

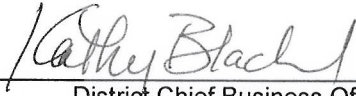
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

District: SAN MATEO

District Code: 370

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



District Chief Business Officer

10/9/13

Date



District Superintendent

10/9/13

Date

Contact:

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, 2013. 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: 2012-2013

Budget Year: 2013-2014

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	19,824,752	19,828,626		19,828,626
Other	1300	17,667,347	17,666,409		17,666,409
Total Instructional Salaries		37,492,099	37,495,035	0	37,495,035
Non-Instructional Salaries					
Contract or Regular	1200		5,866,056		5,866,056
Other	1400		1,389,514		1,389,514
Total Non-Instructional Salaries		0	7,255,570	0	7,255,570
Total Academic Salaries		37,492,099	44,750,605	0	44,750,605
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		21,451,392		21,451,392
Other	2300		1,611,281		1,611,281
Total Non-Instructional Salaries		0	23,062,673	0	23,062,673
Instructional Aides					
Regular Status	2200	1,534,057	1,567,455		1,567,455
Other	2400	312,296	316,757		316,757
Total Instructional Aides		1,846,353	1,884,212	0	1,884,212
Total Classified Salaries		1,846,353	24,946,885	0	24,946,885
Employee Benefits	3000	17,110,339	30,051,781		30,051,781
Supplies and Materials	4000		2,031,259		2,031,259
Other Operating Expenses	5000	34,180	10,750,431		10,750,431
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		56,482,971	112,530,961	0	112,530,961

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,088,592		1,088,592
Objects to Exclude	Object Code				
Rents and Leases	5060		1,770		1,770
Lottery Expenditures					
Academic Salaries	1000		2,418,480		2,418,480
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: 2012-2013

Budget Year: 2013-2014

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		0	3,508,842	0	3,508,842
Total for ECS 84362, 50% Law		56,482,971	109,022,119	0	109,022,119
Percent of CEE (Instructional Salary Cost / Total CEE)		51.81%	100.00%		
50% of Current Expense of Education			54,511,060		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		56,482,971	109,022,119	0	109,022,119
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		56,482,971	112,530,961	0	112,530,961
Capital Expenditures	6000		137,395		137,395
Equipment Replacement (Back out)	6420		(137,395)	0	(137,395)
Total Unrestricted General Fund Expenditures		56,482,971	112,530,961	0	112,530,961

For Year Ended June 30, 2013

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	606,633		606,633
In County Treasury	9112	19,357,257	15,128,634	34,485,891
Cash With Fiscal Agents	9113	20,903		20,903
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120	14,537,693		14,537,693
Accounts Receivable	9130	5,481,523	2,289,138	7,770,661
Due from Other Funds	9140	1,270,787	57,624	1,328,411
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	20,729	37,935	58,664
TOTAL ASSETS		41,365,525	17,513,331	58,878,856
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	10,571,795	224,293	10,796,088
Accrued Salaries and Wages Payable	9520	643,465		643,465
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,956,408	526,161	2,482,569
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	8,490,092	2,863,590	11,353,682
TOTAL LIABILITIES		21,661,760	3,614,044	25,275,804

For Year Ended June 30, 2013

District ID: 370

Name: SAN MATEO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		13,899,287	13,899,287
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	13,899,287	13,899,287
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	6,519,951		6,519,951
Assigned Fund Balance	9754	11,347,770		11,347,770
Total Designated Fund Balance		17,867,721	0	17,867,721
Uncommitted Fund Balance	9790	1,836,044		1,836,044
TOTAL FUND EQUITY		19,703,765	13,899,287	33,603,052
TOTAL LIABILITIES AND FUND EQUITY		41,365,525	17,513,331	58,878,856

- 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, 2013

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	26,351,714		179,653
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	(94,076)		(443)
Accounts Receivable	9130	34,961		274
Due from Other Funds	9140			
TOTAL ASSETS		26,292,599	0	179,484
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, 2013

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 BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	26,292,599		179,484
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		26,292,599	0	179,484
Fund Balance (GASB 54)	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			
TOTAL FUND EQUITY		26,292,599	0	179,484
TOTAL LIABILITIES AND FUND EQUITY		26,292,599	0	179,484

- 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, 2013

District ID: 370

Name: SAN MATEO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			2,768,371			9,357,241
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120			(9,795)			9,777,652
Accounts Receivable	9130			11,898			850,781
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			21,713			
TOTAL ASSETS		0	0	2,792,187	0	0	19,985,674
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			65,913			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			242,125			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			27,219			1,844
TOTAL LIABILITIES		0	0	335,257	0	0	1,844

- 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, 2013

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 BALANCE (NON-GASB 54)							
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	2,456,930	0	0	19,983,830
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	2,456,930	0	0	19,983,830
Fund Balance (GASB 54)	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
TOTAL FUND EQUITY		0	0	2,456,930	0	0	19,983,830
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,792,187	0	0	19,985,674

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	113,112,538	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	(397,827)	
Accounts Receivable	9130	785,542	
Due from Other Funds	9140	1,932,013	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	158,400	
TOTAL ASSETS		115,590,666	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,222,582	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	42,907	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	69,445	
TOTAL LIABILITIES		2,334,934	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 370

Name: SAN MATEO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	113,255,732	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		113,255,732	0
Fund Balance (GASB 54)	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		
TOTAL FUND EQUITY		113,255,732	0
TOTAL LIABILITIES AND FUND EQUITY		115,590,666	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 370

Name: SAN MATEO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	2,910,081	331,694		1,741,620
Cash With Fiscal Agents	9113				755,916
Revolving Cash Accounts	9114	37,735			
Investments (at cost)	9120	2,231,506	32,911		
Accounts Receivable	9130	339,061	19,605		106,438
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,603,431			8,375
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	596,206			
Accumulated Depreciation Equipment	9351	561,728			
Work in Progress	9360				
Total Fixed Assets		34,478	0	0	0
TOTAL ASSETS		8,156,292	384,210	0	2,612,349

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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	907,177	30,835		508,818
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				286,747
Total Current Liabilities and Deferred Revenue		907,177	30,835	0	1,795,565
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	907,177	30,835	0	1,795,565

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	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				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	7,249,115	353,375		816,784
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		7,249,115	353,375	0	816,784
TOTAL LIABILITIES AND FUND EQUITY		8,156,292	384,210	0	2,612,349

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	11,031,274	
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		11,071,274	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	2,052,983	
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 Current Liabilities and Deferred Revenue		2,052,983	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	2,052,983	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 370

Name: SAN MATEO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	9,018,291	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		9,018,291	0
Fund Balance (GASB 54)	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		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		9,018,291	0
TOTAL LIABILITIES AND FUND EQUITY		11,071,274	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	483,058							
In County Treasury	9112	1,382,030	127,956		42,317				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	50							
Investments (at cost)	9120								
Accounts Receivable	9130	303,251			658,548				
Due from Other Funds	9140								
Student Loans Receivable	9150	8,443							
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	139,632							
Accumulated Depreciation Equipment	9351	133,239							
Work in Progress	9360								
Total Fixed Assets		6,393	0	0	0	0	0	0	0
TOTAL ASSETS		2,183,225	127,956	0	700,865	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	934,533			(26,691)				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				350,000				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				170,760				
Total Current Liabilities and Deferred Revenue		934,533	0	0	494,069	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	934,533	0	0	494,069	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	1,248,691	127,956		206,796				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		1,248,691	127,956	0	206,796	0	0	0	0
Fund Balance (GASB 54)	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	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		1,248,691	127,956	0	206,796	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,183,224	127,956	0	700,865	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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		2,710,949	2,710,949
Workforce Investment Act	8130		817,670	817,670
Temporary Assistance for Needy Families (TANF)	8140		77,535	77,535
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		711,059	711,059
Other Federal Revenues	8190	2,662	683,699	686,361
Total Federal Revenues	8100	2,662	5,000,912	5,003,574
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	62,150		62,150
State General Apportionment	8612			0
Other General Apportionment	8613	216,147		216,147
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,089,144	1,089,144
Disabled Students Programs and Services(DSPS)	8623		1,051,905	1,051,905
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		346,819	346,819
Telecommunications and Technology Infrastructure Program (TTIP)	8626		20,169	20,169
Other General Categorical Programs	8627		2,011,942	2,011,942

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630			0
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,796,647	1,796,647
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	635,111		635,111
Timber Yield Tax	8672	3,696		3,696
Other State Tax Subventions	8673	888		888
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,687,375	669,556	3,356,931
State Mandated Costs	8685	1,626,733		1,626,733
Other State Non-Tax Revenues	8686	640,696		640,696
Other State Revenues	8690			0
Total State Revenues	8600	5,872,796	6,986,182	12,858,978

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	88,169,393		88,169,393
Tax Allocation, Supplemental Roll	8812	1,916,742		1,916,742
Tax Allocation, Unsecured Roll	8813	4,727,436		4,727,436
Prior Years Taxes	8816	614,498		614,498
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	5,291,886		5,291,886
Redevelopment Agency Funds - Residual	8819	3,331,804		3,331,804
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	9,231	2,074,584	2,083,815
Contract Services	8830			
Contract Instructional Services	8831	1,078	91,766	92,844
Other Contract Services	8832	20,780	64,439	85,219
Sales and Commissions	8840	106,274	54,447	160,721
Rentals and Leases	8850	1,372,517	9,983	1,382,500
Interest and Investment Income	8860	1,018,299		1,018,299
Student Fees and Charges	8870			
Community Services Classes	8872	657,850	414	658,264
Dormitory	8873			0
Enrollment	8874	9,725,829		9,725,829
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	39	983,408	983,447
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	114,890		114,890
Nonresident Tuition	8880	2,315,075		2,315,075
Parking Services and Public Transportation	8881		1,326,093	1,326,093
Other Student Fees and Charges	8885	17,914	437,401	455,315
Other Local Revenues	8890	2,233,423	2,005,463	4,238,886
Total Local Revenues	8800	121,644,958	7,047,998	128,692,956
Total Revenues		127,520,416	19,035,092	146,555,508

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	6,412		6,412
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	4,961,976	2,183,478	7,145,454
Total Other Financing Sources	8900	4,968,388	2,183,478	7,151,866
Total Revenues and Other Financing Sources		132,488,804	21,218,570	153,707,374

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	6,948	809	42			7,799
Architecture and Environmental Design	0200	30,127	3,332	655			34,114
Environmental Sciences and Technologies	0300	47,649	225,586	19,981			293,216
Biological Sciences	0400	2,342,468	1,059,579	143,436			3,545,483
Business and Management	0500	2,621,898	996,035	97,878			3,715,811
Communications	0600	636,722	399,260	25,985			1,061,967
Computer and Information Science	0700	485,148	191,208	35,983			712,339
Education	0800	2,806,750	979,211	271,748			4,057,709
Engineering and Related Industrial Technology	0900	1,360,969	734,701	160,045			2,255,715
Fine and Applied Arts	1000	2,644,863	742,144	119,002			3,506,009
Foreign language	1100	603,940	201,415	2,938			808,293
Health	1200	1,487,035	945,600	91,273	932		2,524,840
Consumer Education And Home Economics	1300	1,097,579	719,869	88,046			1,905,494
Law	1400			3,553			3,553
Humanities(Letters)	1500	5,148,302	1,658,804	90,879			6,897,985
Library Science	1600	12,802	3,783				16,585
Mathematics	1700	3,697,363	1,674,696	444,365			5,816,424
Military Studies	1800						0
Physical Sciences	1900	2,498,487	1,338,257	112,806			3,949,550
Psychology	2000	928,432	218,019	6,289			1,152,740
Public Affairs and Services	2100	563,269	338,165	37,261			938,695
Social Sciences	2200	2,913,868	868,787	38,329			3,820,984
Commercial Services	3000	1,086,626	832,161	79,460			1,998,247
Interdisciplinary Studies	4900	2,762,769	2,313,533	401,035			5,477,337
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		6,222,190				6,222,190
Sub-Total Instructional Activites		35,784,014	22,667,144	2,270,989	932		60,723,079
Total Expenditures for GF Activities*		36,124,359	81,486,896	17,494,969	319,432	17,775,952	153,201,608

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		6,234,809	182,002			6,416,811
Course and Curriculum Development	6020		497,538	81,858			579,396
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	6,732,347	263,860	0	0	6,996,207
Instructional Support Services	6100						
Learning Center	6110	340,345	935,573	92,714			1,368,632
Library	6120		2,228,244	124,572	194,279		2,547,095
Media	6130		373,582	10,040			383,622
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		340,345	3,537,399	227,326	194,279	0	4,299,349
Admissions and Records	6200		2,855,840	195,495			3,051,335
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,591,708	394,323			6,986,031
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	6,591,708	394,323	0	0	6,986,031

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		415,303	8,918			424,221
Health Services	6440						0
Student Personnel Administration	6450		91,194	87,818			179,012
Financial Aid Administration	6460		1,896,518	154,036	45,000		2,095,554
Job Placement Services	6470						0
Veterans Services	6480		160,969	1,505			162,474
Miscellaneous Student Services	6490		4,231,478	980,623			5,212,101
Total Other Student Services		0	6,795,462	1,232,900	45,000	0	8,073,362
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,815,037	355,496			2,170,533
Custodial Services	6530		3,298,184	223,531			3,521,715
Grounds Maintenance and Repairs	6550		892,948	38,297			931,245
Utilities	6570			3,874,738			3,874,738
Other Operations and Maintenance of Plant	6590		1,574,444	784,767	11,232		2,370,443
Total Operation and Maintenance of Plant	6500	0	7,580,613	5,276,829	11,232	0	12,868,674
Planning, Policymaking and Coordinations	6600		4,747,011	1,405,577	18,268		6,170,856

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		1,158,322	461,025			1,619,347
Fiscal Operations	6720		4,378,668	1,357,249			5,735,917
Human Resources Management	6730		1,203,948	115,739			1,319,687
Noninstruct Staff Retirees' Benefits & Retirement *	6740		827,933				827,933
Staff Development	6750		61,027	151,888			212,915
Staff Diversity	6760		642	2,200			2,842
Logistical Services	6770		1,586,478	319,227	15,525		1,921,230
Management Information Systems	6780		4,058,965	1,531,748	24,226		5,614,939
Other General Institutional Support Services	6790		219,382	20,727			240,109
Total General Institutional Support Services	6700	0	13,495,365	3,959,803	39,751	0	17,494,919
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		306,092	299,361			605,453
Community Use of Facilities	6830		346,609	22,861			369,470
Economic Development	6840		349,783	156,199			505,982
Other Community Services & Economic Development	6890		40,037	10,721			50,758
Total Community Services	6800	0	1,042,521	489,142	0	0	1,531,663

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			5,975			5,975
Child Development Centers	6920		49,093	8,047			57,140
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		1,197,716	588,342			1,786,058
Student Housing	6970		1,722,800	199,090	9,059		1,930,949
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,969,609	801,454	9,059	0	3,780,122
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		2,443,136	977,271	911		3,421,318
Total Auxiliary Operations	7000	0	2,443,136	977,271	911	0	3,421,318

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		28,741				28,741
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					17,179,429	17,179,429
Student Aid	7320					596,523	596,523
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	17,775,952	17,775,952
Sub-Total Non-Instructional Activites		340,345	58,819,752	15,223,980	318,500	17,775,952	92,478,529
Total Expenditures General Fund: activities *		36,124,359	81,486,896	17,494,969	319,432	17,775,952	153,201,608

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN MATEO

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$142,712,561
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	19,566.00		
	2. 2012-2013 Second Period Actual FTES	19,673.00		
	3. 2012-2013 Population change factor (C2/C1)	1.0055		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$150,844,551
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)			\$150,844,551
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$150,844,551
II.	2013-2014 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.)			632,261
C.	Local Property taxes			99,881,363
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.	2013-2014 Appropriations Subject to Limit			\$108,225,774

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	2,662		5,000,912	6,202,967	5,003,574	6,202,967
State Revenues	8600	5,872,796	8,220,621	6,986,182	9,110,715	12,858,978	17,331,336
Local Revenues	8800	121,644,958	122,078,392	7,047,998	7,969,881	128,692,956	130,048,273
Total Revenues		127,520,416	130,299,013	19,035,092	23,283,563	146,555,508	153,582,576
EXPENDITURES:							
Academic Salaries	1000	45,534,605	51,614,095	4,190,121	4,057,325	49,724,726	55,671,420
Classified Salaries	2000	26,203,009	29,266,729	7,832,591	8,305,687	34,035,600	37,572,416
Employee Benefits	3000	30,165,708	30,597,790	3,685,221	3,648,022	33,850,929	34,245,812
Supplies and Materials	4000	2,193,411	8,151,174	1,076,902	3,630,823	3,270,313	11,781,997
Other Operating Expenses and Services	5000	11,484,689	21,021,959	2,739,967	4,595,972	14,224,656	25,617,931
Capital Outlay	6000	137,395	158,448	182,037	7,934,037	319,432	8,092,485
Total Expenditures		115,718,817	140,810,195	19,706,839	32,171,866	135,425,656	172,982,061
Excess /(Deficiency) of Revenues over Expenditures		11,801,599	(10,511,182)	(671,747)	(8,888,303)	11,129,852	(19,399,485)
Other Financing Sources	8900	4,968,388		2,183,478	1,743,579	7,151,866	1,743,579
Other Outgo	7000	16,667,798	2,672,634	1,108,154	854,663	17,775,952	3,527,297
Net Increase/(Decrease) in Fund Balance		102,189	(13,183,816)	403,577	(7,999,387)	505,766	(21,183,203)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	19,601,580	19,703,769	13,495,708	13,899,285	33,097,288	33,603,054
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	19,601,580		13,495,708		33,097,288	
Ending Fund Balance, June 30		19,703,769	6,519,953	13,899,285	5,899,898	33,603,054	12,419,851

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	178,440	178,440				
Local Revenues	8800	29,181,018	30,316,200			(116)	
Total Revenues		29,359,458	30,494,640	0	0	(116)	0
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	14,910,000	30,427,901				
Debt Interest and Other Service Charges	7120	11,609,719					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	26,519,719	30,427,901	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(26,519,719)	(30,427,901)	0	0	0	0
Net Increase/Decrease in Fund Balance		2,839,739	66,739	0	0	(116)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,452,860	26,292,599		0	179,600	179,484
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	23,452,860		0		179,600	
Ending Fund Balance, June 30		26,292,599	26,359,338	0	0	179,484	179,484

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					164,230	196,913
State Revenues	8600					252,065	281,966
Local Revenues	8800					7,395,000	7,420,830
Total Income		0	0	0	0	7,811,295	7,899,709
Expenditures							
Academic Salaries	1000					5,414,668	4,363,613
Classified Salaries	2000					1,804,157	1,662,901
Employee Benefits	3000					1,263,083	967,711
Supplies and Materials	4000					207,770	1,145,309
Other Operating Expenses and Services	5000					227,658	1,479,212
Capital Outlay	6000						
Total Expenditures		0	0	0	0	8,917,336	9,618,746
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(1,106,041)	(1,719,037)
Other Financing Sources	8900					5,243,202	189,016
Other Outgo	7000					4,891,909	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(754,748)	(1,530,021)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	3,211,679	2,456,931
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		3,211,679	
Ending Fund Balance, June 30		0	0	0	0	2,456,931	926,910

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					1,045	93,586
Total Income		0	0	0	0	1,045	93,586
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					13,000	5,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	13,000	5,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(11,955)	88,586
Other Financing Sources	8900					7,801,186	2,322,000
Other Outgo	7000					10,000,000	11,000,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(2,210,769)	(8,589,414)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	22,194,599	19,983,830
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		22,194,599	
Ending Fund Balance, June 30		0	0	0	0	19,983,830	11,394,416

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	1,465,128			
Local Revenues	8800	4,077,315	7,583,372		
Total Income		5,542,443	7,583,372	0	0
Expenditures					
Academic Salaries	1000	5,664	30,000		
Classified Salaries	2000	784,622	480,886		
Employee Benefits	3000	286,186	345,727		
Supplies and Materials	4000	2,398,086	3,738,874		
Other Operating Expenses and Services	5000	3,713,636	4,350,847		
Capital Outlay	6000	6,882,545	112,742,016		
Total Expenditures		14,070,739	121,688,350	0	0
Excess /(Deficiency) of Revenues over Expenditures		(8,528,296)	(114,104,978)	0	0
Other Financing Sources	8900	11,511,628	1,121,000		
Other Outgo	7000	7,507,631	195,678		
Net Increase/(Decrease) in Fund Balance		(4,524,299)	(113,179,656)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	117,780,030	113,255,731		0
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	117,780,030		0	
Ending Fund Balance, June 30		113,255,731	76,075	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	7,969,052	8,850,000	227,745	221,000		
Other Financing Sources	8900						
Total Income		7,969,052	8,850,000	227,745	221,000	0	0
Cost of Sales	5890	4,733,933	5,300,000				
Gross Profit or Loss		3,235,119	3,550,000	227,745	221,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,706,723	1,820,000	35,729	36,000		
Employee Benefits	3000	512,816	520,000	9,586	9,500		
Supplies and Materials	4000	51,441	50,000				
Other Operating Expenses and Services	5000	848,296	827,700	105,787	74,500		
Capital Outlay	6000						
Total Expenditures		3,119,276	3,217,700	151,102	120,000	0	0
Net Profit or Loss		115,843	332,300	76,643	101,000	0	0
Other Outgo	7000			60,642	50,000		
Net Increase/(Decrease) in Fund Balance		115,843	332,300	16,001	51,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,133,274	7,249,117	337,374	353,375		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,133,274		337,374		0	
Ending Fund Balance, June 30		7,249,117	7,581,417	353,375	404,375	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	3,545,269	3,080,000				
Other Financing Sources	8900	72,547	77,000				
Total Income		3,617,816	3,157,000				
Cost of Sales	5890						
Gross Profit or Loss		3,617,816	3,157,000				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,532,584	1,540,000				
Employee Benefits	3000	367,820	368,500				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	850,356	687,500				
Capital Outlay	6000						
Total Expenditures		2,750,760	2,596,000				
Net Profit or Loss		867,056	561,000				
Other Outgo	7000	221,672	200,000				
Net Increase/(Decrease) in Fund Balance		645,384	361,000				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	171,400	816,784				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	171,400					
Ending Fund Balance, June 30		816,784	1,177,784				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2012-2013

Budget Year: 2013-2014

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						
Other Financing Sources	8900	916,587	940,000				
Total Income		916,587	940,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	151,525	154,326				
Employee Benefits	3000	72,680	73,730				
Supplies and Materials	4000	1,260	10,000				
Other Operating Expenses and Services	5000	445,473	500,000				
Capital Outlay	6000						
Total Expenditures		670,938	738,056	0	0		
Net Profit or Loss		245,649	201,944	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		245,649	201,944	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,772,642	9,018,291		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,772,642		0			
Ending Fund Balance, June 30		9,018,291	9,220,235	0	0		

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	304,145	303,700	76,020	76,300		
Total Income		304,145	303,700	76,020	76,300	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	57,799	57,000				
Employee Benefits	3000	604					
Supplies and Materials	4000	14,830	14,800				
Other Operating Expenses and Services	5000	223,946	223,200	65,771	65,800		
Capital Outlay	6000						
Total Expenditures		297,179	295,000	65,771	65,800	0	0
Excess /(Deficiency) of Revenues over Expenditures		6,966	8,700	10,249	10,500	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		6,966	8,700	10,249	10,500	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,111,528	1,118,494	117,707	127,956		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,111,528		117,707		0	
Ending Fund Balance, June 30		1,118,494	1,127,194	127,956	138,456	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	21,501,319	21,693,224				
State Revenues	8600	700,643	683,000				
Local Revenues	8800	620,733	660,000				
Total Income		22,822,695	23,036,224	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		22,822,695	23,036,224	0	0	0	0
Other Financing Sources	8900	367,692					
Other Outgo	7000	23,230,281	23,036,224				
Net Increase/(Decrease) in Fund Balance		(39,894)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	246,690	206,796		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	246,690		0		0	
Ending Fund Balance, June 30		206,796	206,796	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2012-2013

Budget Year: 2013-2014

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: 2012-2013

District ID: 370

Name: SAN MATEO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,036,768
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	2,943,057
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,981,621
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	6,500,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	367,692
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	4,891,909
33	CHILD DEVELOPMENT FUND	41	CAPITAL OUTLAY PROJECTS FUND	366,631

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,687,375			669,556	
		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	2,418,480			2,418,480		2,418,480
Classified Salaries	2000	268,895			268,895		268,895
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	64,804	64,804
Books, Magazines, & Periodicals	4200				0	109,361	109,361
Instructional Supplies & Materials	4300				0	55,102	55,102
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	229,267	229,267
Other Operating Expenses and Services	5000				0	14,049	14,049
Capital Outlay	6000						
Library Books	6300				0	33,895	33,895
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	33,895	33,895
Other Outgo	7000				0		0
Total Expenditures		2,687,375	0	0	2,687,375	277,211	2,964,586
Ending Balance					0	1,730,568	1,730,568

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,730,568	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,730,568	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,400,000			920,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	2,400,000			2,400,000		2,400,000
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	18,241	18,241
Books, Magazines, & Periodicals	4200				0	210,000	210,000
Instructional Supplies & Materials	4300				0	37,109	37,109
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	265,350	265,350
Other Operating Expenses and Services	5000				0	14,650	14,650
Capital Outlay	6000						
Library Books	6300				0	70,000	70,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	70,000	70,000
Other Outgo	7000				0		0
Total Expenditures		2,400,000	0	0	2,400,000	350,000	2,750,000
Ending Balance					0	2,300,568	

Annual Financial and Budget Report

For Actual Year: 2012-2013

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					