



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Unrestricted General Fund (Fund 1)

*The **Unrestricted General Fund** is maintained to account for those monies that are not restricted in their use by external sources. This is one of the largest of the funds and the one we most commonly think of when discussing the budget.*

Proposition 30 (EPA) funds are included as part of Fund 1. The site allocation budgets are shown in detail following the General Fund pages in this section.

In general, there are no external restrictions imposed on the use of these monies; however, the District's Board of Trustees may designate portions of this fund as special allocations or set-asides for specific purposes. Examples of these designated allocations include the set aside for Faculty Professional Development or Classified Staff Development, which provides financing for efforts to enhance staff development skills.

San Mateo County Community College District
2014-2015 Final Budget
Unrestricted General Fund (Fund 11002) - Cañada College
Proposition 30 (EPA)



	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	684,695	684,695	342,368	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$684,695	\$684,695	\$342,368	0%	4
Expenses							
			0	0			
5 Certificated Salaries	\$0	\$0	\$564,261	\$601,276	\$260,668	76%	5
6 Classified Salaries	0	0	24,983	0	0	0%	6
7 Employee Benefits	0	0	95,451	83,418	81,700	24%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$684,695	\$684,695	\$342,368	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.

**San Mateo County Community College District
2014-2015 Final Budget**



***Unrestricted General Fund (Fund 11002) - College of San Mateo
Proposition 30 (EPA)***

	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	1,174,049	1,174,049	577,214	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$1,174,049	\$1,174,049	\$577,214	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$956,436	\$1,004,501	\$437,235	76%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	169,696	169,548	139,979	24%	7
8 Materials & Supplies	0	0	47,917	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$1,174,049	\$1,174,049	\$577,214	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0		0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.

San Mateo County Community College District
2014-2015 Final Budget
Unrestricted General Fund (Fund 11002) - Skyline College
Proposition 30 (EPA)



	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	1,177,934	1,177,934	603,844	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$1,177,934	\$1,177,934	\$603,844	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$911,588	\$974,274	\$455,421	75%	5
6 Classified Salaries	0	0	0	0	0	0	6
7 Employee Benefits	0	0	266,346	203,660	148,423	25%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$1,177,934	\$1,177,934	\$603,844	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.

San Mateo County Community College District
2014-2015 Final Budget
Unrestricted General Fund (Fund 11002) - District Office
Proposition 30 (EPA)

	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	859,764	779,123	437,611	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$859,764	\$779,123	\$437,611	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$84,000	\$30,510	\$12,397	3%	5
6 Classified Salaries	0	0	125,000	493,778	248,018	57%	6
7 Employee Benefits	0	0	14,000	211,027	125,258	29%	7
8 Materials & Supplies	0	0	231,073	0	51,938	12%	8
9 Operating Expenses	0	0	405,691	0	0	0%	9
10 Capital Outlay	0	0	0	43,808	0	0%	10
11 Total Expenses	\$0	\$0	\$859,764	\$779,123	\$437,611	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.

San Mateo County Community College District
2014-2015 Final Budget
Unrestricted General Fund (Fund 1) - Total District
Proposition 30 (EPA)



	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	3,896,442	3,815,800	1,961,037	100%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$3,896,442	\$3,815,800	\$1,961,037	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$2,516,284	\$2,610,561	\$1,165,721	59%	5
6 Classified Salaries	0	0	149,983	493,778	248,018	13%	6
7 Employee Benefits	0	0	545,494	667,652	495,361	25%	7
8 Materials & Supplies	0	0	278,990	0	51,938	3%	8
9 Operating Expenses	0	0	405,691	0	0	0%	9
10 Capital Outlay	0	0	0	43,808	0	0%	10
11 Total Expenses	\$0	\$0	\$3,896,442	\$3,815,800	\$1,961,037	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	(\$0)	(\$0)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	(\$0)	(\$0)	\$0		21

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

Proposition 30 (EPA) funds are shown as part of the Unrestricted General Fund totals and are fully expended each fiscal year.