

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2009-2010)
(Budget Report for Fiscal Year 2010-2011)

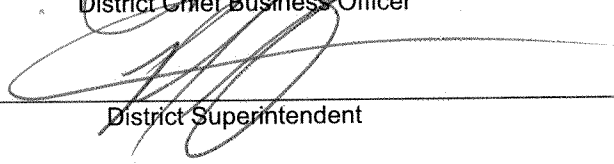
District: SAN MATEO

District Code: 370

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.


District Chief Business Officer

10/13/10
Date


District Superintendent

10/10/10
Date

Contact:

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In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 15, 2010. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 370

Name: SAN MATEO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	19,251,764	19,251,764		19,251,764
Other	1300	17,671,105	17,788,355		17,788,355
Total Instructional Salaries		36,922,869	37,040,119	0	37,040,119
Non-Instructional Salaries					
Contract or Regular	1200		9,359,221		9,359,221
Other	1400		1,170,480		1,170,480
Total Non-Instructional Salaries		0	10,529,701	0	10,529,701
Total Academic Salaries		36,922,869	47,569,820	0	47,569,820
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		17,714,512		17,714,512
Other	2300		1,348,240		1,348,240
Total Non-Instructional Salaries		0	19,062,752	0	19,062,752
Instructional Aides					
Regular Status	2200	1,335,077	1,211,974		1,211,974
Other	2400	203,313	211,605		211,605
Total Instructional Aides		1,538,390	1,423,579	0	1,423,579
Total Classified Salaries		1,538,390	20,486,331	0	20,486,331
Employee Benefits	3000	14,086,718	24,344,158		24,344,158
Supplies and Materials	4000		1,357,971		1,357,971
Other Operating Expenses	5000	295,541	8,013,451		8,013,451
Equipment Replacement	6420		3,036		3,036
Total Expenditures Prior to Exclusions		52,843,518	101,774,767	0	101,774,767

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 370

Name: SAN MATEO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	398,423	5,456,440		5,456,440
Student Health Services Above Amount Collected	6441		161,845		161,845
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,108,340		1,108,340
Objects to Exclude					
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000	2,367,590	7,713		7,713
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 370

Name: SAN MATEO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		2,766,013	6,734,338	0	6,734,338
Total for ECS 84362, 50% Law		50,077,505	95,040,429	0	95,040,429
Percent of CEE (Instructional Salary Cost / Total CEE)		52.69%	100.00%		
50% of Current Expense of Education			47,520,214		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		50,077,505	95,040,429	0	95,040,429
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		52,843,518	101,774,767	0	101,774,767
Capital Expenditures	6000		72,350		72,350
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		52,843,518	101,847,117	0	101,847,117

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	126,823		126,823
In County Treasury	9112	6,866,666	9,229,700	16,096,366
Cash With Fiscal Agents	9113	13,800		13,800
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120	8,047,085		8,047,085
Accounts Receivable	9130	17,403,082	2,723,499	20,126,581
Due from Other Funds	9140	84		84
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	158,654	7,978	166,632
TOTAL ASSETS		32,686,194	11,961,177	44,647,371
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	10,893,344	617,813	11,511,157
Accrued Salaries and Wages Payable	9520	558,954	4,094	563,048
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	84		84
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,255,932	6,392,865	11,648,797
TOTAL LIABILITIES		16,708,314	7,014,772	23,723,086

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711	8,198,164		8,198,164
Amounts Restricted by Law for Specific Purposes	9712	422,507	4,946,405	5,368,912
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		8,620,671	4,946,405	13,567,076
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	7,357,209		7,357,209
Total Designated Fund Balance		7,357,209	0	7,357,209
Uncommitted(Unrestricted) Fund Balance	9790			0
TOTAL FUND EQUITY		15,977,880	4,946,405	20,924,285
TOTAL LIABILITIES AND FUND EQUITY		32,686,194	11,961,177	44,647,371

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	20,007,060		160,602
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			198
Accounts Receivable	9130	44,966		430
Due from Other Funds	9140			
TOTAL ASSETS		20,052,026	0	161,230
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	20,052,026		161,230
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		20,052,026	0	161,230
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		20,052,026	0	161,230
TOTAL LIABILITIES AND FUND EQUITY		20,052,026	0	161,230

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			125,232			9,982,844
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						7,701,295
Accounts Receivable	9130			77,078			16,069,133
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	202,310	0	0	33,753,272
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			4,925			3,218
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			8,667			528
TOTAL LIABILITIES		0	0	13,592	0	0	3,746

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712			188,718			33,749,526
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	188,718	0	0	33,749,526
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	188,718	0	0	33,749,526
TOTAL LIABILITIES AND FUND EQUITY		0	0	202,310	0	0	33,753,272

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	210,854,325	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	5,000	
Accounts Receivable	9130	15,233,158	
Due from Other Funds	9140	3,418,895	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	3,937,614	
TOTAL ASSETS		233,448,992	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	11,412,932	
Accrued Salaries and Wages Payable	9520	8,986	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	3,418,895	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	58,537	
TOTAL LIABILITIES		14,899,350	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712	218,549,642	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		218,549,642	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		218,549,642	0
TOTAL LIABILITIES AND FUND EQUITY		233,448,992	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	2,925,786	277,725		697,526
Cash With Fiscal Agents	9113	33,407			327,660
Revolving Cash Accounts	9114				
Investments (at cost)	9120	2,040,862			
Accounts Receivable	9130	100,937	27,699		1,344
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,841,518			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320	641,725	167,747		
Accumulated Depreciation Site Improvements	9321	366,656	29,254		
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				9,449
Accumulated Depreciation Equipment	9351				472
Work in Progress	9360				
Total Fixed Assets		275,069	138,493	0	8,977
TOTAL ASSETS		7,217,579	443,917	0	1,035,507

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	539,841	28,416		241,475
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				1,000,000
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				115,536
Total Current Liabilities and Deferred Revenue		539,841	28,416	0	1,357,011
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	539,841	28,416	0	1,357,011

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	6,677,738	415,501		(321,504)
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		6,677,738	415,501	0	(321,504)
TOTAL LIABILITIES AND FUND EQUITY		7,217,579	443,917	0	1,035,507

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	9,241,855	
Cash With Fiscal Agents	9113	65,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		9,306,855	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	154,711	
Accrued Salaries and Wages Payable	9520	1,648,000	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		1,802,711	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	1,802,711	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712	7,504,144	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		7,504,144	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		7,504,144	0
TOTAL LIABILITIES AND FUND EQUITY		9,306,855	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	1,237,443			545,339				
Cash With Fiscal Agents	9113	596,039							
Revolving Cash Accounts	9114	50							
Investments (at cost)	9120								
Accounts Receivable	9130	994,542			1,444,988				
Due from Other Funds	9140								
Student Loans Receivable	9150	10,105							
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350	169,417							
Accumulated Depreciation Equipment	9351	161,561							
Work in Progress	9360								
Total Fixed Assets		7,856	0	0	0	0	0	0	0
TOTAL ASSETS		2,846,035	0	0	1,990,327	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,816,636			1,573,432				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				166,465				
Total Current Liabilities and Deferred Revenue		1,816,636	0	0	1,739,897	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	1,816,636	0	0	1,739,897	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 370

Name: SAN MATEO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	1,029,399			250,430				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		1,029,399	0	0	250,430	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,029,399	0	0	250,430	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,846,035	0	0	1,990,327	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,485,696	2,485,696
Workforce Investment Act	8130		951,129	951,129
Temporary Assistance for Needy Families (TANF)	8140		147,814	147,814
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		876,402	876,402
Other Federal Revenues	8190		1,043,221	1,043,221
Total Federal Revenues	8100	0	5,504,262	5,504,262
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	(37,482)		(37,482)
State General Apportionment	8612	54,615,089		54,615,089
Other General Apportionment	8613	61,507		61,507
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622			0
Disabled Students Programs and Services(DSPS)	8623		1,078,175	1,078,175
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		314,512	314,512
Telecommunications and Technology Infrastructure Program (TTIP)	8626		610,707	610,707
Other General Categorical Programs	8627		2,919,771	2,919,771

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,498,158	1,498,158
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	645,639		645,639
Timber Yield Tax	8672	294		294
Other State Tax Subventions	8673	2,656		2,656
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,367,590	304,872	2,672,462
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686	516,218		516,218
Other State Revenues	8690	4,129		4,129
Total State Revenues	8600	58,175,640	6,726,195	64,901,835

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	34,192,452		34,192,452
Tax Allocation, Supplemental Roll	8812	1,302,588		1,302,588
Tax Allocation, Unsecured Roll	8813	4,895,500		4,895,500
Prior Years Taxes	8816	3,479,272		3,479,272
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds	8818	525,000		525,000
Contributions, Gifts, Grants, and Endowments	8820	76,214	2,465,848	2,542,062
Contract Services	8830			
Contract Instructional Services	8831	196,645	227,730	424,375
Other Contranct Services	8832	219,237		219,237
Sales and Commissions	8840	167,484	64,817	232,301
Rentals and Leases	8850	754,775	57,415	812,190
Interest and Investment Income	8860	960,534		960,534
Student Fees and Charges	8870			
Community Services Classes	8872		521,454	521,454
Dormitory	8873			0
Enrollment	8874	7,092,497		7,092,497
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		975,638	975,638
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	118,146		118,146
Nonresident Tuition	8880	1,577,359		1,577,359
Parking Services and Public Transportation	8881		1,334,508	1,334,508
Other Student Fees and Charges	8885	5,525	674,188	679,713
Other Local Revenues	8890	87,858	2,173,395	2,261,253
Total Local Revenues	8800	55,651,086	8,494,993	64,146,079
Total Revenues		113,826,726	20,725,450	134,552,176

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	7,518	5,195	12,713
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		2,260,204	2,260,204
Total Other Financing Sources	8900	7,518	2,265,399	2,272,917
Total Revenues and Other Financing Sources		113,834,244	22,990,849	136,825,093

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	50,958	8,028	5,616			64,602
Architecture and Environmental Design	0200	74,807	6,768	800			82,375
Environmental Sciences and Technologies	0300	31,125	131,797	397,009			559,931
Biological Sciences	0400	2,455,705	865,767	93,037			3,414,509
Business and Management	0500	2,859,040	825,298	62,094			3,746,432
Communications	0600	503,394	218,404	46,662			768,460
Computer and Information Science	0700	493,571	132,861	2,502			628,934
Education	0800	2,717,533	580,477	177,003			3,475,013
Engineering and Related Industrial Technology	0900	1,735,604	589,043	97,598			2,422,245
Fine and Applied Arts	1000	2,952,973	704,120	92,752			3,749,845
Foreign language	1100	886,821	180,518	3,348			1,070,687
Health	1200	1,679,003	834,176	196,278	5,330		2,714,787
Consumer Education And Home Economics	1300	1,131,645	543,827	62,321			1,737,793
Law	1400						0
Humanities(Letters)	1500	6,301,821	1,620,449	95,233			8,017,503
Library Science	1600	1,315	158				1,473
Mathematics	1700	4,195,253	1,396,265	389,437	57,481		6,038,436
Military Studies	1800						0
Physical Sciences	1900	2,315,134	1,204,876	154,183			3,674,193
Psychology	2000	1,027,189	245,914	1,600			1,274,703
Public Affairs and Services	2100	581,908	200,457	33,675			816,040
Social Sciences	2200	3,132,320	702,162	30,326			3,864,808
Commercial Services	3000	1,144,574	704,448	95,987			1,945,009
Interdisciplinary Studies	4900	3,334,303	2,608,196	294,399	3,001		6,239,899
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		5,342,668				5,342,668
Sub-Total Instructional Activites		39,605,996	19,646,677	2,331,860	65,812		61,650,345
Total Expenditures for GF Activities*		39,886,864	70,534,383	14,222,663	817,933	9,176,492	134,638,335

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		5,697,376	112,879			5,810,255
Course and Curriculum Development	6020		496,452	265,211	2,609		764,272
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	6,193,828	378,090	2,609	0	6,574,527
Instructional Support Services	6100						
Learning Center	6110	279,830	617,600	40,480			937,910
Library	6120		2,186,199	245,241	54,492		2,485,932
Media	6130		315,484	23,238			338,722
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		279,830	3,119,283	308,959	54,492	0	3,762,564
Admissions and Records	6200		2,828,687	174,491			3,003,178
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,250,303	371,216			5,621,519
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	5,250,303	371,216	0	0	5,621,519

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420						0
Extended Opportunity Programs and Services (EOPS)	6430		511,932	16,278			528,210
Health Services	6440		917,014	159,470			1,076,484
Student Personnel Administration	6450		1,160,378	71,796			1,232,174
Financial Aid Administration	6460		1,572,300	79,336			1,651,636
Job Placement Services	6470		174				174
Veterans Services	6480			1,171			1,171
Miscellaneous Student Services	6490		1,826,871	59,375			1,886,246
Total Other Student Services		0	5,988,669	387,426	0	0	6,376,095
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,187,169	229,769			1,416,938
Custodial Services	6530		2,804,928	181,785			2,986,713
Grounds Maintenance and Repairs	6550		602,202	15,611			617,813
Utilities	6570			3,408,711			3,408,711
Other Operations and Maintenance of Plant	6590		882,337	589,273	16,597		1,488,207
Total Operation and Maintenance of Plant	6500	0	5,476,636	4,425,149	16,597	0	9,918,382
Planning, Policymaking and Coordinations	6600		3,715,804	774,966	4,025		4,494,795

* California Work Opportunity and Responsibility to Kids (CalWORKs).

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		931,331	362,489			1,293,820
Fiscal Operations	6720		4,155,381	672,141			4,827,522
Human Resources Management	6730		602,846	66,395			669,241
Noninstruct Staff Retirees' Benefits & Retirement *	6740		783,188				783,188
Staff Development	6750		67,479	37,678			105,157
Staff Diversity	6760			3,883			3,883
Logistical Services	6770		1,480,739	281,249	18,699		1,780,687
Management Information Systems	6780		3,184,825	1,186,000			4,370,825
Other General Institutional Support Services	6790		32,637	49,221			81,858
Total General Institutional Support Services	6700	0	11,238,426	2,659,056	18,699	0	13,916,181
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	916	257,273	201,785			459,974
Community Use of Facilities	6830		277,655	29,255			306,910
Economic Development	6840		255,486	20,505			275,991
Other Community Services & Economic Development	6880		139,331	5,845			145,176
Total Community Services	6800	916	929,745	257,390	0	0	1,188,051

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		47,415				47,415
Child Development Centers	6920		68,490	225			68,715
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		950,895	470,639	5,434		1,426,968
Student Housing	6970		1,760,007	167,326			1,927,333
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,826,807	638,190	5,434	0	3,470,431
Auxiliary Operations	7000						
Contract Education	7010	122	54,881	53,378			108,381
Other Auxiliary Operations	7090		3,244,982	1,462,492	650,265		5,357,739
Total Auxiliary Operations	7000	122	3,299,863	1,515,870	650,265	0	5,466,120

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		19,655				19,655
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					8,528,008	8,528,008
Student Aid	7320					648,484	648,484
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	9,176,492	9,176,492
Sub-Total Non-Instructional Activites		280,868	50,887,706	11,890,803	752,121	9,176,492	72,987,990
Total Expenditures General Fund: activities *		39,886,864	70,534,383	14,222,663	817,933	9,176,492	134,638,335

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN MATEO

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$154,120,660
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	21,906.00		
	2. 2009-2010 Second Period Actual FTES	22,785.00		
	3. 2009-2010 Population change factor (C2/C1)	1.0401		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$156,229,256
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$156,229,256
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$156,229,256
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			39,935,338
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			635,430
C.	Local Property taxes			54,145,133
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			850,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2010-2011 Appropriations Subject to Limit			\$95,565,901

For Actual Year: 2009-2010

Budget Year: 2010-2011

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			5,504,262		5,504,262	
State Revenues	8600	58,175,640	46,305,411	6,726,195	9,821,026	64,901,835	56,126,437
Local Revenues	8800	55,651,086	66,238,802	8,494,993	11,007,708	64,146,079	77,246,510
Total Revenues		113,826,726	112,544,213	20,725,450	20,828,734	134,552,176	133,372,947
EXPENDITURES:							
Academic Salaries	1000	47,241,193	47,320,673	4,774,595	4,158,429	52,015,788	51,479,102
Classified Salaries	2000	22,198,874	24,170,379	7,832,171	8,165,647	30,031,045	32,336,026
Employee Benefits	3000	24,881,473	27,601,455	3,492,941	3,760,311	28,374,414	31,361,766
Supplies and Materials	4000	1,573,392	3,914,839	1,169,198	3,419,131	2,742,590	7,333,970
Other Operating Expenses and Services	5000	8,399,810	17,826,278	3,080,263	6,461,909	11,480,073	24,288,187
Capital Outlay	6000	72,350	63,789	745,583	966,900	817,933	1,030,689
Total Expenditures		104,367,092	120,897,413	21,094,751	26,932,327	125,461,843	147,829,740
Excess /(Deficiency) of Revenues over Expenditures		9,459,634	(8,353,200)	(369,301)	(6,103,593)	9,090,333	(14,456,793)
Other Financing Sources	8900	7,518		2,265,399	813,054	2,272,917	813,054
Other Outgo	7000	8,019,675	1,219,396	1,156,817	983,555	9,176,492	2,202,951
Net Increase/(Decrease) in Fund Balance		1,447,477	(9,572,596)	739,281	(6,274,094)	2,186,758	(15,846,690)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	14,530,403	15,977,880	4,207,125	4,946,406	18,737,528	20,924,286
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	14,530,403		4,207,125		18,737,528	
Ending Fund Balance, June 30		15,977,880	6,405,284	4,946,406	(1,327,688)	20,924,286	5,077,596

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2009-2010

Budget Year: 2010-2011

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	171,843	115,000				
Local Revenues	8800	26,746,014	26,433,700			2,591	2,500
Total Revenues		26,917,857	26,548,700	0	0	2,591	2,500
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	9,575,000					
Debt Interest and Other Service Charges	7120	15,573,542					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	25,148,542	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(25,148,542)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		1,769,315	26,548,700	0	0	2,591	2,500
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,282,710	20,052,025		0	158,639	161,230
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,282,710		0		158,639	
Ending Fund Balance, June 30		20,052,025	46,600,725	0	0	161,230	163,730

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					38,107	39,680
State Revenues	8600					400,593	395,700
Local Revenues	8800					194,218	6,231,753
Total Income		0	0	0	0	632,918	6,667,133
Expenditures							
Academic Salaries	1000					181,357	
Classified Salaries	2000					504,597	
Employee Benefits	3000					323,550	
Supplies and Materials	4000					49,621	
Other Operating Expenses and Services	5000					5,237	
Capital Outlay	6000					(6,604)	
Total Expenditures		0	0	0	0	1,057,758	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(424,840)	6,667,133
Other Financing Sources	8900					446,670	406,442
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	21,830	7,073,575
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	166,888	188,718
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		166,888	
Ending Fund Balance, June 30		0	0	0	0	188,718	7,262,293

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					298,720	312,488
Total Income		0	0	0	0	298,720	312,488
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					50,139	
Capital Outlay	6000						
Total Expenditures		0	0	0	0	50,139	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	248,581	312,488
Other Financing Sources	8900					4,957,149	2,502,131
Other Outgo	7000					6,021,170	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(815,440)	2,814,619
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	34,564,967	33,749,527
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		34,564,967	
Ending Fund Balance, June 30		0	0	0	0	33,749,527	36,564,146

For Actual Year: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	1,592,889			
Local Revenues	8800	18,504,662	11,220,428		
Total Income		20,097,551	11,220,428	0	0
Expenditures					
Academic Salaries	1000	142,080	11,750		
Classified Salaries	2000	3,238,211	219,212		
Employee Benefits	3000	1,107,353	105,513		
Supplies and Materials	4000	6,308,489	46,047		
Other Operating Expenses and Services	5000	10,906,684	23,828		
Capital Outlay	6000	130,294,195	11,913		
Total Expenditures		151,997,012	418,263	0	0
Excess /(Deficiency) of Revenues over Expenditures		(131,899,461)	10,802,165	0	0
Other Financing Sources	8900	6,817,552	465,000		
Other Outgo	7000	3,300,000			
Net Increase/(Decrease) in Fund Balance		(128,381,909)	11,267,165	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	346,931,551	218,549,642		0
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	346,931,551		0	
Ending Fund Balance, June 30		218,549,642	229,816,807	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	8,306,041	8,220,000	188,789	196,000		
Other Financing Sources	8900						
Total Income		8,306,041	8,220,000	188,789	196,000	0	0
Cost of Sales	5890	5,543,684	5,500,000				
Gross Profit or Loss		2,762,357	2,720,000	188,789	196,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,414,151	1,280,000	21,294	21,850		
Employee Benefits	3000	410,764	380,000	5,751	6,470		
Supplies and Materials	4000	16,623	22,000	71,891	78,000		
Other Operating Expenses and Services	5000	714,819	823,700	72,796	85,680		
Capital Outlay	6000						
Total Expenditures		2,556,357	2,505,700	171,732	192,000	0	0
Net Profit or Loss		206,000	214,300	17,057	4,000	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		206,000	214,300	17,057	4,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,471,738	6,677,738	398,444	415,501		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,471,738		398,444		0	
Ending Fund Balance, June 30		6,677,738	6,892,038	415,501	419,501	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	219,053	2,120,110				
Other Financing Sources	8900						
Total Income		219,053	2,120,110				
Cost of Sales	5890						
Gross Profit or Loss		219,053	2,120,110				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	8,372	48,720				
Other Operating Expenses and Services	5000	532,185	1,698,524				
Capital Outlay	6000						
Total Expenditures		540,557	1,747,244				
Net Profit or Loss		(321,504)	372,866				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(321,504)	372,866				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		(321,504)				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		(321,504)	51,362				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	57,843	115,625				
Other Financing Sources	8900	1,751,462	1,745,000				
Total Income		1,809,305	1,860,625	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	101,235	5,716				
Employee Benefits	3000	49,824	3,513				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	440,800	47,074				
Capital Outlay	6000						
Total Expenditures		591,859	56,303	0	0		
Net Profit or Loss		1,217,446	1,804,322	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,217,446	1,804,322	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,286,697	7,504,143		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,286,697		0			
Ending Fund Balance, June 30		7,504,143	9,308,465	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	468,343					
Total Income		468,343	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	53,415					
Employee Benefits	3000	9,921					
Supplies and Materials	4000	14,523					
Other Operating Expenses and Services	5000	223,432					
Capital Outlay	6000						
Total Expenditures		301,291	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		167,052	0	0	0	0	0
Other Financing Sources	8900	16,259					
Other Outgo	7000	3,023					
Net Increase/(Decrease) in Fund Balance		180,288	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	845,946	1,029,399		0		0
Prior Years Adjustments	9020	3,165					
Adjusted Beginning Balance	9030	849,111		0		0	
Ending Fund Balance, June 30		1,029,399	1,029,399	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	14,343,223	15,163,205				
State Revenues	8600	441,176	441,176				
Local Revenues	8800	426,211	365,000				
Total Income		15,210,610	15,969,381	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		15,210,610	15,969,381	0	0	0	0
Other Financing Sources	8900	280,969					
Other Outgo	7000	15,476,461	191,640				
Net Increase/(Decrease) in Fund Balance		15,118	15,777,741	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	235,312	250,430		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	235,312		0		0	
Ending Fund Balance, June 30		250,430	16,028,171	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 370

Name: SAN MATEO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,016,137
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	446,670
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	1,500,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,046,720
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	280,969
51	BOOKSTORE FUND	41	CAPITAL OUTLAY PROJECTS FUND	1,000,000
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	6,555

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					146,434	
Adjustments	9020		7,713			202,878	
Adjusted Beginning Balance	9030		7,713			349,312	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,367,590			304,872	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	2,367,590	7,713		2,375,303		2,375,303
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	65,900	65,900
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	19,761	19,761
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	85,661	85,661
Other Operating Expenses and Services	5000				0	34,850	34,850
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		2,367,590	7,713	0	2,375,303	120,511	2,495,814
Ending Balance					0	533,673	533,673

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					533,673	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			533,673	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,400,000			337,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	2,400,000			2,400,000		2,400,000
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	18,241	18,241
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	234,109	234,109
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	252,350	252,350
Other Operating Expenses and Services	5000				0	14,650	14,650
Capital Outlay	6000						
Library Books	6300				0	70,000	70,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	70,000	70,000
Other Outgo	7000				0		0
Total Expenditures		2,400,000	0	0	2,400,000	337,000	2,737,000
Ending Balance					0	533,673	