



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Unrestricted General Fund (Fund 1)

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

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

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

San Mateo County Community College District
2013-2014 Final Budget
Unrestricted General Fund (Fund 1) - Total District



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$2,662	\$0	0%	1
2 State Revenue	46,860,944	4,424,361	3,759,717	5,872,796	8,220,621	6%	2
3 Local Revenue	60,053,582	106,480,558	111,488,269	126,613,346	122,078,392	94%	3
4 Total Revenue	\$106,914,526	\$110,904,919	\$115,247,986	\$132,488,804	\$130,299,013	100%	4
Expenses							
5 Certificated Salaries	\$47,240,210	\$43,585,003	\$46,221,463	\$45,534,608	\$51,614,095	37%	5
6 Classified Salaries	25,091,638	\$23,842,268	27,674,180	\$26,203,009	29,266,729	21%	6
7 Employee Benefits	26,240,814	\$26,441,803	29,334,823	\$30,165,708	30,597,790	22%	7
8 Materials & Supplies	11,692,769	\$2,376,261	6,462,499	\$2,193,412	8,151,174	6%	8
9 Operating Expenses	17,795,541	\$11,459,240	17,476,355	\$11,484,690	21,021,959	15%	9
10 Capital Outlay	63,209	\$159,077	218,253	\$144,435	198,449	0%	10
11 Total Expenses	\$128,124,181	\$107,863,654	\$127,387,572	\$115,725,863	\$140,850,196	100%	11

Transfers & Other							
12 Transfers In	\$0	\$2,755,621	\$0	4,891,909	0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(1,412,104)	(138,109)	(3,349,852)	(15,052,667)	(3,683,349)	140%	14
15 Contingency	8,025,539	0	1,771,928	0	1,045,717	-40%	15
16 Other Out Go	0	(6,682,830)	0	(6,500,000)	0	0%	16
17 Total Transfers/Other	\$6,613,435	(\$4,065,318)	(\$1,577,924)	(\$16,660,757)	(\$2,637,632)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$14,596,220)	(\$1,024,053)	(\$13,717,510)	\$102,184	(\$13,188,815)		18
19 Beginning Balance, July 1	20,625,630	20,625,630	19,601,577	19,601,581	19,703,765		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$6,029,411	\$19,601,577	\$5,884,067	\$19,703,765	\$6,514,950		21

*****The total expense amount shown includes Prop 30 (EPA) funds which is broken down by site on the following pages.*****
Includes combined total of Central Services, District Office, Cañada College, College of San Mateo, and Skyline College

**San Mateo County Community College District
2013-2014 Final Budget**

***Unrestricted General Fund (Fund 11002) - Cañada College
Proposition 30 (EPA)***



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	684,695	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$684,695	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$564,261	82%	5
6 Classified Salaries	0	0	0	0	24,983	4%	6
7 Employee Benefits	0	0	0	0	95,451	14%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$684,695	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0				0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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

**San Mateo County Community College District
2013-2014 Final Budget**



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

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budet	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	1,174,049	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$1,174,049	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$956,436	81%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	169,696	14%	7
8 Materials & Supplies	0	0	0	0	47,917	4%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$1,174,049	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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

San Mateo County Community College District
2013-2014 Final Budget
Unrestricted General Fund (Fund 11002) - Skyline College
Proposition 30 (EPA)



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	1,177,934	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$1,177,934	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$911,588	77%	5
6 Classified Salaries	0	0	0	0	0	0	6
7 Employee Benefits	0	0	0	0	266,346	23%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$1,177,934	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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

San Mateo County Community College District
2013-2014 Final Budget
Unrestricted General Fund (Fund 11002) - District Office
Proposition 30 (EPA)

	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	859,764	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$859,764	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$84,000	10%	5
6 Classified Salaries	0	0	0	0	125,000	15%	6
7 Employee Benefits	0	0	0	0	14,000	2%	7
8 Materials & Supplies	0	0	0	0	231,073	27%	8
9 Operating Expenses	0	0	0	0	405,691	47%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$859,764	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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

San Mateo County Community College District
2013-2014 Final Budget
Unrestricted General Fund (Fund 1) - Total District
Proposition 30 (EPA)



	2011-12 Adoption Budget	2011-12 Actual	2012-13 Adoption Budget	2012-13 Actual	2013-14 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	3,896,442	100%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$3,896,442	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$2,516,284	65%	5
6 Classified Salaries	0	0	0	0	149,983	4%	6
7 Employee Benefits	0	0	0	0	545,494	14%	7
8 Materials & Supplies	0	0	0	0	278,990	7%	8
9 Operating Expenses	0	0	0	0	405,691	10%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$3,896,442	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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