



## 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 used to increase and meet educational opportunities and needs in San Mateo County.



**San Mateo County Community College District  
Enterprise Fund (Fund 5)  
Community, Continuing, and Corporate Education**

	2018-19 Revised Budget	2018-19 Actual	2019-20 Adoption Budget	
<b>Income</b>				
1 Federal Income	\$0	\$0	\$0	1
2 State Income	0	0	0	2
3 Local Income	1,600,000	1,230,447	1,650,000	3
4 <b>Total Income</b>	<b>\$1,600,000</b>	<b>\$1,230,447</b>	<b>\$1,650,000</b>	4
<b>Expenses</b>				
5 Certificated Salaries	\$0	\$0	\$0	5
6 Classified Salaries	620,000	590,907	652,350	6
7 Employee Benefits	238,000	209,204	308,228	7
8 Materials & Supplies	44,000	69,326	68,000	8
9 Operating Expenses	730,000	640,654	610,000	9
10 Capital Outlay	0	0	0	10
11 <b>Total Expenses</b>	<b>\$1,632,000</b>	<b>\$1,510,091</b>	<b>\$1,638,578</b>	11
<b>Transfers &amp; Other</b>				
12 Transfers In	\$0	\$0	\$0	12
13 Other Sources	0	279,667	0	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	0	0	0	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$279,667</b>	<b>\$0</b>	17
<b>Fund Balance</b>				
18 Net Change in Fund Balance	(\$32,000)	\$23	\$11,422	18
19 Beginning Balance, July 1	109,612	109,612	109,635	19
20 Adjustments to Beginning Balance	0	0	0	20
21 <b>Net Fund Balance, June 30</b>	<b>\$77,612</b>	<b>\$109,635</b>	<b>\$121,057</b>	21

**San Mateo County Community College District  
Enterprise Fund (Fund 5)  
Bookstore**

	2018-19 Revised Budget	2018-19 Actual	2019-20 Adoption Budget	
<b>Income</b>				
1 Federal Income	\$0	\$0	\$0	1
2 State Income	0	0	0	2
3 Local Income	7,000,000	6,622,191	7,000,000	3
4 <b>Total Income</b>	<b>\$7,000,000</b>	<b>\$6,622,191</b>	<b>\$7,000,000</b>	4
<b>Expenses</b>				
5 Cost of Sales	\$3,500,000	\$3,731,887	\$4,000,000	5
6 Certificated Salaries	0	0	0	6
7 Classified Salaries	1,960,000	1,923,200	1,988,439	7
8 Employee Benefits	640,000	679,124	728,242	8
9 Materials & Supplies	15,000	29,318	15,000	9
10 Operating Expenses	900,000	718,601	600,000	10
11 Capital Outlay	0	0	0	11
12 <b>Total Expenses</b>	<b>\$7,015,000</b>	<b>\$7,082,130</b>	<b>\$7,331,681</b>	12
<b>Transfers &amp; Other</b>				
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	(105,367)	0	17
18 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>(\$105,367)</b>	<b>\$0</b>	18
<b>Fund Balance</b>				
19 Net Change in Fund Balance	(\$15,000)	(\$565,306)	(\$331,681)	19
20 Beginning Balance, July 1	7,326,074	7,326,074	6,760,768	20
21 Adjustments to Beginning Balance	0	0	0	21
22 <b>Net Fund Balance, June 30</b>	<b>\$7,311,074</b>	<b>\$6,760,768</b>	<b>\$6,429,087</b>	22

**San Mateo County Community College District  
Enterprise Fund (Fund 5)  
Cafeteria**

	2018-19 Revised Budget	2018-19 Actual	2019-20 Adoption Budget	
<b>Income</b>				
1 Federal Income	\$0	\$0	\$0	1
2 State Income	0	0	0	2
3 Local Income	350,000	333,366	350,000	3
4 <b>Total Income</b>	<b>\$350,000</b>	<b>\$333,366</b>	<b>\$350,000</b>	4
<b>Expenses</b>				
5 Certificated Salaries	\$0	\$0	\$0	5
6 Classified Salaries	78,000	82,831	87,036	6
7 Employee Benefits	16,000	18,934	28,552	7
8 Materials & Supplies	40,000	0	0	8
9 Operating Expenses	130,000	152,776	130,000	9
10 Capital Outlay	0	0	0	10
11 <b>Total Expenses</b>	<b>\$264,000</b>	<b>\$254,541</b>	<b>\$245,588</b>	11
<b>Transfers &amp; Other</b>				
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 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	17
<b>Fund Balance</b>				
18 Net Change in Fund Balance	\$86,000	\$78,825	\$104,412	18
19 Beginning Balance, July 1	697,104	697,104	775,929	19
20 Adjustments to Beginning Balance	0	0	0	20
21 <b>Net Fund Balance, June 30</b>	<b>\$783,104</b>	<b>\$775,929</b>	<b>\$880,341</b>	21

**San Mateo County Community College District  
Enterprise Fund (Fund 5)  
San Mateo Athletic Club / CSM Fitness Center**

	2018-19 Revised Budget	2018-19 Actual	2019-20 Adoption Budget	
<b>Revenue</b>				
1 Federal Revenue	\$0	\$0	\$0	1
2 State Revenue	0	0	0	2
3 Local Revenue	5,300,000	5,664,166	5,982,835	3
<b>4 Total Revenue</b>	<b>\$5,300,000</b>	<b>\$5,664,166</b>	<b>\$5,982,835</b>	<b>4</b>
<b>Expenses</b>				
5 Cost of Goods Sold	\$0	\$0	\$0	5
6 Salaries	320,000	374,328	373,299	6
7 Employee Benefits	110,000	144,398	156,846	7
8 Materials & Supplies	0	0	0	8
9 Operating Expenses*	3,900,000	4,458,256	4,596,061	9
10 Capital Outlay	0	0	0	10
<b>11 Total Expenses</b>	<b>\$4,330,000</b>	<b>\$4,976,982</b>	<b>\$5,126,206</b>	<b>11</b>
<b>Transfers &amp; Other</b>				
12 Transfers In	\$0	\$0	\$0	12
13 Other Sources	200,000	357,889	218,000	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	(600,000)	(808,806)	(500,000)	16
<b>17 Total Transfers/Other</b>	<b>(\$400,000)</b>	<b>(\$450,917)</b>	<b>(\$282,000)</b>	<b>17</b>
<b>Fund Balance</b>				
18 Net Change in Fund Balance	\$570,000	\$236,267	\$574,629	18
19 Beginning Balance, July 1	3,651,344	3,651,344	3,887,611	19
20 Adjustments to Beginning Balance	0	0	0	20
<b>21 Net Fund Balance, June 30</b>	<b>\$4,221,344</b>	<b>\$3,887,611</b>	<b>\$4,462,240</b>	<b>21</b>

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