

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2011-2012)  
(Budget Report for Fiscal Year 2012-2013)

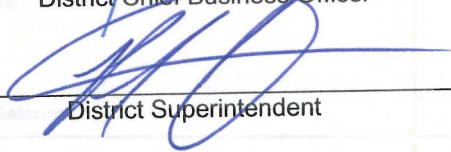
District: SAN MATEO

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

11/20/12  
Date

  
District Superintendent

11/20/12  
Date

Contact: Raymond Chow

(650) 358-674

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, 2012. 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: 2011-2012

Budget Year: 2012-2013

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	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	19,511,183	19,511,183		19,511,183
Other	1300	13,143,391	13,213,819		13,213,819
<b>Total Instructional Salaries</b>		32,654,574	32,725,002	0	32,725,002
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		8,063,491		8,063,491
Other	1400		714,137		714,137
<b>Total Non-Instructional Salaries</b>		0	8,777,628	0	8,777,628
<b>Total Academic Salaries</b>		32,654,574	41,502,630	0	41,502,630
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		19,511,713		19,511,713
Other	2300		1,482,346		1,482,346
<b>Total Non-Instructional Salaries</b>		0	20,994,059	0	20,994,059
<b>Instructional Aides</b>					
Regular Status	2200	1,234,804	1,101,728		1,101,728
Other	2400	252,623	256,422		256,422
<b>Total Instructional Aides</b>		1,487,427	1,358,150	0	1,358,150
<b>Total Classified Salaries</b>		1,487,427	22,352,209	0	22,352,209
<b>Employee Benefits</b>	3000	15,451,072	25,917,157		25,917,157
<b>Supplies and Materials</b>	4000		2,130,860		2,130,860
<b>Other Operating Expenses</b>	5000		10,629,328		10,629,328
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		49,593,073	102,532,184	0	102,532,184

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,243,746	6,232,628		6,232,628
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		69,544		69,544
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,137,727		1,137,727
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		2,285		2,285
Lottery Expenditures					
Academic Salaries	1000		2,395,920		2,395,920
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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>Total Exclusions</b>		2,243,746	9,838,104	0	9,838,104
<b>Total for ECS 84362, 50% Law</b>		47,349,327	92,694,080	0	92,694,080
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.08%	100.00%		
<b>50% of Current Expense of Education</b>			46,347,040		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		47,349,327	92,694,080	0	92,694,080
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		49,593,073	102,532,184	0	102,532,184
<b>Capital Expenditures</b>	6000	83,753	152,076	7,000	159,076
<b>Equipment Replacement (Back out)</b>	6420		(68,323)	(7,000)	(75,323)
<b>Total Unrestricted General Fund Expenditures</b>		49,676,826	102,615,937	0	102,615,937

For Year Ended June 30, 2012

District ID: 370

Name: SAN MATEO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,091,711		1,091,711
In County Treasury	9112	18,103,635	15,864,597	33,968,232
Cash With Fiscal Agents	9113	20,555		20,555
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120	9,292,382		9,292,382
Accounts Receivable	9130	4,850,070	3,429,477	8,279,547
Due from Other Funds	9140	1,422,436	55,290	1,477,726
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	94,512	26,304	120,816
<b>TOTAL ASSETS</b>		34,945,301	19,375,668	54,320,969
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,111,045	569,603	7,680,648
Accrued Salaries and Wages Payable	9520	1,542,369		1,542,369
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	295,890	691,787	987,677
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,394,417	4,618,570	11,012,987
<b>TOTAL LIABILITIES</b>		15,343,721	5,879,960	21,223,681

For Year Ended June 30, 2012

District ID: 370

Name: SAN MATEO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		13,495,708	13,495,708
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	13,495,708	13,495,708
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	5,884,069		5,884,069
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	11,340,208		11,340,208
Total Designated Fund Balance		17,224,277	0	17,224,277
Uncommitted Fund Balance	9790	2,377,303		2,377,303
<b>TOTAL FUND EQUITY</b>		19,601,580	13,495,708	33,097,288
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		34,945,301	19,375,668	54,320,969

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Governmental Funds Group

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

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	23,309,598		178,244
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	98,833		954
Accounts Receivable	9130	44,429		402
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		23,452,860	0	179,600
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

- 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, 2012

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	23,452,860		179,600
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		23,452,860	0	179,600
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		23,452,860	0	179,600
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		23,452,860	0	179,600



- 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, 2012

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			3,352,721			11,245,090
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120			13,501			9,802,940
Accounts Receivable	9130			19,246			907,225
Due from Other Funds	9140			1,560			240,000
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	3,387,028	0	0	22,195,255
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			26,043			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			131,321			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			17,985			656
<b>TOTAL LIABILITIES</b>		0	0	175,349	0	0	656

- 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, 2012

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
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	3,211,679	0	0	22,194,599
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	3,211,679	0	0	22,194,599
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	3,211,679	0	0	22,194,599
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	3,387,028	0	0	22,195,255

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 370

Name: SAN MATEO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	117,837,839	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	509,192	
Accounts Receivable	9130	749,775	
Due from Other Funds	9140	343,434	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>TOTAL ASSETS</b>		119,440,240	0
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,242,333	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	343,434	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	74,443	
<b>TOTAL LIABILITIES</b>		1,660,210	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 370

Name: SAN MATEO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND BALANCE (NON-GASB 54)</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	117,780,030	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		117,780,030	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		117,780,030	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		119,440,240	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 370

Name: SAN MATEO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	2,847,841	304,367		990,067
Cash With Fiscal Agents	9113				772,343
Revolving Cash Accounts	9114	45,255			
Investments (at cost)	9120	2,270,184	35,158		
Accounts Receivable	9130	138,820	27,532		49,986
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,415,578			
Prepaid Items	9220				7,489
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320	596,207	17,342		
Accumulated Depreciation Site Improvements	9321		17,342		
Buildings	9330				
Accumulated Depreciation Buildings	9331	488,659			
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		107,548	0	0	0
<b>TOTAL ASSETS</b>		7,825,226	367,057	0	1,819,885

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 370

Name: SAN MATEO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	691,952	29,683		411,314
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				237,171
Total Current Liabilities and Deferred Revenue		691,952	29,683	0	1,648,485
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
<b>TOTAL LIABILITIES</b>	968	691,952	29,683	0	1,648,485

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 370

Name: SAN MATEO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850	7,133,274	337,374		171,400
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		7,133,274	337,374	0	171,400
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		7,825,226	367,057	0	1,819,885

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 370

Name: SAN MATEO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	10,996,642	
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		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		11,036,642	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 370

Name: SAN MATEO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	150,000	
Accrued Salaries and Wages Payable	9520	2,114,000	
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		2,264,000	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
<b>TOTAL LIABILITIES</b>	968	2,264,000	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 370

Name: SAN MATEO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	8,772,642	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		8,772,642	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		8,772,642	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		11,036,642	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	596,313							
In County Treasury	9112	1,308,323	117,707		45,296				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	50			4				
Investments (at cost)	9120								
Accounts Receivable	9130	348,876			1,158,133				
Due from Other Funds	9140				300				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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	130,740							
Work in Progress	9360								
<b>Total Fixed Assets</b>		1,516	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		2,255,078	117,707	0	1,203,733	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				207,855				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	1,143,551			600,588				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				148,600				
Total Current Liabilities and Deferred Revenue		1,143,551	0	0	957,043	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
<b>TOTAL LIABILITIES</b>	968	1,143,551	0	0	957,043	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	1,111,527	117,707		246,690				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		1,111,527	117,707	0	246,690	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		1,111,527	117,707	0	246,690	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,255,078	117,707	0	1,203,733	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,476,516	2,476,516
Workforce Investment Act	8130		968,248	968,248
Temporary Assistance for Needy Families (TANF)	8140		73,390	73,390
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		714,133	714,133
Other Federal Revenues	8190		567,775	567,775
<b>Total Federal Revenues</b>	8100	0	4,800,062	4,800,062
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	62,150		62,150
State General Apportionment	8612	(54,397)		(54,397)
Other General Apportionment	8613	93,090		93,090
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,112,908	1,112,908
Disabled Students Programs and Services(DSPS)	8623		1,044,043	1,044,043
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		344,273	344,273
Telecommunications and Technology Infrastructure Program (TTIP)	8626		361,745	361,745
Other General Categorical Programs	8627		1,858,986	1,858,986

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630			0
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,260,697	4,260,697
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	640,659		640,659
Timber Yield Tax	8672	5,641		5,641
Other State Tax Subventions	8673	3,066		3,066
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,913,907	593,827	3,507,734
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686	640,968		640,968
Other State Revenues	8690	119,277		119,277
<b>Total State Revenues</b>	8600	4,424,361	9,576,479	14,000,840

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	84,528,934		84,528,934
Tax Allocation, Supplemental Roll	8812	1,477,359		1,477,359
Tax Allocation, Unsecured Roll	8813	4,384,209		4,384,209
Prior Years Taxes	8816	994,873		994,873
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	156,866		156,866
Redevelopment Agency Funds - Residual	8819	2,144,200		2,144,200
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	5,803	1,994,652	2,000,455
Contract Services	8830			
Contract Instructional Services	8831		306,234	306,234
Other Contract Services	8832	372		372
Sales and Commissions	8840	127,497	29,184	156,681
Rentals and Leases	8850	1,082,480	18,607	1,101,087
Interest and Investment Income	8860	1,535,246		1,535,246
Student Fees and Charges	8870			
Community Services Classes	8872	670,287	2,182	672,469
Dormitory	8873			0
Enrollment	8874	7,944,867		7,944,867
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		949,765	949,765
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	117,531		117,531
Nonresident Tuition	8880	1,863,123		1,863,123
Parking Services and Public Transportation	8881		1,342,682	1,342,682
Other Student Fees and Charges	8885	17,296	533,246	550,542
Other Local Revenues	8890	(570,385)	2,268,636	1,698,251
<b>Total Local Revenues</b>	8800	106,480,558	7,445,188	113,925,746
<b>Total Revenues</b>		110,904,919	21,821,729	132,726,648



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	9,980	1,462	11,442
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	2,745,641	10,892,122	13,637,763
<b>Total Other Financing Sources</b>	8900	2,755,621	10,893,584	13,649,205
<b>Total Revenues and Other Financing Sources</b>		113,660,540	32,715,313	146,375,853

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	33,859	4,063	4,012			41,934
Architecture and Environmental Design	0200	45,046	5,406	148			50,600
Environmental Sciences and Technologies	0300	74,496	269,733	216,156			560,385
Biological Sciences	0400	2,280,934	929,986	194,476	6,602		3,411,998
Business and Management	0500	2,601,047	856,194	69,053			3,526,294
Communications	0600	665,955	286,081	32,042			984,078
Computer and Information Science	0700	469,902	136,001	5,010			610,913
Education	0800	2,681,510	1,093,352	738,025	41,441		4,554,328
Engineering and Related Industrial Technology	0900	1,250,460	811,814	1,617,260	125,594		3,805,128
Fine and Applied Arts	1000	2,612,305	678,332	147,571	29,976		3,468,184
Foreign language	1100	572,352	152,904	4,495			729,751
Health	1200	1,720,729	852,776	118,887	7,086		2,699,478
Consumer Education And Home Economics	1300	1,039,536	691,747	84,973			1,816,256
Law	1400			40			40
Humanities(Letters)	1500	5,338,953	1,544,822	73,029			6,956,804
Library Science	1600	7,819	2,148				9,967
Mathematics	1700	3,482,518	1,352,592	592,834			5,427,944
Military Studies	1800						0
Physical Sciences	1900	2,244,983	1,145,439	224,666	32,550		3,647,638
Psychology	2000	913,331	234,449	2,162			1,149,942
Public Affairs and Services	2100	531,454	214,613	64,131			810,198
Social Sciences	2200	2,930,696	765,369	24,746			3,720,811
Commercial Services	3000	1,102,906	723,114	102,325			1,928,345
Interdisciplinary Studies	4900	2,675,695	2,137,131	335,312			5,148,138
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		6,302,578				6,302,578
<b>Sub-Total Instructional Activites</b>		35,276,486	21,190,644	4,651,353	243,249		61,361,732
<b>Total Expenditures for GF Activities*</b>		36,762,601	73,259,341	19,541,953	400,347	10,741,830	140,706,072

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	1,151,625	4,378,090	155,311			5,685,026
Course and Curriculum Development	6020		324,317	57,852			382,169
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		1,151,625	4,702,407	213,163	0	0	6,067,195
Instructional Support Services	6100						
Learning Center	6110	333,498	695,596	88,613			1,117,707
Library	6120		2,013,559	245,926	100,103		2,359,588
Media	6130		382,642	52,401			435,043
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		333,498	3,091,797	386,940	100,103	0	3,912,338
Admissions and Records	6200		2,954,053	182,229			3,136,282
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,766,736	365,689			6,132,425
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	5,766,736	365,689	0	0	6,132,425

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: 2011-2012

Budget Year: 2012-2013

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		465,361	8,278			473,639
Health Services	6440						0
Student Personnel Administration	6450		153,945	35,273			189,218
Financial Aid Administration	6460		1,671,190	172,795			1,843,985
Job Placement Services	6470						0
Veterans Services	6480		1,460	1,242			2,702
Miscellaneous Student Services	6490		3,477,350	878,998			4,356,348
<b>Total Other Student Services</b>		0	5,769,306	1,096,586	0	0	6,865,892
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,608,345	304,939			1,913,284
Custodial Services	6530		3,023,641	222,097			3,245,738
Grounds Maintenance and Repairs	6550		874,585	31,151			905,736
Utilities	6570			3,812,181			3,812,181
Other Operations and Maintenance of Plant	6590		1,129,259	685,973	3,289		1,818,521
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,635,830	5,056,341	3,289	0	11,695,460
<b>Planning, Policymaking and Coordinations</b>	6600		4,059,275	1,716,095	3,289		5,778,659

\* California Work Opportunity and Responsibility to Kids (CalWORKS).

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		1,123,884	494,795			1,618,679
Fiscal Operations	6720		4,348,496	700,281			5,048,777
Human Resources Management	6730		1,086,605	133,634			1,220,239
Noninstruct Staff Retirees' Benefits & Retirement *	6740		510,268				510,268
Staff Development	6750		47,321	95,314			142,635
Staff Diversity	6760			3,095			3,095
Logistical Services	6770		1,578,093	274,380			1,852,473
Management Information Systems	6780		3,727,369	1,586,519	20,271		5,334,159
Other General Institutional Support Services	6790		167,645	54,970			222,615
<b>Total General Institutional Support Services</b>	6700	0	12,589,681	3,342,988	20,271	0	15,952,940
Community Services & Economic Development	6800						
Community Recreation	6810			269			269
Community Service Classes	6820	992	302,222	333,519			636,733
Community Use of Facilities	6830		310,076	14,149			324,225
Economic Development	6840		278,514	110,843			389,357
Other Community Services & Economic Development	6890		36,324	4,928			41,252
<b>Total Community Services</b>	6800	992	927,136	463,708	0	0	1,391,836

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		4,300	88,115			92,415
Child Development Centers	6920		94,527	3,413			97,940
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			1			1
Student and Co-Curricular Activities	6960		1,086,017	640,430	7,000		1,733,447
Student Housing	6970		1,713,054	199,605			1,912,659
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	2,897,898	931,564	7,000	0	3,836,462
Auxiliary Operations	7000						
Contract Education	7010		43,100	49,876			92,976
Other Auxiliary Operations	7090		2,576,463	1,085,421	23,146		3,685,030
<b>Total Auxiliary Operations</b>	7000	0	2,619,563	1,135,297	23,146	0	3,778,006

For Actual Year: 2011-2012

Budget Year: 2012-2013

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				
<b>Physical Property and Related Acquisitions</b>	7100		55,015				55,015
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					9,889,792	9,889,792
Student Aid	7320					852,038	852,038
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	10,741,830	10,741,830
<b>Sub-Total Non-Instructional Activites</b>		1,486,115	52,068,697	14,890,600	157,098	10,741,830	79,344,340
<b>Total Expenditures General Fund: activities *</b>		36,762,601	73,259,341	19,541,953	400,347	10,741,830	140,706,072

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN MATEO

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$152,689,868
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	21,723.00		
	2. 2011-2012 Second Period Actual FTES	19,566.00		
	3. 2011-2012 Population change factor (C2/C1)	0.9007		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$142,712,561
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)			\$142,712,561
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$142,712,561
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			62,150
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			639,243
C.	Local Property taxes			91,683,501
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			7,050,000
F.	Interest on proceeds of taxes			600,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2012-2013 Appropriations Subject to Limit			\$100,034,894



For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			4,800,062	5,781,765	4,800,062	5,781,765
State Revenues	8600	4,424,361	3,759,717	9,576,479	7,577,371	14,000,840	11,337,088
Local Revenues	8800	106,480,558	111,488,269	7,445,188	11,322,086	113,925,746	122,810,355
<b>Total Revenues</b>		110,904,919	115,247,986	21,821,729	24,681,222	132,726,648	139,929,208
<b>EXPENDITURES:</b>							
Academic Salaries	1000	43,585,001	46,221,463	4,734,388	3,571,953	48,319,389	49,793,416
Classified Salaries	2000	23,842,273	27,674,180	7,931,024	8,725,116	31,773,297	36,399,296
Employee Benefits	3000	26,441,800	29,334,823	3,487,456	4,015,898	29,929,256	33,350,721
Supplies and Materials	4000	2,376,264	6,462,499	1,727,756	3,672,808	4,104,020	10,135,307
Other Operating Expenses and Services	5000	11,459,238	17,476,355	3,978,695	4,671,350	15,437,933	22,147,705
Capital Outlay	6000	159,076	218,253	241,271	7,861,112	400,347	8,079,365
<b>Total Expenditures</b>		107,863,652	127,387,573	22,100,590	32,518,237	129,964,242	159,905,810
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		3,041,267	(12,139,587)	(278,861)	(7,837,015)	2,762,406	(19,976,602)
<b>Other Financing Sources</b>	8900	2,755,621		10,893,584	880,846	13,649,205	880,846
<b>Other Outgo</b>	7000	6,820,939	1,577,924	3,920,891	1,006,792	10,741,830	2,584,716
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,024,051)	(13,717,511)	6,693,832	(7,962,961)	5,669,781	(21,680,472)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	20,625,631	19,601,580	6,801,876	13,495,708	27,427,507	33,097,288
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	20,625,631		6,801,876		27,427,507	
<b>Ending Fund Balance, June 30</b>		19,601,580	5,884,069	13,495,708	5,532,747	33,097,288	11,416,816

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	184,836	150,000				
Local Revenues	8800	29,059,101	29,054,000			2,138	16,000
<b>Total Revenues</b>		29,243,937	29,204,000	0	0	2,138	16,000
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	27,654,116	29,030,413				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	27,654,116	29,030,413	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(27,654,116)	(29,030,413)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		1,589,821	173,587	0	0	2,138	16,000
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	21,863,039	23,452,860		0	177,462	179,600
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	21,863,039		0		177,462	
<b>Ending Fund Balance, June 30</b>		23,452,860	23,626,447	0	0	179,600	195,600

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					149,869	224,000
State Revenues	8600					208,273	178,000
Local Revenues	8800					7,518,739	7,529,716
<b>Total Income</b>		0	0	0	0	7,876,881	7,931,716
<b>Expenditures</b>							
Academic Salaries	1000					4,595,108	5,612,007
Classified Salaries	2000					1,499,749	1,612,565
Employee Benefits	3000					1,057,995	1,169,855
Supplies and Materials	4000					203,676	292,904
Other Operating Expenses and Services	5000					311,551	2,520,570
Capital Outlay	6000						2,800
<b>Total Expenditures</b>		0	0	0	0	7,668,079	11,210,701
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	208,802	(3,278,985)
<b>Other Financing Sources</b>	8900					180,075	123,006
<b>Other Outgo</b>	7000					35,474	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	353,403	(3,155,979)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	2,858,276	3,211,679
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,858,276	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	3,211,679	55,700

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					165,242	146,800
<b>Total Income</b>		0	0	0	0	165,242	146,800
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					5,000	5,000
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	5,000	5,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	160,242	141,800
<b>Other Financing Sources</b>	8900					5,496,710	1,256,000
<b>Other Outgo</b>	7000					10,000,000	10,000,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(4,343,048)	(8,602,200)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	26,537,647	22,194,599
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		26,537,647	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	22,194,599	13,592,399

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	4,277,204			
Local Revenues	8800	4,226,011	2,625,392		
<b>Total Income</b>		8,503,215	2,625,392	0	0
<b>Expenditures</b>					
Academic Salaries	1000	4,120	30,000		
Classified Salaries	2000	1,952,171	323,583		
Employee Benefits	3000	577,468	440,466		
Supplies and Materials	4000	3,792,249	3,592,385		
Other Operating Expenses and Services	5000	6,680,343	4,956,926		
Capital Outlay	6000	15,134,752	107,747,466		
<b>Total Expenditures</b>		28,141,103	117,090,826	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(19,637,888)	(114,465,434)	0	0
<b>Other Financing Sources</b>	8900	1,879,471	1,100,000		
<b>Other Outgo</b>	7000	9,077,913	145,006		
<b>Net Increase/(Decrease) in Fund Balance</b>		(26,836,330)	(113,510,440)	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	144,616,360	117,780,030		0
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	144,616,360		0	
<b>Ending Fund Balance, June 30</b>		117,780,030	4,269,590	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	7,856,604	7,900,000	211,762	250,000		
Other Financing Sources	8900						
<b>Total Income</b>		7,856,604	7,900,000	211,762	250,000	0	0
<b>Cost of Sales</b>	5890	4,578,561	4,600,000				
<b>Gross Profit or Loss</b>		3,278,043	3,300,000	211,762	250,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,700,059	1,680,000	74,270	29,000		
Employee Benefits	3000	443,029	452,000	20,791	7,500		
Supplies and Materials	4000	42,573	43,500	56,352	47,000		
Other Operating Expenses and Services	5000	832,685	815,000	57,620	31,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		3,018,346	2,990,500	209,033	114,500	0	0
<b>Net Profit or Loss</b>		259,697	309,500	2,729	135,500	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		259,697	309,500	2,729	135,500	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	6,873,577	7,133,274	334,603	337,374		0
Prior Years Adjustments	9020			42			
Adjusted Beginning Balance	9030	6,873,577		334,645		0	
<b>Ending Fund Balance, June 30</b>		7,133,274	7,442,774	337,374	472,874	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	2,774,126	2,774,000				
Other Financing Sources	8900	74,376					
<b>Total Income</b>		2,848,502	2,774,000				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		2,848,502	2,774,000				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,389,703	1,359,700				
Employee Benefits	3000	327,463	335,563				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	654,510	670,225				
Capital Outlay	6000						
<b>Total Expenditures</b>		2,371,676	2,365,488				
<b>Net Profit or Loss</b>		476,826	408,512				
<b>Other Outgo</b>	7000	89,443					
<b>Net Increase/(Decrease) in Fund Balance</b>		387,383	408,512				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(215,983)	171,400				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(215,983)					
<b>Ending Fund Balance, June 30</b>		171,400	579,912				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900	1,763,717	1,090,000				
<b>Total Income</b>		1,763,717	1,090,000	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	183,817	190,000				
Employee Benefits	3000	78,472	82,000				
Supplies and Materials	4000		10,000				
Other Operating Expenses and Services	5000	1,358,224	1,000,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		1,620,513	1,282,000	0	0		
<b>Net Profit or Loss</b>		143,204	(192,000)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		143,204	(192,000)	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,629,438	8,772,642		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,629,438		0			
<b>Ending Fund Balance, June 30</b>		8,772,642	8,580,642	0	0		



For Actual Year: 2011-2012

Budget Year: 2012-2013

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	311,694	312,000	93,448	93,000		
<b>Total Income</b>		311,694	312,000	93,448	93,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	43,589	43,000				
Employee Benefits	3000	746					
Supplies and Materials	4000	12,810	12,800				
Other Operating Expenses and Services	5000	221,412	222,000	85,675	85,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		278,557	277,800	85,675	85,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		33,137	34,200	7,773	8,000	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		33,137	34,200	7,773	8,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,191,165	1,111,528		117,707		0
Prior Years Adjustments	9020	(112,774)		109,934			
Adjusted Beginning Balance	9030	1,078,391		109,934		0	
<b>Ending Fund Balance, June 30</b>		1,111,528	1,145,728	117,707	125,707	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100	21,442,254	21,486,031				
State Revenues	8600	660,247	683,000				
Local Revenues	8800	527,631	550,000				
<b>Total Income</b>		22,630,132	22,719,031	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		22,630,132	22,719,031	0	0	0	0
<b>Other Financing Sources</b>	8900	395,924					
<b>Other Outgo</b>	7000	23,063,645	22,719,031				
<b>Net Increase/(Decrease) in Fund Balance</b>		(37,589)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	284,279	246,690		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	284,279		0		0	
<b>Ending Fund Balance, June 30</b>		246,690	246,690	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 370

Name: SAN MATEO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	326,677
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	181,335
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	4,240,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	395,925
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	36,734
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	8,400,978
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	4,673

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,060,723	
Adjustments	9020		517,987			74,711	
Adjusted Beginning Balance	9030		517,987			1,135,434	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,913,907			593,827	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000	2,395,920			2,395,920		2,395,920
Classified Salaries	2000	1,035,974			1,035,974		1,035,974
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	187,628	187,628
Instructional Supplies & Materials	4300				0	81,748	81,748
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	269,376	269,376
Other Operating Expenses and Services	5000				0	67,631	67,631
<b>Capital Outlay</b>							
Library Books	6300				0	54,031	54,031
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	54,031	54,031
Other Outgo	7000				0		0
<b>Total Expenditures</b>		3,431,894	0	0	3,431,894	391,038	3,822,932
<b>Ending Balance</b>					0	1,338,223	1,338,223

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,338,223	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,338,223	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,400,000			337,000	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000	2,400,000			2,400,000		2,400,000
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	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
<b>Total Supplies and Materials</b>		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
<b>Total Capital Outlay</b>		0	0	0	0	70,000	70,000
Other Outgo	7000				0		0
<b>Total Expenditures</b>		2,400,000	0	0	2,400,000	337,000	2,737,000
<b>Ending Balance</b>					0	1,338,223	

Annual Financial and Budget Report

For Actual Year: 2011-2012

District ID: 370

Name: SAN MATEO

EPA Revenue	
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					