

California Community Colleges

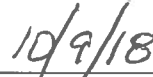
ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)


District: SAN MATEO

District Code: 370

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


District Chief Business Officer


Date


District Superintendent


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, 2018. 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: 2017-2018

Budget Year: 2018-2019

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	24,693,951	24,801,085		24,801,085
Other	1300	18,402,253	18,398,009		18,398,009
Total Instructional Salaries		43,096,204	43,199,094	0	43,199,094
Non-Instructional Salaries					
Contract or Regular	1200		14,681,224	332,104	15,013,328
Other	1400		1,721,284	30,616	1,751,900
Total Non-Instructional Salaries		0	16,402,508	362,720	16,765,228
Total Academic Salaries		43,096,204	59,601,602	362,720	59,964,322
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		30,436,664	2,352,982	32,789,646
Other	2300		2,559,723	93,587	2,653,310
Total Non-Instructional Salaries		0	32,996,387	2,446,569	35,442,956
Instructional Aides					
Regular Status	2200	2,191,461	2,255,986	32,550	2,288,536
Other	2400	555,527	582,779	105,843	688,622
Total Instructional Aides		2,746,988	2,838,765	138,393	2,977,158
Total Classified Salaries		2,746,988	35,835,152	2,584,962	38,420,114
Employee Benefits	3000	21,389,199	42,773,539	1,057,359	43,830,898
Supplies and Materials	4000		2,033,900	116,022	2,149,922
Other Operating Expenses	5000	35,497	11,271,285	1,278,612	12,549,897
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		67,267,888	151,515,478	5,399,675	156,915,153

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	4,460,506	4,460,506		4,460,506
Student Health Services Above Amount Collected	6441		51,855		51,855
Student Transportation	6491		47,681		47,681
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,763,098		2,763,098
Objects to Exclude	Object Code				
Rents and Leases	5060		96,330		96,330
Lottery Expenditures					
Academic Salaries	1000		2,774,687		2,774,687
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: 2017-2018

Budget Year: 2018-2019

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		4,460,506	10,194,157	0	10,194,157
Total for ECS 84362, 50% Law		62,807,382	141,321,321	5,399,675	146,720,996
Percent of CEE (Instructional Salary Cost / Total CEE)		44.44%	100.00%		
50% of Current Expense of Education			70,660,660		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		62,807,382	141,321,321	5,399,675	146,720,996
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		67,267,888	151,515,478	5,399,675	156,915,153
Capital Expenditures	6000	74,119	392,482	73,511	465,993
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		67,342,007	151,907,960	5,473,186	157,381,146

For Year Ended June 30, 2018

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	87,872		87,872
In County Treasury	9112	23,859,222	18,976,732	42,835,954
Cash With Fiscal Agents	9113	14,500		14,500
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120	29,944,009		29,944,009
Accounts Receivable	9130	7,984,779	3,512,571	11,497,350
Due from Other Funds	9140	500,000	7,033	507,033
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	516,065	404,161	920,226
TOTAL ASSETS		62,976,447	22,900,497	85,876,944
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,405,082	1,812,136	9,217,218
Accrued Salaries and Wages Payable	9520	1,428,764		1,428,764
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	6,050,632		6,050,632
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,914,560	10,939,052	20,853,612
TOTAL LIABILITIES		24,799,038	12,751,188	37,550,226

For Year Ended June 30, 2018

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			0
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	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	586,065		586,065
Restricted Fund Balance	9752		10,149,309	10,149,309
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	9,827,415		9,827,415
Total Designated Fund Balance		10,413,480	10,149,309	20,562,789
Uncommitted Fund Balance	9790	27,763,929		27,763,929
TOTAL FUND EQUITY		38,177,409	10,149,309	48,326,718
TOTAL LIABILITIES AND FUND EQUITY		62,976,447	22,900,497	85,876,944

- 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, 2018

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	50,754,115		186,705
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	196,228		820
Due from Other Funds	9140			
TOTAL ASSETS		50,950,343	0	187,525
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, 2018

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			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	50,950,343		187,525
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		50,950,343	0	187,525
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		50,950,343	0	187,525
TOTAL LIABILITIES AND FUND EQUITY		50,950,343	0	187,525

- 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, 2018

District ID: 370

Name: SAN MATEO

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			181,153			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			35,870			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	217,023	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			156,407			
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			60,616			
TOTAL LIABILITIES		0	0	217,023	0	0	0

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 370

Name: SAN MATEO

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	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	0	0	0	0
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	0	0	0	0
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	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	217,023	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 370

Name: SAN MATEO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	106,302,010		54,625,592
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	5,000		
Accounts Receivable	9130	1,856,021		492,279
Due from Other Funds	9140	6,090,261		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	881,509		4,341,416
TOTAL ASSETS		115,134,801	0	59,459,287
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,687,683		9,740,872
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			46,661
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	140,840		
TOTAL LIABILITIES		1,828,523	0	9,787,533

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 370

Name: SAN MATEO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
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 Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			49,671,754
Committed Fund Balance	9753			
Assigned Fund Balance	9754	113,306,278		
Total Designated Fund Balance		113,306,278	0	49,671,754
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		113,306,278	0	49,671,754
TOTAL LIABILITIES AND FUND EQUITY		115,134,801	0	59,459,287

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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	60,673			107,382
In County Treasury	9112	326,725	727,969		3,763,968
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114		300		300
Investments (at cost)	9120	3,515,917	33,974		2,125,845
Accounts Receivable	9130	738,216	23,105		74,145
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	3,594,152			8,716
Prepaid Items	9220	52,136			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				310,524
Accumulated Depreciation Equipment	9351				106,379
Work in Progress	9360				
Total Fixed Assets		0	0	0	204,145
TOTAL ASSETS		8,287,819	785,348	0	6,284,501

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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	961,746	76,579		907,096
Accrued Salaries and Wages Payable	9520				85,528
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				926,579
Deferred Revenues	9570		11,665		604,340
Total Current Liabilities and Deferred Revenue		961,746	88,244	0	2,523,543
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	961,746	88,244	0	2,523,543

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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	7,326,073	697,104		3,760,958
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		7,326,073	697,104	0	3,760,958
TOTAL LIABILITIES AND FUND EQUITY		8,287,819	785,348	0	6,284,501

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	9,745,569	9,403,780
Cash With Fiscal Agents	9113	35,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	23,739	871,108
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	60,000	
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		9,864,308	10,274,888

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	1,981,658	
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		1,981,658	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	1,981,658	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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		
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
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		2,600,000
Assigned Fund Balance	9754	7,882,650	7,674,888
Total Designated Fund Balance		7,882,650	10,274,888
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		7,882,650	10,274,888
TOTAL LIABILITIES AND FUND EQUITY		9,864,308	10,274,888

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	122,579							
In County Treasury	9112	1,556,558	188,735		205,573				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	167,019			937,685				
Due from Other Funds	9140								
Student Loans Receivable	9150	1,375							
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	19,646							
Accumulated Depreciation Equipment	9351	12,888							
Work in Progress	9360								
Total Fixed Assets		6,758	0	0	0	0	0	0	0
TOTAL ASSETS		1,854,289	188,735	0	1,143,258	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	899,419			348,547				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				500,000				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				213,331				
Total Current Liabilities and Deferred Revenue		899,419	0	0	1,061,878	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	899,419	0	0	1,061,878	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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								
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	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	954,870	188,735		81,380				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		954,870	188,735	0	81,380	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		954,870	188,735	0	81,380	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,854,289	188,735	0	1,143,258	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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		5,215,990	5,215,990
Workforce Investment Act	8130		162,403	162,403
Temporary Assistance for Needy Families (TANF)	8140		88,553	88,553
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		623,900	623,900
Other Federal Revenues	8190	5,113	1,136,056	1,141,169
Total Federal Revenues	8100	5,113	7,226,902	7,232,015
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	263,890		263,890
State General Apportionment	8612			0
Other General Apportionment	8613	1,446,585		1,446,585
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,732,197	1,732,197
Disabled Students Programs and Services(DSPS)	8623		1,988,893	1,988,893
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		410,212	410,212
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		10,488,777	10,488,777

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	1,572,248		1,572,248
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,962,460	3,962,460
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	592,032		592,032
Timber Yield Tax	8672	8,346		8,346
Other State Tax Subventions	8673	2,153		2,153
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,774,687	1,071,577	3,846,264
State Mandated Costs	8685	931,289		931,289
Other State Non-Tax Revenues	8686	493,563		493,563
Other State Revenues	8690	3,216,319	429,620	3,645,939
Total State Revenues	8600	11,301,112	20,083,736	31,384,848

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	124,962,323		124,962,323
Tax Allocation, Supplemental Roll	8812	4,356,845		4,356,845
Tax Allocation, Unsecured Roll	8813	5,884,839		5,884,839
Prior Years Taxes	8816	204,619		204,619
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	2,846,164		2,846,164
Redevelopment Agency Funds - Residual	8819	6,850,286		6,850,286
Redevelopment Agency Funds - Asset Liquidation	8819.1	607,955		607,955
Contributions, Gifts, Grants, and Endowments	8820	16,481	2,346,017	2,362,498
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	20,500	671,713	692,213
Sales and Commissions	8840	108,777	5,997	114,774
Rentals and Leases	8850	1,110,807	131,669	1,242,476
Interest and Investment Income	8860	1,878,243		1,878,243
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	19,099,887		19,099,887
Contra Revenue Account	8874.1	(8,531,505)		(8,531,505)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		848,586	848,586
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	760		760
Nonresident Tuition	8880	9,274,076		9,274,076
Parking Services and Public Transportation	8881		1,280,168	1,280,168
Other Student Fees and Charges	8885	70,666	474,367	545,033
Other Local Revenues	8890	345,420	2,250,645	2,596,065
Total Local Revenues	8800	169,107,143	8,009,162	177,116,305
Total Revenues		180,413,368	35,319,800	215,733,168

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	50,670		50,670
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	281,077	3,826,219	4,107,296
Total Other Financing Sources	8900	331,747	3,826,219	4,157,966
Total Revenues and Other Financing Sources		180,745,115	39,146,019	219,891,134

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Environmental Design	0200	65,265	8,166	525			73,956
Environmental Sciences and Technologies	0300	71,476	48,868	144,904			265,248
Biological Sciences	0400	3,093,399	1,496,200	211,404	19,101		4,820,104
Business and Management	0500	2,830,989	1,027,423	266,980	97,036		4,222,428
Communications	0600	702,998	247,726	22,740	10,472		983,936
Computer and Information Science	0700	1,089,762	316,430	18,489	149,202		1,573,883
Education	0800	3,487,645	1,726,298	735,388	130,346		6,079,677
Engineering and Related Industrial Technology	0900	1,597,749	921,811	264,624	118,397		2,902,581
Fine and Applied Arts	1000	3,305,642	1,212,580	127,492			4,645,714
Foreign language	1100	808,479	197,763	12,762			1,019,004
Health	1200	2,011,960	1,621,041	155,718	214,148		4,002,867
Consumer Education And Home Economics	1300	1,238,723	863,554	146,320	11,189		2,259,786
Law	1400		20,848	6,245			27,093
Humanities(Letters)	1500	6,650,791	2,519,328	105,090			9,275,209
Library Science	1600	24,140	7,450				31,590
Mathematics	1700	5,629,157	2,947,456	467,436	10,192		9,054,241
Military Studies	1800						0
Physical Sciences	1900	3,220,032	1,695,294	135,227	9,142		5,059,695
Psychology	2000	1,227,446	344,186	12,552			1,584,184
Public Affairs and Services	2100	773,315	454,198	144,124	2,304		1,373,941
Social Sciences	2200	3,750,868	1,078,433	34,600			4,863,901
Commercial Services	3000	1,446,320	1,066,547	264,326	1,206		2,778,399
Interdisciplinary Studies	4900	3,008,762	3,979,031	538,997	52,113		7,578,903
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,878,756					6,878,756
Sub-Total Instructional Activites		52,913,674	23,800,631	3,815,943	824,848		81,355,096
Total Expenditures for GF Activities*		53,686,574	116,871,464	25,321,507	1,557,957	21,686,219	219,123,721

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		9,059,378	312,980	3,142		9,375,500
Course and Curriculum Development	6020		1,391,653	150,756	1,182		1,543,591
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	10,451,031	463,736	4,324	0	10,919,091
Instructional Support Services	6100						
Learning Center	6110	770,283	2,231,386	315,922	3,550		3,321,141
Library	6120		3,287,492	235,350	156,856		3,679,698
Media	6130		623,923	30,207	1,435		655,565
Museums and Galleries	6140		327	2,130			2,457
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,838	74			1,912
Total Instructional Support Services		770,283	6,144,966	583,683	161,841	0	7,660,773
Admissions and Records	6200		5,171,835	525,690	94,136		5,791,661
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		11,766,103	1,084,586	15,104		12,865,793
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	11,766,103	1,084,586	15,104	0	12,865,793

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		340,188	5,464			345,652
Health Services	6440		1,154,633	126,825			1,281,458
Student Personnel Administration	6450		1,392,838	298,446	4,610		1,695,894
Financial Aid Administration	6460		2,572,498	96,177	32,996		2,701,671
Job Placement Services	6470			436			436
Veterans Services	6480		299,967	25,056	3,797		328,820
Miscellaneous Student Services	6490		6,684,042	1,482,716	52,133		8,218,891
Total Other Student Services		0	12,444,166	2,035,120	93,536	0	14,572,822
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,531,277	453,356			2,984,633
Custodial Services	6530		4,533,953	261,768			4,795,721
Grounds Maintenance and Repairs	6550		1,231,466	71,351	4,595		1,307,412
Utilities	6570			3,702,061			3,702,061
Other Operations and Maintenance of Plant	6590		1,735,013	761,824	114,910		2,611,747
Total Operation and Maintenance of Plant	6500	0	10,031,709	5,250,360	119,505	0	15,401,574
Planning, Policymaking and Coordinations	6600		6,141,241	790,769	17,476		6,949,486

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		2,116,401	614,819	20,299		2,751,519
Fiscal Operations	6720		5,661,453	584,500	11,227		6,257,180
Human Resources Management	6730		1,742,449	455,321	9,867		2,207,637
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,028,634				4,028,634
Staff Development	6750		474,111	473,719	2,501		950,331
Staff Diversity	6760		1,241	25,444			26,685
Logistical Services	6770		2,125,824	336,272	25,118		2,487,214
Management Information Systems	6780		5,386,219	1,000,995	24,639		6,411,853
Other General Institutional Support Services	6790		494,581	1,848,050	60,025		2,402,656
Total General Institutional Support Services	6700	0	22,030,913	5,339,120	153,676	0	27,523,709
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	2,617	757,978	35,624	7,654		803,873
Community Use of Facilities	6830		795,733	5,838			801,571
Economic Development	6840		760,328	273,221			1,033,549
Other Community Services & Economic Development	6890		48,801	3,836			52,637
Total Community Services	6800	2,617	2,362,840	318,519	7,654	0	2,691,630

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

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						0
Child Development Centers	6920		21,417				21,417
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,605,003	227,690			2,832,693
Student and Co-Curricular Activities	6960		1,767,165	315,670	4,098		2,086,933
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	4,393,585	543,360	4,098	0	4,941,043
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		1,914,236	4,566,903	16,202		6,497,341
Total Auxiliary Operations	7000	0	1,914,236	4,566,903	16,202	0	6,497,341

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		218,208	3,718	45,557		267,483
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					20,461,899	20,461,899
Student Aid	7320					1,224,320	1,224,320
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	21,686,219	21,686,219
Sub-Total Non-Instructional Activites		772,900	93,070,833	21,505,564	733,109	21,686,219	137,768,625
Total Expenditures General Fund: activities *		53,686,574	116,871,464	25,321,507	1,557,957	21,686,219	219,123,721

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN MATEO

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$143,585,128
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	16,521.00		
	2. 2017-2018 Second Period Actual FTES	15,734.00		
	3. 2017-2018 Population change factor (C2/C1)	0.9524		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$141,769,218
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)			\$141,769,218
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$141,769,218
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			2,467,398
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			644,188
C.	Local Property taxes			155,050,667
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			506,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$158,668,253

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	5,113		7,226,902	7,008,888	7,232,015	7,008,888
State Revenues	8600	11,301,112	10,258,177	20,083,736	24,522,527	31,384,848	34,780,704
Local Revenues	8800	169,107,143	176,834,684	8,009,162	17,257,170	177,116,305	194,091,854
Total Revenues		180,413,368	187,092,861	35,319,800	48,788,585	215,733,168	235,881,446
EXPENDITURES:							
Academic Salaries	1000	59,964,322	72,668,634	8,300,259	6,291,715	68,264,581	78,960,349
Classified Salaries	2000	38,420,714	43,925,463	12,802,441	13,105,174	51,223,155	57,030,637
Employee Benefits	3000	43,830,899	46,358,371	7,239,403	8,834,996	51,070,302	55,193,367
Supplies and Materials	4000	2,149,922	6,674,623	1,799,174	2,178,177	3,949,096	8,852,800
Other Operating Expenses and Services	5000	12,549,297	22,985,974	8,823,114	12,975,332	21,372,411	35,961,306
Capital Outlay	6000	465,993	175,097	1,091,964	335,202	1,557,957	510,299
Total Expenditures		157,381,147	192,788,162	40,056,355	43,720,596	197,437,502	236,508,758
Excess /(Deficiency) of Revenues over Expenditures		23,032,221	(5,695,301)	(4,736,555)	5,067,989	18,295,666	(627,312)
Other Financing Sources	8900	331,747		3,826,219	2,867,689	4,157,966	2,867,689
Other Outgo	7000	19,069,344	4,718,179	2,616,875	2,142,537	21,686,219	6,860,716
Net Increase/(Decrease) in Fund Balance		4,294,624	(10,413,480)	(3,527,211)	5,793,141	767,413	(4,620,339)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,882,785	38,177,409	13,676,520	10,149,309	47,559,305	48,326,718
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	33,882,785		13,676,520		47,559,305	
Ending Fund Balance, June 30		38,177,409	27,763,929	10,149,309	15,942,450	48,326,718	43,706,379

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	1,989	200				
State Revenues	8600	203,323					
Local Revenues	8800	52,287,378	52,130,300			1,957	1,700
Total Revenues		52,492,690	52,130,500	0	0	1,957	1,700
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	35,388,929	33,258,993				
Debt Interest and Other Service Charges	7120	18,980,271	18,823,183				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	54,369,200	52,082,176	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(54,369,200)	(52,082,176)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,876,510)	48,324	0	0	1,957	1,700
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	52,826,852	50,950,342		0	185,569	187,526
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	52,826,852		0		185,569	
Ending Fund Balance, June 30		50,950,342	50,998,666	0	0	187,526	189,226

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					46,625	43,200
State Revenues	8600					175,224	161,800
Local Revenues	8800					516,143	580,514
Total Income		0	0	0	0	737,992	785,514
Expenditures							
Academic Salaries	1000					217,968	206,939
Classified Salaries	2000					627,389	612,215
Employee Benefits	3000					349,242	343,377
Supplies and Materials	4000					85,418	97,999
Other Operating Expenses and Services	5000					1,819	1,942
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,281,836	1,262,472
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(543,844)	(476,958)
Other Financing Sources	8900					543,844	476,958
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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						
Total Income		0	0	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		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,556,852	398,017				
Local Revenues	8800	730,702				1,098,179	1,000,000
Total Income		2,287,554	398,017	0	0	1,098,179	1,000,000
Expenditures							
Academic Salaries	1000					923	
Classified Salaries	2000	199,254	200,000			2,409,833	3,162,000
Employee Benefits	3000	73,439	75,000			945,099	1,125,000
Supplies and Materials	4000	347,399	350,000			1,072,752	3,418,180
Other Operating Expenses and Services	5000	4,532,973	4,500,000			6,945,763	24,851,620
Capital Outlay	6000	3,812,967	3,800,000			43,699,572	99,824,951
Total Expenditures		8,966,032	8,925,000	0	0	55,073,942	132,381,751
Excess /(Deficiency) of Revenues over Expenditures		(6,678,478)	(8,526,983)	0	0	(53,975,763)	(131,381,751)
Other Financing Sources	8900	14,639,300					
Other Outgo	7000	649,330	291,364				
Net Increase/(Decrease) in Fund Balance		7,311,492	(8,818,347)	0	0	(53,975,763)	(131,381,751)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	105,994,786	113,306,278		0	103,647,517	49,671,754
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	105,994,786		0		103,647,517	
Ending Fund Balance, June 30		113,306,278	104,487,931	0	0	49,671,754	(81,709,997)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	6,448,144	7,000,000	306,157	340,000		
Other Financing Sources	8900	144,873		6,118	10,000		
Total Income		6,593,017	7,000,000	312,275	350,000	0	0
Cost of Sales	5890	3,771,642	3,500,000				
Gross Profit or Loss		2,821,375	3,500,000	312,275	350,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,954,779	1,960,000	77,297	78,000		
Employee Benefits	3000	615,356	640,000	16,137	16,000		
Supplies and Materials	4000	15,425	15,000				
Other Operating Expenses and Services	5000	934,368	900,000	164,208	170,000		
Capital Outlay	6000						
Total Expenditures		3,519,928	3,515,000	257,642	264,000	0	0
Net Profit or Loss		(698,553)	(15,000)	54,633	86,000	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(698,553)	(15,000)	54,633	86,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,024,626	7,326,073	642,471	697,104		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,024,626		642,471		0	
Ending Fund Balance, June 30		7,326,073	7,311,073	697,104	783,104	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	6,473,602	6,900,000				
Other Financing Sources	8900	90,114	200,000				
Total Income		6,563,716	7,100,000				
Cost of Sales	5890						
Gross Profit or Loss		6,563,716	7,100,000				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	930,293	940,000				
Employee Benefits	3000	348,029	348,000				
Supplies and Materials	4000	43,833	44,000				
Other Operating Expenses and Services	5000	4,807,931	4,630,000				
Capital Outlay	6000						
Total Expenditures		6,130,086	5,962,000				
Net Profit or Loss		433,630	1,138,000				
Other Outgo	7000	367,910	600,000				
Net Increase/(Decrease) in Fund Balance		65,720	538,000				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,695,236	3,760,956				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,695,236					
Ending Fund Balance, June 30		3,760,956	4,298,956				

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			23,682	65,800		
Other Financing Sources	8900	2,306,555	2,574,763	5,788,259	4,790,142		
Total Income		2,306,555	2,574,763	5,811,941	4,855,942		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	260,655	46,479				
Employee Benefits	3000	135,589	21,422		3,337,793		
Supplies and Materials	4000		5,000				
Other Operating Expenses and Services	5000	1,662,795	1,570,723	9,770	11,000		
Capital Outlay	6000						
Total Expenditures		2,059,039	1,643,624	9,770	3,348,793		
Net Profit or Loss		247,516	931,139	5,802,171	1,507,149		
Other Outgo	7000			12,200,000	2,600,000		
Net Increase/(Decrease) in Fund Balance		247,516	931,139	(6,397,829)	(1,092,851)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,635,134	7,882,650	16,672,716	10,274,887		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,635,134		16,672,716			
Ending Fund Balance, June 30		7,882,650	8,813,789	10,274,887	9,182,036		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	549,455	550,000	54,525	55,000		
Total Income		549,455	550,000	54,525	55,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	68,924	70,000				
Employee Benefits	3000	620	800				
Supplies and Materials	4000	23,656	24,000				
Other Operating Expenses and Services	5000	469,737	470,000	33,210	35,000		
Capital Outlay	6000						
Total Expenditures		562,937	564,800	33,210	35,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(13,482)	(14,800)	21,315	20,000	0	0
Other Financing Sources	8900	19,024	20,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,542	5,200	21,315	20,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	949,328	954,870	167,420	188,735		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	949,328		167,420		0	
Ending Fund Balance, June 30		954,870	960,070	188,735	208,735	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	15,216,835	15,424,843				
State Revenues	8600	1,239,224	1,260,000				
Local Revenues	8800	1,103,421	1,130,000				
Total Income		17,559,480	17,814,843	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		17,559,480	17,814,843	0	0	0	0
Other Financing Sources	8900	1,419,720					
Other Outgo	7000	18,979,200	17,814,843				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	81,380	81,380		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	81,380		0		0	
Ending Fund Balance, June 30		81,380	81,380	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		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: 2017-2018

District ID: 370

Name: SAN MATEO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,800,055
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	172,326
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	13,604,202
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,403,379
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	5,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	3,265
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,414,720
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	277,812
33	CHILD DEVELOPMENT FUND	41	CAPITAL OUTLAY PROJECTS FUND	371,518
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	26,163

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,970,175	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,970,175	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,774,687			1,071,577	
		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		2,774,687		2,774,687		2,774,687
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	73,036	73,036
Instructional Supplies & Materials	4300				0	245,737	245,737
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	318,773	318,773
Other Operating Expenses and Services	5000				0	263,988	263,988
Capital Outlay	6000						
Library Books	6300				0	131,334	131,334
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	131,334	131,334
Other Outgo	7000				0		0
Total Expenditures		0	2,774,687	0	2,774,687	714,095	3,488,782
Ending Balance					0	2,327,657	2,327,657

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,327,657	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,327,657	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,514,080			887,697	
		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		2,514,080		2,514,080		2,514,080
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	74,000	74,000
Instructional Supplies & Materials	4300				0	250,000	250,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	324,000	324,000
Other Operating Expenses and Services	5000				0	265,000	265,000
Capital Outlay	6000						
Library Books	6300				0	132,000	132,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	132,000	132,000
Other Outgo	7000				0		0
Total Expenditures		0	2,514,080	0	2,514,080	721,000	3,235,080
Ending Balance					0	2,494,354	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 370

Name: SAN MATEO

EPA Revenue	1,572,248
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	1,283,572	0	0	1,283,572
Media	6130	33,944	0	0	33,944
Custodial Services	6530	129,849	0	0	129,849
Management Information Systems	6780	124,883	0	0	124,883
TOTAL		1,572,248	0	0	1,572,248

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 370

Name: SAN MATEO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	5,383,970	5,252,004	10,635,974	N/A	N/A
2016-17	6,488,843	6,760,065	13,248,908	2,612,934	24.57%
2017-18	7,986,360	8,136,654	16,123,014	2,874,106	21.69%
2018-19	8,992,227	9,573,352	18,565,579	2,442,565	15.15%
2019-20	9,998,093	11,083,311	21,081,404	2,515,825	13.55%
2020-21	10,525,493	12,761,043	23,286,536	2,205,132	10.46%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The added costs are included in our budget projections for the future years and accounted for in our collective bargaining agreements.