



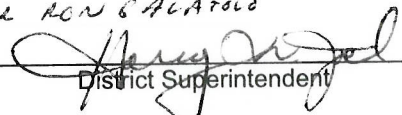
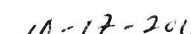
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2010-2011)
(Budget Report for Fiscal Year 2011-2012)

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 |  _____ Date |
| <i>POB RON GALATOSO</i>  _____ District Superintendent |  _____ Date |

Contact: Kathy Blackwood

(650) 358-6869

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 10, 2011. 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: 2010-2011

Budget Year: 2011-2012

District ID: 370

Name: SAN MATEO

| | Object Code | Activity (ECSA) | Activity (ECSB) | Activity (ECSX) | |
|---|-------------|---------------------------|-----------------|-----------------|------------|
| | | ECS 84362 A | ECS 84362 B | Excluded | |
| Academic Salaries | | Instructional Salary Cost | Total CEE | Activities | |
| | | AC 0100-5900 & AC 6110 | AC 0100 - 6799 | AC 6800 - 7390 | Total |
| Instructional Salaries | | | | | |
| Contract or Regular | 1100 | 19,103,972 | 19,110,585 | | 19,110,585 |
| Other | 1300 | 12,849,521 | 12,913,964 | | 12,913,964 |
| Total Instructional Salaries | | 31,953,493 | 32,024,549 | 0 | 32,024,549 |
| Non-Instructional Salaries | | | | | |
| Contract or Regular | 1200 | | 9,364,553 | | 9,364,553 |
| Other | 1400 | | 906,328 | | 906,328 |
| Total Non-Instructional Salaries | | 0 | 10,270,881 | 0 | 10,270,881 |
| Total Academic Salaries | | 31,953,493 | 42,295,430 | 0 | 42,295,430 |
| Classified Salaries | | | | | |
| Non-Instructional Salaries | | | | | |
| Regular Status | 2100 | | 17,903,940 | | 17,903,940 |
| Other | 2300 | | 1,351,905 | | 1,351,905 |
| Total Non-Instructional Salaries | | 0 | 19,255,845 | 0 | 19,255,845 |
| Instructional Aides | | | | | |
| Regular Status | 2200 | 1,324,611 | 1,212,550 | | 1,212,550 |
| Other | 2400 | 233,594 | 237,631 | | 237,631 |
| Total Instructional Aides | | 1,558,205 | 1,450,181 | 0 | 1,450,181 |
| Total Classified Salaries | | 1,558,205 | 20,706,026 | 0 | 20,706,026 |
| Employee Benefits | 3000 | 14,891,439 | 25,046,008 | | 25,046,008 |
| Supplies and Materials | 4000 | | 1,448,269 | | 1,448,269 |
| Other Operating Expenses | 5000 | 362,646 | 9,764,028 | | 9,764,028 |
| Equipment Replacement | 6420 | | 726 | | 726 |
| Total Expenditures Prior to Exclusions | | 48,765,783 | 99,260,487 | 0 | 99,260,487 |

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 370

Name: SAN MATEO

| | | Activity (ECSA) | Activity (ECSB) | Activity (ECSX) | |
|---|--------------------|---------------------------|-----------------|-----------------|-----------|
| | | ECS 84362 A | ECS 84362 B | Excluded | |
| | | Instructional Salary Cost | Total CEE | Activities | |
| Exclusions | | AC 0100-5900 & AC 6110 | AC 0100 - 6799 | AC 6800 - 7390 | Total |
| Activities to Exclude | TOP Code | | | | |
| Instructional Staff-Retirees' Benefits and Retirement Incentives | 5900 | 2,700,729 | 6,170,896 | | 6,170,896 |
| Student Health Services Above Amount Collected | 6441 | | | | 0 |
| Student Transportation | 6491 | | 62,007 | | 62,007 |
| Noninstructional Staff-Retirees' Benefits and Retirement Incentives | 6740 | | 1,065,783 | | 1,065,783 |
| Objects to Exclude | Object Code | | | | |
| Rents and Leases | 5060 | | 110 | | 110 |
| Lottery Expenditures | | | | | |
| Academic Salaries | 1000 | | 2,086,588 | | 2,086,588 |
| Classified Salaries | 2000 | | | | 0 |
| Employee Benefits | 3000 | | | | 0 |
| Supplies and Materials | 4000 | | | | |
| Software | 4100 | | | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 |
| Instructional Supplies & Materials | 4300 | | 173,941 | | 173,941 |
| Noninstructional, Supplies & Materials | 4400 | | 347,883 | | 347,883 |
| Total Supplies and Materials | | 0 | 521,824 | 0 | 521,824 |
| Other Operating Expenses and Services | 5000 | | | | 0 |

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | | 2,700,729 | 9,907,208 | 0 | 9,907,208 |
| Total for ECS 84362, 50% Law | | 46,065,054 | 89,353,279 | 0 | 89,353,279 |
| Percent of CEE (Instructional Salary Cost / Total CEE) | | 51.55% | 100.00% | | |
| 50% of Current Expense of Education | | | 44,676,640 | | |
| Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year | | | | | |
| Amount Required to be Expended for Salaries of Classroom Instructors | | 46,065,054 | 89,353,279 | 0 | 89,353,279 |
| Reconciliation to Unrestricted General Fund Expenditures | | | | | |
| Total Expenditures Prior to Exclusions | | 48,765,783 | 99,260,487 | 0 | 99,260,487 |
| Capital Expenditures | 6000 | | 71,044 | 2,200 | 73,244 |
| Equipment Replacement (Back out) | 6420 | | 0 | 0 | 0 |
| Total Unrestricted General Fund Expenditures | | 48,765,783 | 99,331,531 | 2,200 | 99,333,731 |

For Year Ended June 30, 2011

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 | 457,409 | | 457,409 |
| In County Treasury | 9112 | 13,148,308 | 9,305,035 | 22,453,343 |
| Cash With Fiscal Agents | 9113 | 21,008 | | 21,008 |
| Revolving Cash Accounts | 9114 | 70,000 | | 70,000 |
| Investments (at cost) | 9120 | 10,089,106 | | 10,089,106 |
| Accounts Receivable | 9130 | 12,431,950 | 3,013,871 | 15,445,821 |
| Due from Other Funds | 9140 | 180,652 | 649,355 | 830,007 |
| Inventories, Stores, and Prepaid Items | 9200 | | | |
| Inventories and Stores | 9210 | | | 0 |
| Prepaid Items | 9220 | 57,937 | 7,949 | 65,886 |
| TOTAL ASSETS | | 36,456,370 | 12,976,210 | 49,432,580 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | |
| Accounts Payable | 9510 | 8,431,732 | 1,050,187 | 9,481,919 |
| Accrued Salaries and Wages Payable | 9520 | 657,459 | | 657,459 |
| Compensated Absences Payable Current | 9530 | | | 0 |
| Due to Other Funds | 9540 | 743,578 | 68,604 | 812,182 |
| Temporary Loans | 9550 | | | 0 |
| Current Portion of Long-Term Debt | 9560 | | | 0 |
| Deferred Revenues | 9570 | 5,997,969 | 5,055,544 | 11,053,513 |
| TOTAL LIABILITIES | | 15,830,738 | 6,174,335 | 22,005,073 |

For Year Ended June 30, 2011

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 | 20,625,632 | | 20,625,632 |
| Amounts Restricted by Law for Specific Purposes | 9712 | | 6,801,875 | 6,801,875 |
| Reserve for Encumbrances Credit | 9713 | | | 0 |
| Reserve for Encumbrances Debit | 9714 | | | 0 |
| Reserve for Debt Services | 9715 | | | 0 |
| Total Reserved Fund Balance | | 20,625,632 | 6,801,875 | 27,427,507 |
| 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 | | | 0 |
| Total Designated Fund Balance | | 0 | 0 | 0 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | | 0 |
| TOTAL FUND EQUITY | | 20,625,632 | 6,801,875 | 27,427,507 |
| TOTAL LIABILITIES AND FUND EQUITY | | 36,456,370 | 12,976,210 | 49,432,580 |

- 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, 2011

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 | 21,805,760 | | 176,720 |
| Cash With Fiscal Agents | 9113 | | | |
| Investments (at cost) | 9120 | | | 197 |
| Accounts Receivable | 9130 | 57,280 | | 545 |
| Due from Other Funds | 9140 | | | |
| TOTAL ASSETS | | 21,863,040 | 0 | 177,462 |
| 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, 2011

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 | 21,863,040 | | 177,462 |
| Reserve for Encumbrances Credit | 9713 | | | |
| Reserve for Encumbrances Debit | 9714 | | | |
| Reserve for Debt Services | 9715 | | | |
| Total Reserved Fund Balance | | 21,863,040 | 0 | 177,462 |
| 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 | | 21,863,040 | 0 | 177,462 |
| TOTAL LIABILITIES AND FUND EQUITY | | 21,863,040 | 0 | 177,462 |

- 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, 2011

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 | | | | | | 17,897,692 |
| In County Treasury | 9112 | | | 2,731,886 | | | |
| Cash With Fiscal Agents | 9113 | | | | | | |
| Revolving Cash Accounts | 9114 | | | | | | |
| Investments (at cost) | 9120 | | | | | | 7,721,463 |
| Accounts Receivable | 9130 | | | 38,778 | | | 922,414 |
| Due from Other Funds | 9140 | | | 115,998 | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | | | |
| Inventories and Stores | 9210 | | | | | | |
| Prepaid Items | 9220 | | | | | | |
| TOTAL ASSETS | | 0 | 0 | 2,886,662 | 0 | 0 | 26,541,569 |
| LIABILITIES | | | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | | | |
| Accounts Payable | 9510 | | | 12,196 | | | 3,267 |
| Accrued Salaries and Wages Payable | 9520 | | | | | | |
| Compensated Absences Payable Current | 9530 | | | | | | |
| Due to Other Funds | 9540 | | | 5,007 | | | |
| Temporary Loans | 9550 | | | | | | |
| Current Portion of Long-Term Debt | 9560 | | | | | | |
| Deferred Revenues | 9570 | | | 11,183 | | | 656 |
| TOTAL LIABILITIES | | 0 | 0 | 28,386 | 0 | 0 | 3,923 |

- 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, 2011

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 | | | 2,858,276 | | | 26,537,646 |
| Reserve for Encumbrances Credit | 9713 | | | | | | |
| Reserve for Encumbrances Debit | 9714 | | | | | | |
| Reserve for Debt Services | 9715 | | | | | | |
| Total Reserved Fund Balance | | 0 | 0 | 2,858,276 | 0 | 0 | 26,537,646 |
| 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 | 2,858,276 | 0 | 0 | 26,537,646 |
| TOTAL LIABILITIES AND FUND EQUITY | | 0 | 0 | 2,886,662 | 0 | 0 | 26,541,569 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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 | 149,128,213 | |
| Cash With Fiscal Agents | 9113 | | |
| Revolving Cash Accounts | 9114 | | |
| Investments (at cost) | 9120 | 5,000 | |
| Accounts Receivable | 9130 | 4,088,764 | |
| Due from Other Funds | 9140 | 232,714 | |
| Inventories, Stores, and Prepaid Items | 9200 | | |
| Inventories and Stores | 9210 | | |
| Prepaid Items | 9220 | 539,963 | |
| TOTAL ASSETS | | 153,994,654 | 0 |
| LIABILITIES | | | |
| Current Liabilities and Deferred Revenue | 9500 | | |
| Accounts Payable | 9510 | 8,956,747 | |
| Accrued Salaries and Wages Payable | 9520 | | |
| Compensated Absences Payable Current | 9530 | | |
| Due to Other Funds | 9540 | 376,197 | |
| Temporary Loans | 9550 | | |
| Current Portion of Long-Term Debt | 9560 | | |
| Deferred Revenues | 9570 | 45,351 | |
| TOTAL LIABILITIES | | 9,378,295 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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 | 144,616,359 | |
| Reserve for Encumbrances Credit | 9713 | | |
| Reserve for Encumbrances Debit | 9714 | | |
| Reserve for Debt Services | 9715 | | |
| Total Reserved Fund Balance | | 144,616,359 | 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 | | 144,616,359 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 153,994,654 | 0 |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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 | 3,108,418 | 307,526 | | 460,935 |
| Cash With Fiscal Agents | 9113 | 35,312 | | | 612,488 |
| Revolving Cash Accounts | 9114 | | | | |
| Investments (at cost) | 9120 | 2,065,933 | 34,424 | | |
| Accounts Receivable | 9130 | 220,868 | 27,382 | | 65,580 |
| Due from Other Funds | 9140 | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | |
| Inventories and Stores | 9210 | 1,944,237 | | | |
| Prepaid Items | 9220 | | | | 6,331 |
| Fixed Assets | 9300 | | | | |
| Sites | 9310 | | | | |
| Site Improvements | 9320 | 612,684 | 17,342 | | |
| Accumulated Depreciation Site Improvements | 9321 | 421,061 | 17,342 | | |
| Buildings | 9330 | | | | |
| Accumulated Depreciation Buildings | 9331 | | | | |
| Library Books | 9340 | | | | |
| Equipment | 9350 | | | | |
| Accumulated Depreciation Equipment | 9351 | | | | |
| Work in Progress | 9360 | | | | |
| Total Fixed Assets | | 191,623 | 0 | 0 | 0 |
| TOTAL ASSETS | | 7,566,391 | 369,332 | 0 | 1,145,334 |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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 | 692,814 | 34,729 | | 186,279 |
| 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 | | | | 174,128 |
| Total Current Liabilities and Deferred Revenue | | 692,814 | 34,729 | 0 | 1,360,407 |
| Long-Term Liabilities | 9600 | | | | |
| Bonds Payable | 9610 | | | | |
| Revenue Bonds Payable | 9620 | | | | |
| Certificates of Participation | 9630 | | | | 909 |
| 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 | 909 |
| TOTAL LIABILITIES | 968 | 692,814 | 34,729 | 0 | 1,361,316 |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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 | 6,873,577 | 334,603 | | (215,984) |
| Investment in General Fixed Assets | 9890 | | | | |
| TOTAL FUND EQUITY | | 6,873,577 | 334,603 | 0 | (215,984) |
| TOTAL LIABILITIES AND FUND EQUITY | | 7,566,391 | 369,332 | 0 | 1,145,332 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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 | 10,248,748 | |
| Cash With Fiscal Agents | 9113 | 40,000 | |
| 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 | | 10,288,748 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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 | 11,309 | |
| 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 | | 1,659,309 | 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 | 1,659,309 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 370

Name: SAN MATEO

| Description | CA (Object) | 61 Self-Insurance Fund | 69 Other Internal Service Fund |
|---|----------------|---------------------------|--------------------------------------|
| FUND EQUITY | | | |
| Fund Balance Reserved | 9710 | | |
| NonCash Assets | 9711 | | |
| Amonts Restricted by Law for Specific Purposes | 9712 | 8,629,439 | |
| Reserve for Encumbrances Credit | 9713 | | |
| Reserve for Encumbrances Debit | 9714 | | |
| Reserve for Debt Services | 9715 | | |
| Total Reserved Fund Balance | | 8,629,439 | 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 | | 8,629,439 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 10,288,748 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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 | 1,498,525 | | | 599,266 | | | | |
| Cash With Fiscal Agents | 9113 | 448,687 | | | | | | | |
| Revolving Cash Accounts | 9114 | 50 | | | | | | | |
| Investments (at cost) | 9120 | | | | | | | | |
| Accounts Receivable | 9130 | 1,060,881 | | | 693,615 | | | | |
| Due from Other Funds | 9140 | | | | 14,667 | | | | |
| Student Loans Receivable | 9150 | 10,303 | | | | | | | |
| 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 | 132,256 | | | | | | | |
| Accumulated Depreciation Equipment | 9351 | 128,920 | | | | | | | |
| Work in Progress | 9360 | | | | | | | | |
| Total Fixed Assets | | 3,336 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | | 3,021,782 | 0 | 0 | 1,307,548 | 0 | 0 | 0 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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 | 1,830,617 | | | 865,352 | | | | |
| 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 | | | | 157,917 | | | | |
| Total Current Liabilities and Deferred Revenue | | 1,830,617 | 0 | 0 | 1,023,269 | 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 | 1,830,617 | 0 | 0 | 1,023,269 | 0 | 0 | 0 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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 | 1,191,165 | | | 284,279 | | | | |
| Reserve for Encumbrances Credit | 9713 | | | | | | | | |
| Reserve for Encumbrances Debit | 9714 | | | | | | | | |
| Reserve for Debt Services | 9715 | | | | | | | | |
| Total Reserved Fund Balance | | 1,191,165 | 0 | 0 | 284,279 | 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 | | 1,191,165 | 0 | 0 | 284,279 | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 3,021,782 | 0 | 0 | 1,307,548 | 0 | 0 | 0 | 0 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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 | | 2,467,579 | 2,467,579 |
| Workforce Investment Act | 8130 | | 1,444,779 | 1,444,779 |
| Temporary Assistance for Needy Families (TANF) | 8140 | | 129,428 | 129,428 |
| Student Financial Aid | 8150 | | | 0 |
| Veterans Education | 8160 | | | 0 |
| Vocational and Technical Education Act (VATEA) | 8170 | | 769,411 | 769,411 |
| Other Federal Revenues | 8190 | | 672,957 | 672,957 |
| Total Federal Revenues | 8100 | 0 | 5,484,154 | 5,484,154 |
| State Revenues | 8600 | | | |
| General Apportionments | 8610 | | | 0 |
| Apprenticeship Apportionment | 8611 | 62,150 | | 62,150 |
| State General Apportionment | 8612 | 42,866,372 | | 42,866,372 |
| Other General Apportionment | 8613 | 81,028 | | 81,028 |
| General Categorical Programs | 8620 | | | |
| Child Development | 8621 | | | 0 |
| Extended Opportunity Programs and Services(EOPS) | 8622 | | 1,172,802 | 1,172,802 |
| Disabled Students Programs and Services(DSPS) | 8623 | | 1,047,340 | 1,047,340 |
| Temporary Assistance for Needy Families (TANF) | 8624 | | | 0 |
| California Work Opportunity and Responsibility to Kids (CalWORKs) | 8625 | | 356,255 | 356,255 |
| Telecommunications and Technology Infrastructure Program (TTIP) | 8626 | | 368,574 | 368,574 |
| Other General Categorical Programs | 8627 | | 2,444,927 | 2,444,927 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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 | | 2,513,117 | 2,513,117 |
| State Tax Subventions | 8670 | | | |
| Homeowners' Property Tax Relief | 8671 | 647,389 | | 647,389 |
| Timber Yield Tax | 8672 | 2,552 | | 2,552 |
| Other State Tax Subventions | 8673 | 1,290 | | 1,290 |
| State Non-Tax Revenues | 8680 | | | |
| State Lottery Proceeds | 8681 | 2,779,356 | 499,536 | 3,278,892 |
| State Mandated Costs | 8685 | 710,658 | | 710,658 |
| Other State Non-Tax Revenues | 8686 | 636,983 | | 636,983 |
| Other State Revenues | 8690 | 1,811 | | 1,811 |
| Total State Revenues | 8600 | 47,789,589 | 8,402,551 | 56,192,140 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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 | 51,931,724 | | 51,931,724 |
| Tax Allocation, Supplemental Roll | 8812 | 1,285,025 | | 1,285,025 |
| Tax Allocation, Unsecured Roll | 8813 | 4,216,109 | | 4,216,109 |
| Prior Years Taxes | 8816 | 276,156 | | 276,156 |
| Education Revenues Augmentation Fund (ERAF) | 8817 | 392,912 | | 392,912 |
| Redevelopment Agency Funds | 8818 | 209,235 | | 209,235 |
| Contributions, Gifts, Grants, and Endowments | 8820 | 12,419 | 2,432,844 | 2,445,263 |
| Contract Services | 8830 | | | |
| Contract Instructional Services | 8831 | | 282,482 | 282,482 |
| Other Contranct Services | 8832 | 184,138 | | 184,138 |
| Sales and Commissions | 8840 | 124,873 | 23,453 | 148,326 |
| Rentals and Leases | 8850 | 1,212,604 | 102,403 | 1,315,007 |
| Interest and Investment Income | 8860 | 614,440 | | 614,440 |
| Student Fees and Charges | 8870 | | | |
| Community Services Classes | 8872 | 1,137,099 | 2,725 | 1,139,824 |
| Dormitory | 8873 | | | 0 |
| Enrollment | 8874 | 6,650,255 | | 6,650,255 |
| Field Trips and Use of Nondistrict Facilities | 8875 | | | 0 |
| Health Services | 8876 | | 932,929 | 932,929 |
| Instructional Materials Fees and Sales of Materials | 8877 | | | 0 |
| Insurance | 8878 | | | 0 |
| Student Records | 8879 | 111,597 | | 111,597 |
| Nonresident Tuition | 8880 | 1,821,740 | | 1,821,740 |
| Parking Services and Public Transportation | 8881 | | 1,313,121 | 1,313,121 |
| Other Student Fees and Charges | 8885 | 6,017 | 530,746 | 536,763 |
| Other Local Revenues | 8890 | 187,325 | 2,160,365 | 2,347,690 |
| Total Local Revenues | 8800 | 70,373,668 | 7,781,068 | 78,154,736 |
| Total Revenues | | 118,163,257 | 21,667,773 | 139,831,030 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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 | 43,985 | | 43,985 |
| Proceeds of Long-Term Debt | 8940 | | | 0 |
| Incoming Transfers -- (8981/8982/8983) | 898# | 285,000 | 3,520,239 | 3,805,239 |
| Total Other Financing Sources | 8900 | 328,985 | 3,520,239 | 3,849,224 |
| Total Revenues and Other Financing Sources | | 118,492,242 | 25,188,012 | 143,680,254 |

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 Natual Resources | 0100 | 33,204 | 5,823 | 635 | | | 39,662 |
| Architecture and Environmental Design | 0200 | 50,255 | 5,702 | 665 | | | 56,622 |
| Environmental Sciences and Technologies | 0300 | 58,878 | 210,097 | 738,839 | | | 1,007,814 |
| Biological Sciences | 0400 | 2,185,619 | 851,747 | 181,678 | | | 3,219,044 |
| Business and Management | 0500 | 2,433,310 | 801,048 | 127,634 | | | 3,361,992 |
| Communications | 0600 | 593,369 | 319,603 | 64,020 | | | 976,992 |
| Computer and Information Science | 0700 | 505,446 | 140,020 | 3,245 | | | 648,711 |
| Education | 0800 | 2,533,934 | 768,193 | 360,705 | 26,488 | | 3,689,320 |
| Engineering and Related Industrial Technology | 0900 | 1,353,023 | 734,427 | 923,579 | 343,560 | | 3,354,589 |
| Fine and Applied Arts | 1000 | 2,508,551 | 627,457 | 153,079 | | | 3,289,087 |
| Foreign language | 1100 | 535,294 | 134,983 | 12,473 | | | 682,750 |
| Health | 1200 | 1,599,658 | 824,560 | 172,231 | | | 2,596,449 |
| Consumer Education And Home Economics | 1300 | 980,897 | 626,534 | 86,397 | | | 1,693,828 |
| Law | 1400 | | | | | | 0 |
| Humanities(Letters) | 1500 | 5,313,456 | 1,496,493 | 112,068 | | | 6,922,017 |
| Library Science | 1600 | 6,862 | 2,132 | | | | 8,994 |
| Mathematics | 1700 | 3,641,590 | 1,313,468 | 530,059 | | | 5,485,117 |
| Military Studies | 1800 | | | | | | 0 |
| Physical Sciences | 1900 | 2,093,116 | 1,168,833 | 219,631 | 64,178 | | 3,545,758 |
| Psychology | 2000 | 895,854 | 232,816 | 5,667 | | | 1,134,337 |
| Public Affairs and Services | 2100 | 501,774 | 199,485 | 34,813 | | | 736,072 |
| Social Sciences | 2200 | 2,923,481 | 770,612 | 21,060 | | | 3,715,153 |
| Commercial Services | 3000 | 1,057,823 | 742,628 | 69,011 | | | 1,869,462 |
| Interdisciplinary Studies | 4900 | 2,659,187 | 2,210,540 | 323,439 | | | 5,193,166 |
| Instruc Staff-Retirees' Bnfts & Retire Incents | 5900 | | 6,225,923 | | | | 6,225,923 |
| Sub-Total Instructional Activites | | 34,464,581 | 20,413,124 | 4,140,928 | 434,226 | | 59,452,859 |
| Total Expenditures for GF Activities* | | 34,727,832 | 70,775,602 | 18,281,097 | 579,365 | 12,813,137 | 137,177,033 |

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | | 5,361,234 | 143,360 | | | 5,504,594 |
| Course and Curriculum Development | 6020 | | 369,788 | 284,898 | | | 654,686 |
| Academic / Faculty Senate | 6030 | | | | | | 0 |
| Other Instructional Administration & Governance | 6090 | | | | | | 0 |
| Total Instructional Admin. & Governance | | 0 | 5,731,022 | 428,258 | 0 | 0 | 6,159,280 |
| Instructional Support Services | 6100 | | | | | | |
| Learning Center | 6110 | 261,374 | 551,672 | 77,157 | | | 890,203 |
| Library | 6120 | | 2,063,856 | 306,942 | 104,561 | | 2,475,359 |
| Media | 6130 | | 367,798 | 56,165 | | | 423,963 |
| Museums and Galleries | 6140 | | | | 6,600 | | 6,600 |
| Academic Information Systems and Technology | 6150 | | | | | | 0 |
| Other Instructional Support Services | 6190 | | | | | | 0 |
| Total Instructional Support Services | | 261,374 | 2,983,326 | 440,264 | 111,161 | 0 | 3,796,125 |
| Admissions and Records | 6200 | | 2,900,815 | 189,580 | | | 3,090,395 |
| Student Counseling and Guidance | 6300 | | | | | | |
| Counseling and Guidance | 6310 | | 5,275,288 | 386,899 | | | 5,662,187 |
| 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 | 5,275,288 | 386,899 | 0 | 0 | 5,662,187 |

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | | 459,283 | 12,373 | | | 471,656 |
| Health Services | 6440 | | 979 | 1,104 | | | 2,083 |
| Student Personnel Administration | 6450 | | 197,230 | 59,680 | | | 256,910 |
| Financial Aid Administration | 6460 | | 1,591,420 | 79,738 | | | 1,671,158 |
| Job Placement Services | 6470 | | | | | | 0 |
| Veterans Services | 6480 | | | 678 | | | 678 |
| Miscellaneous Student Services | 6490 | | 3,232,111 | 563,114 | | | 3,795,225 |
| Total Other Student Services | | 0 | 5,481,023 | 716,687 | 0 | 0 | 6,197,710 |
| Operation and maintenance of Plant | 6500 | | | | | | |
| Building Maintenance and Repairs | 6510 | | 1,259,572 | 233,957 | 726 | | 1,494,255 |
| Custodial Services | 6530 | | 2,857,632 | 200,850 | | | 3,058,482 |
| Grounds Maintenance and Repairs | 6550 | | 648,641 | 13,568 | | | 662,209 |
| Utilities | 6570 | | | 3,600,726 | | | 3,600,726 |
| Other Operations and Maintenance of Plant | 6590 | | 894,130 | 628,326 | 3,305 | | 1,525,761 |
| Total Operation and Maintenance of Plant | 6500 | 0 | 5,659,975 | 4,677,427 | 4,031 | 0 | 10,341,433 |
| Planning, Policymaking and Coordinations | 6600 | | 3,988,626 | 1,554,181 | 3,305 | | 5,546,112 |

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | | 1,139,781 | 437,223 | | | 1,577,004 |
| Fiscal Operations | 6720 | | 4,012,274 | 786,926 | | | 4,799,200 |
| Human Resources Management | 6730 | | 1,077,201 | 109,663 | | | 1,186,864 |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740 | | 514,766 | | | | 514,766 |
| Staff Development | 6750 | | 33,227 | 106,495 | | | 139,722 |
| Staff Diversity | 6760 | | 274 | 2,943 | | | 3,217 |
| Logistical Services | 6770 | | 1,530,319 | 179,033 | | | 1,709,352 |
| Management Information Systems | 6780 | | 3,316,570 | 1,522,525 | 24,442 | | 4,863,537 |
| Other General Institutional Support Services | 6790 | | 102,731 | 106,197 | | | 208,928 |
| Total General Institutional Support Services | 6700 | 0 | 11,727,143 | 3,251,005 | 24,442 | 0 | 15,002,590 |
| Community Services & Economic Development | 6800 | | | | | | |
| Community Recreation | 6810 | | | | | | 0 |
| Community Service Classes | 6820 | 1,877 | 272,721 | 348,268 | | | 622,866 |
| Community Use of Facilities | 6830 | | 276,689 | 7,158 | | | 283,847 |
| Economic Development | 6840 | | 209,675 | 62,979 | | | 272,654 |
| Other Community Services & Economic Development | 6880 | | 34,476 | | | | 34,476 |
| Total Community Services | 6800 | 1,877 | 793,561 | 418,405 | 0 | 0 | 1,213,843 |

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | | | 21,735 | | | 21,735 |
| Child Development Centers | 6920 | | 127,393 | 445 | | | 127,838 |
| Farm Operations | 6930 | | | | | | 0 |
| Food Services | 6940 | | | | | | 0 |
| Parking | 6950 | | | | | | 0 |
| Student and Co-Curricular Activities | 6960 | | 929,324 | 540,953 | | | 1,470,277 |
| Student Housing | 6970 | | 1,754,058 | 172,955 | | | 1,927,013 |
| Other Ancillary Services | 6990 | | | | | | 0 |
| Total Ancillary Services | 6900 | 0 | 2,810,775 | 736,088 | 0 | 0 | 3,546,863 |
| Auxiliary Operations | 7000 | | | | | | |
| Contract Education | 7010 | | 47,165 | 37,819 | | | 84,984 |
| Other Auxiliary Operations | 7090 | | 2,895,040 | 1,303,556 | | | 4,198,596 |
| Total Auxiliary Operations | 7000 | 0 | 2,942,205 | 1,341,375 | 0 | 0 | 4,283,580 |

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | | 68,719 | | 2,200 | | 70,919 |
| 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 | | | | | 12,029,897 | 12,029,897 |
| Student Aid | 7320 | | | | | 783,240 | 783,240 |
| Other Outgo | 7330 | | | | | | 0 |
| Total Transfers, Student Aid and Other Outgo | 7300 | 0 | 0 | 0 | 0 | 12,813,137 | 12,813,137 |
| Sub-Total Non-Instructional Activites | | 263,251 | 50,362,478 | 14,140,169 | 145,139 | 12,813,137 | 77,724,174 |
| Total Expenditures General Fund: activities * | | 34,727,832 | 70,775,602 | 18,281,097 | 579,365 | 12,813,137 | 137,177,033 |

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN MATEO

| | | | | |
|-----|---|-----------|-----|---------------|
| I. | 2011-2012 Appropriations Limit: | | | |
| A. | 2010-2011 Appropriations Limit: | | | \$156,233,160 |
| B. | 2011-2012 Price Factor: | 1.0251 | | |
| C. | Population factor: | | | |
| | 1. 2009-2010 Second Period Actual FTES | 22,785.00 | | |
| | 2. 2010-2011 Second Period Actual FTES | 21,723.00 | | |
| | 3. 2010-2011 Population change factor (C2/C1) | 0.9534 | | |
| D. | 2010-2011 Limit adjusted by inflation and population factors (A * B * C.3) | | | \$152,691,407 |
| 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) | | | \$152,691,407 |
| 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. | 2011-2012 Appropriations Limit (D + E.3 - F.3) | | | \$152,691,407 |
| II. | 2011-2012 Appropriations Subject to Limit: | | | |
| A. | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) | | | 41,933,937 |
| B. | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) | | | 325,895 |
| C. | Local Property taxes | | | 52,153,569 |
| D. | Estimated excess Debt Service taxes | | | 0 |
| E. | Estimated Parcel taxes, Square Foot taxes, etc. | | | 0 |
| F. | Interest on proceeds of taxes | | | 950,000 |
| G. | Local appropriations from taxes for unreimbursed State, court, and federal mandates | | | 0 |
| H. | 2011-2012 Appropriations Subject to Limit | | | \$95,363,401 |

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | | | 5,484,154 | 5,063,378 | 5,484,154 | 5,063,378 |
| State Revenues | 8600 | 47,789,589 | 46,860,944 | 8,402,551 | 10,493,841 | 56,192,140 | 57,354,785 |
| Local Revenues | 8800 | 70,373,668 | 60,053,582 | 7,781,068 | 9,002,612 | 78,154,736 | 69,056,194 |
| Total Revenues | | 118,163,257 | 106,914,526 | 21,667,773 | 24,559,831 | 139,831,030 | 131,474,357 |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | 42,396,367 | 47,240,210 | 4,243,360 | 4,052,589 | 46,639,727 | 51,292,799 |
| Classified Salaries | 2000 | 22,084,997 | 25,091,638 | 7,797,160 | 7,915,844 | 29,882,157 | 33,007,482 |
| Employee Benefits | 3000 | 25,532,464 | 26,240,814 | 3,449,086 | 3,688,633 | 28,981,550 | 29,929,447 |
| Supplies and Materials | 4000 | 1,808,173 | 11,692,769 | 2,404,597 | 3,793,510 | 4,212,770 | 15,486,279 |
| Other Operating Expenses and Services | 5000 | 10,289,500 | 17,795,541 | 3,778,827 | 6,326,401 | 14,068,327 | 24,121,942 |
| Capital Outlay | 6000 | 73,244 | 63,209 | 506,121 | 137,732 | 579,365 | 200,941 |
| Total Expenditures | | 102,184,745 | 128,124,181 | 22,179,151 | 25,914,709 | 124,363,896 | 154,038,890 |
| Excess /(Deficiency) of Revenues over Expenditures | | 15,978,512 | (21,209,655) | (511,378) | (1,354,878) | 15,467,134 | (22,564,533) |
| Other Financing Sources | 8900 | 328,985 | | 3,520,239 | 1,305,059 | 3,849,224 | 1,305,059 |
| Other Outgo | 7000 | 11,659,746 | 1,412,104 | 1,153,391 | 1,444,569 | 12,813,137 | 2,856,673 |
| Net Increase/(Decrease) in Fund Balance | | 4,647,751 | (22,621,759) | 1,855,470 | (1,494,388) | 6,503,221 | (24,116,147) |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 15,977,880 | 20,625,631 | 4,946,406 | 6,801,876 | 20,924,286 | 27,427,507 |
| Prior Years Adjustments | 9020 | | | | | 0 | |
| Adjusted Beginning Balance | 9030 | 15,977,880 | | 4,946,406 | | 20,924,286 | |
| Ending Fund Balance, June 30 | | 20,625,631 | (1,996,128) | 6,801,876 | 5,307,488 | 27,427,507 | 3,311,360 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | 181,714 | 117,300 | | | | |
| Local Revenues | 8800 | 27,993,290 | 27,591,800 | | | 16,232 | 16,000 |
| Total Revenues | | 28,175,004 | 27,709,100 | 0 | 0 | 16,232 | 16,000 |
| 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 | 11,200,000 | 12,995,000 | | | | |
| Debt Interest and Other Service Charges | 7120 | 15,163,990 | 14,669,116 | | | | |
| Transfers Outgoing | 7300 & 7400 | | | | | | |
| Reserve for Contingencies | 7900 | | | | | | |
| Total Other Outgo | 7000 | 26,363,990 | 27,664,116 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources / (Other Outgo) | 8900 & 7000 | (26,363,990) | (27,664,116) | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | | 1,811,014 | 44,984 | 0 | 0 | 16,232 | 16,000 |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 20,052,025 | 21,863,039 | | 0 | 161,230 | 177,462 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 20,052,025 | | 0 | | 161,230 | |
| Ending Fund Balance, June 30 | | 21,863,039 | 21,908,023 | 0 | 0 | 177,462 | 193,462 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | | | | | 137,917 | 202,800 |
| State Revenues | 8600 | | | | | 226,221 | 307,800 |
| Local Revenues | 8800 | | | | | 7,300,123 | 7,328,851 |
| Total Income | | 0 | 0 | 0 | 0 | 7,664,261 | 7,839,451 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | 3,586,024 | 5,694,649 |
| Classified Salaries | 2000 | | | | | 895,502 | 1,962,608 |
| Employee Benefits | 3000 | | | | | 740,356 | 1,343,176 |
| Supplies and Materials | 4000 | | | | | 107,424 | 297,932 |
| Other Operating Expenses and Services | 5000 | | | | | 63,645 | 1,439,267 |
| Capital Outlay | 6000 | | | | | 7,480 | |
| Total Expenditures | | 0 | 0 | 0 | 0 | 5,400,431 | 10,737,632 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | 0 | 0 | 2,263,830 | (2,898,181) |
| Other Financing Sources | 8900 | | | | | 406,988 | 232,145 |
| Other Outgo | 7000 | | | | | 1,260 | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | 2,669,558 | (2,666,036) |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 | 188,718 | 2,858,276 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 188,718 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 0 | 0 | 2,858,276 | 192,240 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | 207,500 |
| Total Income | | 0 | 0 | 0 | 0 | 298,720 | 207,500 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | | | | | (54) | |
| Other Operating Expenses and Services | 5000 | | | | | 48,661 | 30,000 |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 0 | 0 | 0 | 0 | 48,607 | 30,000 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | 0 | 0 | 250,113 | 177,500 |
| Other Financing Sources | 8900 | | | | | 4,957,148 | 2,380,000 |
| Other Outgo | 7000 | | | | | 10,000,000 | 10,000,000 |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | (4,792,739) | (7,442,500) |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 | 33,749,527 | 28,956,788 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 33,749,527 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 0 | 0 | 28,956,788 | 21,514,288 |

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | 4,908,777 | | | |
| Local Revenues | 8800 | 7,555,907 | 7,300,015 | | |
| Total Income | | 12,464,684 | 7,300,015 | 0 | 0 |
| Expenditures | | | | | |
| Academic Salaries | 1000 | 192,394 | 30,000 | | |
| Classified Salaries | 2000 | 3,007,828 | 2,602,134 | | |
| Employee Benefits | 3000 | 1,101,962 | 733,672 | | |
| Supplies and Materials | 4000 | 8,066,779 | 534,352 | | |
| Other Operating Expenses and Services | 5000 | 9,727,636 | 8,311,549 | | |
| Capital Outlay | 6000 | 73,094,574 | 136,403,400 | | |
| Total Expenditures | | 95,191,173 | 148,615,107 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | (82,726,489) | (141,315,092) | 0 | 0 |
| Other Financing Sources | 8900 | 9,078,207 | 1,116,000 | | |
| Other Outgo | 7000 | 285,000 | | | |
| Net Increase/(Decrease) in Fund Balance | | (73,933,282) | (140,199,092) | 0 | 0 |
| Beginning Fund Balance: | | | | | |
| Net Beginning Balance, July 1 | 9010 | 218,549,642 | 144,616,360 | | 0 |
| Prior Years Adustments | 9020 | | | | |
| Adjusted Beginning Balance | 9030 | 218,549,642 | | 0 | |
| Ending Fund Balance, June 30 | | 144,616,360 | 4,417,268 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

| Description | Object Code | FUND: 51 | | FUND 52 | | FUND 53 | |
|--|-------------|----------------|-----------|----------------|---------|-----------------|--------|
| | | BOOKSTORE FUND | | CAFETERIA FUND | | FARM OPERATIONS | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Local Revenues | 8800 | 7,568,798 | 7,650,000 | 198,702 | 237,000 | | |
| Other Financing Sources | 8900 | | | | | | |
| Total Income | | 7,568,798 | 7,650,000 | 198,702 | 237,000 | 0 | 0 |
| Cost of Sales | 5890 | 4,668,077 | 4,700,000 | | | | |
| Gross Profit or Loss | | 2,900,721 | 2,950,000 | 198,702 | 237,000 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 1,439,047 | 1,490,000 | 64,203 | 21,000 | | |
| Employee Benefits | 3000 | 449,469 | 455,000 | 17,680 | 6,300 | | |
| Supplies and Materials | 4000 | 43,417 | 45,000 | 65,913 | 65,000 | | |
| Other Operating Expenses and Services | 5000 | 772,949 | 732,700 | 131,804 | 77,000 | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 2,704,882 | 2,722,700 | 279,600 | 169,300 | 0 | 0 |
| Net Profit or Loss | | 195,839 | 227,300 | (80,898) | 67,700 | 0 | 0 |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 195,839 | 227,300 | (80,898) | 67,700 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 6,677,738 | 6,873,577 | 415,501 | 334,603 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 6,677,738 | | 415,501 | | 0 | |
| Ending Fund Balance, June 30 | | 6,873,577 | 7,100,877 | 334,603 | 402,303 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

| Description | Object Code | FUND: 59 | | | | | |
|--|-------------|-----------------------|-----------|--|--|--|--|
| | | OTHER ENTERPRISE FUND | | | | | |
| | | Actual | Budget | | | | |
| REVENUES: | | | | | | | |
| Local Revenues | 8800 | 2,003,731 | 2,300,000 | | | | |
| Other Financing Sources | 8900 | 78,712 | | | | | |
| Total Income | | 2,082,443 | 2,300,000 | | | | |
| Cost of Sales | 5890 | | | | | | |
| Gross Profit or Loss | | 2,082,443 | 2,300,000 | | | | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 1,161,194 | 1,129,133 | | | | |
| Employee Benefits | 3000 | 255,463 | 270,992 | | | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | 495,403 | 687,462 | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 1,912,060 | 2,087,587 | | | | |
| Net Profit or Loss | | 170,383 | 212,413 | | | | |
| Other Outgo | 7000 | 64,862 | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 105,521 | 212,413 | | | | |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | (321,504) | (215,983) | | | | |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | (321,504) | | | | | |
| Ending Fund Balance, June 30 | | (215,983) | (3,570) | | | | |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | (32,876) | | | | | |
| Other Financing Sources | 8900 | 1,680,459 | 1,650,000 | | | | |
| Total Income | | 1,647,583 | 1,650,000 | 0 | 0 | | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 61,369 | 26,842 | | | | |
| Employee Benefits | 3000 | 29,780 | 10,871 | | | | |
| Supplies and Materials | 4000 | | 10,000 | | | | |
| Other Operating Expenses and Services | 5000 | 431,139 | 500,000 | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 522,288 | 547,713 | 0 | 0 | | |
| Net Profit or Loss | | 1,125,295 | 1,102,287 | 0 | 0 | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 1,125,295 | 1,102,287 | 0 | 0 | | |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 7,504,143 | 8,629,438 | | 0 | | |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 7,504,143 | | 0 | | | |
| Ending Fund Balance, June 30 | | 8,629,438 | 9,731,725 | 0 | 0 | | |

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | 408,740 | 408,000 | | | | |
| Total Income | | 408,740 | 408,000 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 39,836 | 39,800 | | | | |
| Employee Benefits | 3000 | 746 | | | | | |
| Supplies and Materials | 4000 | 19,868 | 19,800 | | | | |
| Other Operating Expenses and Services | 5000 | 158,611 | 158,000 | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 219,061 | 217,600 | 0 | 0 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | 189,679 | 190,400 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | 19,204 | 19,000 | | | | |
| Other Outgo | 7000 | 42,408 | 42,500 | | | | |
| Net Increase/(Decrease) in Fund Balance | | 166,475 | 166,900 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 1,029,399 | 1,191,165 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | (4,709) | | | | | |
| Adjusted Beginning Balance | 9030 | 1,024,690 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 1,191,165 | 1,358,065 | 0 | 0 | 0 | 0 |

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 | 19,708,049 | 19,893,446 | | | | |
| State Revenues | 8600 | 519,600 | 515,000 | | | | |
| Local Revenues | 8800 | 398,542 | 400,000 | | | | |
| Total Income | | 20,626,191 | 20,808,446 | 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 | | 20,626,191 | 20,808,446 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | 371,991 | | | | | |
| Other Outgo | 7000 | 20,964,333 | 20,808,446 | | | | |
| Net Increase/(Decrease) in Fund Balance | | 33,849 | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 250,430 | 284,279 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 250,430 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 284,279 | 284,279 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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: 2010-2011

District ID: 370

Name: SAN MATEO

| Fund Number In | Fund Name | Fund Number Out | Fund Name | Amount Transferred |
|----------------|----------------------------------|-----------------|----------------------------------|--------------------|
| 12 | RESTRICTED SUBFUND | 11 | UNRESTRICTED SUBFUND | 3,428,999 |
| 33 | CHILD DEVELOPMENT FUND | 11 | UNRESTRICTED SUBFUND | 405,728 |
| 41 | CAPITAL OUTLAY PROJECTS FUND | 11 | UNRESTRICTED SUBFUND | 7,823,179 |
| 74 | STUDENT FINANCIAL AID TRUST FUND | 12 | RESTRICTED SUBFUND | 371,991 |
| 11 | UNRESTRICTED SUBFUND | 41 | CAPITAL OUTLAY PROJECTS FUND | 285,000 |
| 12 | RESTRICTED SUBFUND | 74 | STUDENT FINANCIAL AID TRUST FUND | 13,421 |

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 370

Name: SAN MATEO

| Activity Classification | Activity Code | Unrestricted | | | Restricted Prop 20 | | |
|---------------------------------------|---------------|--|-----------------------------------|-----------------------------------|--------------------|---|-----------|
| Lottery Adjustments and Proceeds: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | | | | 533,673 | |
| Adjustments | 9020 | | 521,824 | | | 103,517 | |
| Adjusted Beginning Balance | 9030 | | 521,824 | | | 637,190 | |
| Actual Fiscal Year Data | | | | | | | |
| State Lottery Proceeds: | 8681 | | 2,779,356 | | | 499,536 | |
| | | 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 | | 2,608,412 | | 2,608,412 | | 2,608,412 |
| Classified Salaries | 2000 | | | | 0 | | 0 |
| Employee Benefits | 3000 | | 170,944 | | 170,944 | | 170,944 |
| Supplies & Materials | 4000 | | | | | | |
| Software | 4100 | | | | 0 | 51,444 | 51,444 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 | 32,620 | 32,620 |
| Instructional Supplies & Materials | 4300 | | 173,941 | | 173,941 | 55,705 | 229,646 |
| Noninstructional Supplies & Mtrls | 4400 | | 347,883 | | 347,883 | | 347,883 |
| Total Supplies and Materials | | 0 | 521,824 | 0 | 521,824 | 139,769 | 661,593 |
| Other Operating Expenses and Services | 5000 | | | | 0 | 43,809 | 43,809 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | | | 0 | 36,132 | 36,132 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | | | | 0 | | 0 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| Total Capital Outlay | | 0 | 0 | 0 | 0 | 36,132 | 36,132 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| Total Expenditures | | 0 | 3,301,180 | 0 | 3,301,180 | 219,710 | 3,520,890 |
| Ending Balance | | | | | 0 | 917,016 | 917,016 |

| Activity Classification | Activity Code | Unrestricted | | | Restricted Prop 20 | | |
|---------------------------------------|---------------|--|-----------------------------------|-----------------------------------|--------------------|--|-----------|
| Lottery Adjustments and Proceeds: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | | | | 917,016 | |
| Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | | 0 | | | 917,016 | |
| Budget Fiscal Year Data | | | | | | | |
| State Lottery Proceeds: | 8681 | | 2,590,000 | | | 509,000 | |
| | | 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 | 2,590,000 | | | 2,590,000 | | 2,590,000 |
| Classified Salaries | 2000 | | | | 0 | | 0 |
| Employee Benefits | 3000 | | | | 0 | | 0 |
| Supplies & Materials | 4000 | | | | | | |
| Software | 4100 | | | | 0 | 4,500 | 4,500 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 | 678,000 | 678,000 |
| Instructional Supplies & Materials | 4300 | | | | 0 | 559,299 | 559,299 |
| Noninstructional Supplies & Mtrls | 4400 | | | | 0 | | 0 |
| Total Supplies and Materials | | 0 | 0 | 0 | 0 | 1,241,799 | 1,241,799 |
| Other Operating Expenses and Services | 5000 | | | | 0 | 117,717 | 117,717 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | | | 0 | 66,500 | 66,500 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | | | | 0 | | 0 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| Total Capital Outlay | | 0 | 0 | 0 | 0 | 66,500 | 66,500 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| Total Expenditures | | 2,590,000 | 0 | 0 | 2,590,000 | 1,426,016 | 4,016,016 |
| Ending Balance | | | | | 0 | 0 | |