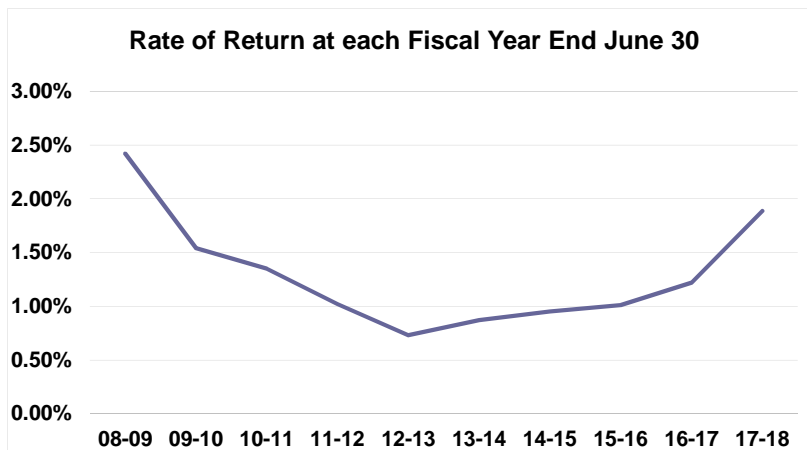
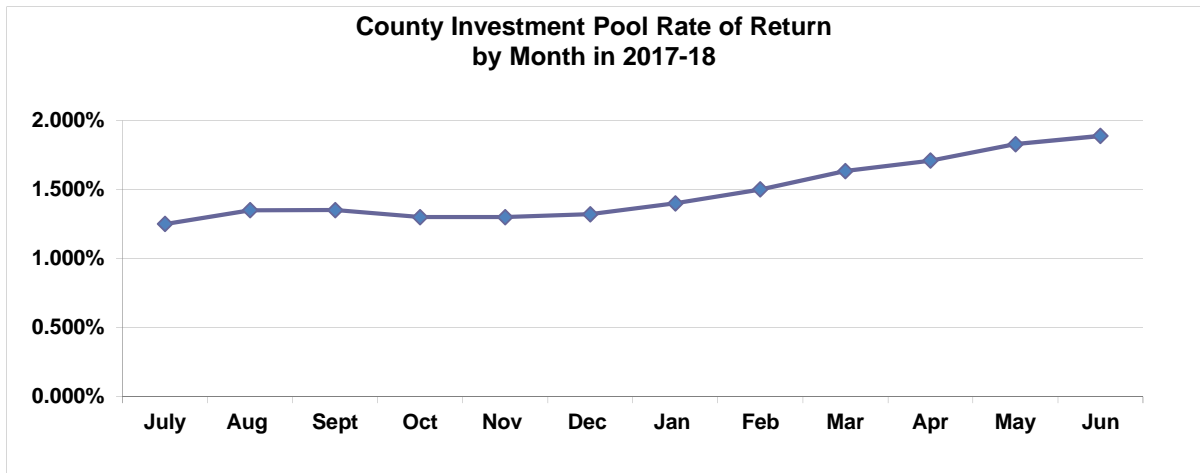
Quarterly Interest Rate for County Pool vs Sacramento LAIF

	<u>Pool Qty Rate</u>	<u>LAIF Rate</u>
Sep 15	0.84%	0.32%
Dec 15	0.88%	0.37%
Mar 16	0.99%	0.46%
Jun 16	1.01%	0.55%
Sep 16	0.94%	0.84%
Dec 16	1.04%	0.98%
Mar 17	1.13%	1.10%
Jun 17	1.22%	1.33%
Sep 17	0.94%	1.07%
Dec 17	1.04%	1.20%
Mar 18	1.63%	1.51%
Jun 18	1.89%	1.90%



County Interest Rate : <http://www.sanmateocountytreasurer.org/investmentReports.html>

	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>
July	3.20%	1.12%	1.25%	1.04%	0.77%	0.75%	0.70%	0.72%	0.900%	1.250%
Aug	3.00%	0.92%	1.48%	1.25%	0.88%	0.75%	0.77%	0.85%	0.920%	1.350%
Sept	3.44%	1.02%	1.64%	1.31%	0.98%	0.79%	0.82%	0.84%	0.944%	1.351%
Oct	2.30%	1.04%	1.25%	1.04%	0.88%	0.75%	0.80%	0.90%	0.900%	1.300%
Nov	2.45%	1.10%	1.25%	1.04%	1.00%	0.75%	0.80%	0.90%	1.130%	1.300%
Dec	2.54%	1.11%	1.04%	1.19%	0.97%	0.72%	0.83%	0.88%	1.042%	1.321%
Jan	2.05%	1.02%	1.10%	1.01%	0.75%	0.75%	1.00%	0.89%	1.050%	1.400%
Feb	1.92%	1.02%	1.15%	1.02%	0.75%	0.75%	0.88%	0.92%	1.100%	1.500%
Mar	1.60%	1.01%	1.12%	1.04%	0.84%	0.75%	0.98%	0.99%	1.129%	1.633%
Apr	1.77%	0.94%	1.07%	1.00%	0.73%	0.62%	0.65%	0.88%	1.130%	1.709%
May	2.15%	1.15%	1.10%	1.00%	0.73%	0.67%	0.80%	0.97%	1.180%	1.828%
Jun	2.42%	1.54%	1.35%	1.02%	0.73%	0.87%	0.95%	1.01%	1.218%	1.888%



Associated Students of Cañada College
FY 2017-18 4th Quarter Report
April 2018-June 2018

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

Participatory Governance

The students continue to serve on **16** 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 **119** cards this quarter, helped students print **9,920** free pages this quarter, and provided **2,700** discounted bus tokens in 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 **22** clubs remained active.

Events & Activities

• **April 2018**

- Ongoing ASCC Meetings: Every Thursday from 3:30-5:30pm in Building 2 Room 10
- Ongoing ICC Meetings: Every Other Monday from 3:30-4:30 in Building 2-10
- Sponsored: Beta Zeta Nu St. Anthony's Dining Hall Volunteer Day: April 1
- Leadership Over Lunch Vision Workshop: April 3
- Sponsored: Exploring the Development of Prejudice in Children: April 5
- Student Trustee Elections: April 9, 10, 11, 12
- Sponsored: LinkedIn Workshop with the Business and Entrepreneurship Club: April 11
- Student Senate Elections: April 16, 17, April 18
- Sponsored: Karaoke Night with Math Club: April 19
- Earth Day: April 19
- Documented: a Story of a Filipino Immigrant: April 23
- Sponsored: We Heart Social Sciences: April 25
- Sponsored: Honors Transfer Program College Research Showcase: April 26
- Sponsored: Commencement Speaker Auditions: April 30
- Sponsored: Cirqled Workshop with Business Club: April 30

• **May 2018**

- Ongoing ASCC Meetings: Every Thursday from 3:30-5:30pm in Building 2 Room 10
- Ongoing ICC Meetings: Every Other Monday from 3:30-4:30 in Building 2-10
- Ongoing Programming Board Meetings: Every Tuesday from 4:00-5:00pm
- Sponsored: Alliance Day: May 2
- Sponsored: Cindo de mayo: May 3
- Leadership Awards: May 4
- Sponsored: Transfer and Recognition Ceremony: May 11
- Sponsored: Education and Human Development Commencement Breakfast: May 26
- Sponsored: Commencement Reception: May 26
- National Conference on Race and Ethnicity Training: May 27, 28, 29, 30, 31

• **June 2018**

- Ongoing 4th of July Parade Workshops: Every Day 9:00am-3:00pm
- Phi Theta Kappa Honors Institute: June 17, 18, 19, 20

**Associated Students of College of San Mateo
FY 2017-18 4th Quarter Report
April 2018-June 2018**

The Associated Students of College of San Mateo (ASCSM) has had a productive second quarter of the Spring 2018 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 from the quarter of the 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

April 2018

- April 2 : Movie Night, *CSM Republicans*
- April 5 – 8: NSLDC Pride (LGBTQ+) Conference in Chicago, *ASCSM*
- April 11: Naya Barsha (Nepalese New Year) Celebration, *Nepalese Student Association*
- April 13 – 15: Statewide Convention in San Jose, *AGS*
- April 17: Stanford Anatomy Lab Tour, *Medical Scholars Club*
- April 19 – 22: UCLA Model UN Conference, *Model UN Club*
- April 21: Messier Marathon Viewing Party, *Astronomy Club*
- April 27: *World Gala, ASCSM co-sponsorship with International Students Office*
- April 27: Ocean Concert, *Vakatasi (Polynesian) Club*

May 2018

- May 1 – 2: Spring Fling, *ASCSM*
- May 1 – 3: Spring 2018 General Elections, *ASCSM*
- May 3: OneLove Escalation Workshop, *Active Minds*
- May 3: End of Year Celebration, *Puente Club*

- May 3: Movie Night, *CSM Democrats*
- May 4: Trip to CSU East Bay, *Sista-2-Sista Club*
- May 7: Open Mic Night, *Creative Writing Club*
- May 8 – 10: Stress-Less Week, *Active Minds*
- May 9: Effecting Change Day, *ASCSM*
- May 9: Labyrinth Launch Celebration, *Writers' Project*
- May 14: End of Year Celebration, *ASCSM*
- May 24: Transfer Tribute, *ASCSM Co-sponsorship*
- May 24: Annual Pinning Ceremony, *Nursing Student Association*
- May 26: First Annual SMCCCD Migration Celebration, *ASCSM Co-Sponsorship*

June 2018

No Activities

**Associated Students of Skyline College
FY 2017-18 4th Quarter Report
April 2018-June 2018**

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
ACED / Advisory Committee for Employee Development
College Governance Council
Curriculum Committee
District Committee on Budget Finance
District Participatory Governance Council
District Public Safety Committee
District Student Council
Ed Policy
Health and Safety Committee
Institutional Effectiveness Committee
SEED / Student Equity Committees
Strategic Planning and Allocation of Resources Committee
Technology Advisory Committee

Task Forces & Operational Work Groups

Art on Campus
Campus Auxiliary Services Advisory Committee
Commencement Committee
Outreach Committee
Student Recognition and Awards Ceremony

Recruitment of Students

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

Student Identification Cards

The Center for Student Life and Leadership Development continues to produce Student ID Cards for the student body with assistance from the ASSC. A new ID card machine was purchased due to the age of the current machine and the increasing demand of ID cards. We hope to integrate more use of the ID cards to enhance student life and student success.

Skyline Reflection Room

The Center for Student Life and Leadership Development has been overlooking the new Reflection Room was first opened at the beginning of Fall 2017. There has been an increase in foot traffic of students, faculties, and staffs utilizing the Reflection Room.

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. Since the last quarter, we had a slight increase of clubs this quarter such as: the Skyline YOGIs and the Myanmar Culture Club.

Programs and Events

ASSC Meetings

April 3, 2018 - Present:

ASSC weekly meetings are held every Tuesday from 4-6pm.

Trojan Tuesdays

April 3, May 1 and June 5, 2018:

Students enjoy a 5% discount at World Cup Coffee and Pacific Dining with their student ID. Trojan Tuesdays are every first Tuesday of the month and are incentives for students to get their student body cards.

College Lecture Series: Rosa Clemente

April 12, 2018:

The ASSC, in collaboration with the Department of Student Equity and Support, welcomed guest speaker Rosa Clemente, for our annual College Lecture Series. Rosa Clemente has dedicated her life to scholar activism. In an effort to promote social justice, she spoke to our student body about political and cultural change for the Black and Latinx communities of the 21st century.

Asian Heritage Day

April 16, 2018:

For the first time ever, the ASSC split up “Asian” and “Pacific Islander” heritage into two days. For Asian Heritage Day, an emphasis was placed on “Thingyan” (Burmese New Year) which falls on April 14, 15 and 16. Our large Burmese student population collaborated with our ASSC to share their traditional food, games, dances and songs to celebrate the harvesting and water festival in Myanmar and other Southeast Asian countries.

Asian Heritage Film Screening

April 19, 2018:

The ASSC continued to celebrate Asian Heritage on campus by offering a free screening of the award winning film “The Betrayal”. This film is a documentary and focuses on a Laotian refugee and his family over a 30 year period. Thavisouk recounts fleeing war torn Laos across the Mekong River and arriving in the United States as a refugee in New York City. This educational film gave students a scope of refugee experience as a person of Southeast Asian ancestry and how not all Asians fit into the label “model minority” given by America.

Day of Silence

April 23, 2018:

In response to a statewide anti-bullying campaign against students who identify as LGBTQ, the ASSC showed solidarity and organized a Day of Silence, in honor for taking a vow of silence to highlight the silencing and erasure of LGBTQ voices and culture. The ASSC wanted to spread awareness amongst their peers about the effects of being bullied on campus. Students submitted their personal anonymous experiences for others to read, a guest speaker opened and closed a mini reception with light refreshments for all to enjoy.

Pacific Heritage Day

April 24, 2018:

The ASSC had an array of activities for students on campus to celebrate Pacific Islander Heritage Day. The ASSC started off the morning with a show by a local Samoan dance troupe, a local Tahitian dance troupe, followed by a cultural regalia showcase of authentic outfits from Samoa, Tonga, Tahiti, Rurutu and Tuamotu, all modelled and worn by our Polynesian students here at Skyline. During the afternoon, the ASSC offered a free Tahitian dance workshop for the students, Afterwards, a member of the Tongan royal family came to lecture the students about the medicinal and cultural usage of the traditional Kava root.

Pacific Heritage Film Screening

April 26, 2018:

The ASSC continued to celebrate Pacific Heritage on campus by offering a free screening of the award winning film “When The Man Went South”. This film is an award winning film from 2015. It was shot in the Tongan islands, with an all Tongan cast in all Tongan language (English subtitled). In an effort to promote Polynesian culture and perpetuate the languages as a cultural heritage, the ASSC chose this film to showcase the beauty of Tongan cultural through the lens of Polynesians themselves.

ASSC Student Government Elections 18-19

May 1 to 15, 2018:

Every spring, the ASSC organizes the Student Body elections for open positions in the Student Government (ASSC). They have meetings where they decide on techniques to entice students to vote, incentives, fair and reasonable campaigning, etc. The Vice President of ASSC and other officers work close with the Student Life Assistant to use district software and deploy the survey to thousands of students then post the results on Skyline’s website.

California Community College Civic Engagement Student Summit

May 4, 2018:

Several ASSC officers were selected to attend a leadership conference in Southern California. This conference focused on perpetuating social change and put emphasis on issues of equity on community college campuses. Our team of ASSC officer benefited from a day’s worth of guest speakers, team building activities and networking opportunities.

Common Day of Action

May 5, 2018:

Service learning opportunities were ASSC led and planned by Faculty in collaboration with ASSC. Three large buses came to Skyline College and picked up groups of 20 students who went to do beach clean ups, working at SF food banks and also joined up with Habitat For Humanity.

Pep Day

May 5, 2018:

The ASSC was requested to table at the Transfer Center’s annual PEP day event where graduating high school seniors participating in the Priority Enrollment Program receive priority registration dates at Skyline College for the summer and fall semester. There were 150+ students present on Saturday when the ASSC gave out information on our student government and other leadership opportunities.

Scholarship Award Ceremony

May 10, 2018:

The ASSC generously donated a significant amount to the Scholarship Award Ceremony.

Commencement Award Ceremony

May 25, 2018:

The ASSC generously donated a significant amount to the Commencement Award Ceremony.

ASSC Focus Groups for SLO

June 5, 2018:

The ASSC participated in a focus group for the SLOs.

ASSC Donations

President’s Innovation Fund - \$15000.00

South African Study Abroad Program Donation - \$27300.00

Filipino Student Union Club Donation - \$2000.00

Journalism Club Donation for Convention - \$2000.00

Skyline Library Intersectionality Event Donation - \$1300.00
Model United Nations Club Donation - \$1297.00
Phi Theta Kappa Club Donation - \$1211.00
Surgical Tech Club Donation for Monterey Conference - \$975.00
Early Childhood Care Graduation Program Donation - \$785.00
Ceramics Club Donation - \$500.00