



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Special Revenue Fund (Fund 6)

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

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

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

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

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



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

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

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



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

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

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



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

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

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

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

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

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



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

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