

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

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.



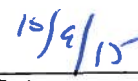
District Chief Business Officer



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, 2015. 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: 2014-2015

Budget Year: 2015-2016

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	22,390,401	22,456,376		22,456,376
Other	1300	18,057,854	16,538,166		16,538,166
Total Instructional Salaries		40,448,255	38,994,542	0	38,994,542
Non-Instructional Salaries					
Contract or Regular	1200		11,928,277		11,928,277
Other	1400		921,581		921,581
Total Non-Instructional Salaries		0	12,849,858	0	12,849,858
Total Academic Salaries		40,448,255	51,844,400	0	51,844,400
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		24,992,660		24,992,660
Other	2300		1,935,215		1,935,215
Total Non-Instructional Salaries		0	26,927,875	0	26,927,875
Instructional Aides					
Regular Status	2200	1,638,753	1,385,453		1,385,453
Other	2400	485,224	484,038		484,038
Total Instructional Aides		2,123,977	1,869,491	0	1,869,491
Total Classified Salaries		2,123,977	28,797,366	0	28,797,366
Employee Benefits	3000	15,226,626	30,724,521		30,724,521
Supplies and Materials	4000		1,598,100		1,598,100
Other Operating Expenses	5000	15,874	9,479,934		9,479,934
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		57,814,732	122,444,321	0	122,444,321

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		303,350		303,350
Student Transportation	6491		1,939,734		1,939,734
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,632,901		2,632,901
Objects to Exclude	Object Code				
Rents and Leases	5060		9,557		9,557
Lottery Expenditures					
Academic Salaries	1000		2,412,551		2,412,551
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: 2014-2015

Budget Year: 2015-2016

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	7,298,093	0	7,298,093
Total for ECS 84362, 50% Law		57,814,732	115,146,228	0	115,146,228
Percent of CEE (Instructional Salary Cost / Total CEE)		50.21%	100.00%		
50% of Current Expense of Education			57,573,114		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		57,814,732	115,146,228	0	115,146,228
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		57,814,732	122,444,321	0	122,444,321
Capital Expenditures	6000	793	56,897	58,765	115,662
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		57,815,525	122,501,218	58,765	122,559,983

For Year Ended June 30, 2015

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	86,804		86,804
In County Treasury	9112	6,596,985	16,359,695	22,956,680
Cash With Fiscal Agents	9113	14,000		14,000
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120	36,917,332		36,917,332
Accounts Receivable	9130	6,714,704	2,730,255	9,444,959
Due from Other Funds	9140	847,339	795,641	1,642,980
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	357,444	145,887	503,331
TOTAL ASSETS		51,604,608	20,031,478	71,636,086
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,249,571	485,483	6,735,054
Accrued Salaries and Wages Payable	9520	1,379,036		1,379,036
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	14,132,195	317,047	14,449,242
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,655,114	4,043,497	11,698,611
TOTAL LIABILITIES		29,415,916	4,846,027	34,261,943

For Year Ended June 30, 2015

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	427,444		427,444
Restricted Fund Balance	9752		15,185,451	15,185,451
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	8,076,382		8,076,382
Total Designated Fund Balance		8,503,826	15,185,451	23,689,277
Uncommitted Fund Balance	9790	13,684,866		13,684,866
TOTAL FUND EQUITY		22,188,692	15,185,451	37,374,143
TOTAL LIABILITIES AND FUND EQUITY		51,604,608	20,031,478	71,636,086

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

Governmental Funds Group

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

District ID: 370

Name: SAN MATEO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	43,155,199		182,225
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	50,605		311
Due from Other Funds	9140			
TOTAL ASSETS		43,205,804	0	182,536
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, 2015

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	43,205,804		182,536
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		43,205,804	0	182,536
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		43,205,804	0	182,536
TOTAL LIABILITIES AND FUND EQUITY		43,205,804	0	182,536

- 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, 2015

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			28,630			6,217,440
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						9,042,757
Accounts Receivable	9130			13,261			985,877
Due from Other Funds	9140						3,000,000
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			681			
TOTAL ASSETS		0	0	42,572	0	0	19,246,074
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			12,272			1,563
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			30,300			1,188
TOTAL LIABILITIES		0	0	42,572	0	0	2,751

- 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, 2015

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	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	14,081,270
Assigned Fund Balance	9754	0	0	0	0	0	5,162,053
Total Designated Fund Balance		0	0	0	0	0	19,243,323
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	19,243,323
TOTAL LIABILITIES AND FUND EQUITY		0	0	42,572	0	0	19,246,074

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	77,939,556		145,135,730
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	5,000		923
Accounts Receivable	9130	543,905		78,371
Due from Other Funds	9140	7,306,354		762,010
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	656,476		663,632
TOTAL ASSETS		86,451,291	0	146,640,666
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,215,493		2,080,724
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	635,937		126,163
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	83,516		
TOTAL LIABILITIES		5,934,946	0	2,206,887

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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			144,433,779
Committed Fund Balance	9753			
Assigned Fund Balance	9754	80,516,345		
Total Designated Fund Balance		80,516,345	0	144,433,779
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		80,516,345	0	144,433,779
TOTAL LIABILITIES AND FUND EQUITY		86,451,291	0	146,640,666

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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				475,965
In County Treasury	9112	1,129,273	527,524		877,635
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	37,888			200
Investments (at cost)	9120	3,954,471	34,892		2,283,874
Accounts Receivable	9130	245,437	22,907		4,484
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	3,094,022			6,851
Prepaid Items	9220	84,760			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	582,134			
Accumulated Depreciation Equipment	9351	582,134			
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		8,545,851	585,323	0	3,649,009

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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	475,136	71,217		221,807
Accrued Salaries and Wages Payable	9520				148,007
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		7,086		343,121
Total Current Liabilities and Deferred Revenue		475,136	78,303	0	1,712,935
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	475,136	78,303	0	1,712,935

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 370

Name: SAN MATEO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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	8,070,715	507,020		1,936,074
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		8,070,715	507,020	0	1,936,074
TOTAL LIABILITIES AND FUND EQUITY		8,545,851	585,323	0	3,649,009

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	6,851,553	
Cash With Fiscal Agents	9113	40,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	3,736	
Due from Other Funds	9140	3,000,000	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	3,133	
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		9,898,422	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	2,234,404	
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		2,234,404	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	2,234,404	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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		
Assigned Fund Balance	9754	7,664,018	
Total Designated Fund Balance		7,664,018	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		7,664,018	0
TOTAL LIABILITIES AND FUND EQUITY		9,898,422	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	267,420							
In County Treasury	9112	1,543,292	140,976		185,710				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	50							
Investments (at cost)	9120								
Accounts Receivable	9130	259,707			921,666				
Due from Other Funds	9140								
Student Loans Receivable	9150	6,520							
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	139,631							
Accumulated Depreciation Equipment	9351	136,189							
Work in Progress	9360								
Total Fixed Assets		3,442	0	0	0	0	0	0	0
TOTAL ASSETS		2,080,431	140,976	0	1,107,376	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	959,530			337,533				
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				139,591				
Total Current Liabilities and Deferred Revenue		959,530	0	0	977,124	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	959,530	0	0	977,124	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	1,120,901	140,976		130,252				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		1,120,901	140,976	0	130,252	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		1,120,901	140,976	0	130,252	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,080,431	140,976	0	1,107,376	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		3,376,360	3,376,360
Workforce Investment Act	8130		32,000	32,000
Temporary Assistance for Needy Families (TANF)	8140	2,690	93,687	96,377
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		641,417	641,417
Other Federal Revenues	8190		707,253	707,253
Total Federal Revenues	8100	2,690	4,850,717	4,853,407
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	77,035		77,035
State General Apportionment	8612			0
Other General Apportionment	8613	236,455		236,455
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,345,035	1,345,035
Disabled Students Programs and Services(DSPS)	8623		1,690,806	1,690,806
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		404,280	404,280
Telecommunications and Technology Infrastructure Program (TTIP)	8626		21,080	21,080
Other General Categorical Programs	8627		4,224,051	4,224,051

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	1,742,772		1,742,772
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,384,669	1,384,669
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	619,015		619,015
Timber Yield Tax	8672	6,579		6,579
Other State Tax Subventions	8673	1,018		1,018
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,412,551	730,834	3,143,385
State Mandated Costs	8685	1,363,945		1,363,945
Other State Non-Tax Revenues	8686	814,907		814,907
Other State Revenues	8690			0
Total State Revenues	8600	7,274,277	9,800,755	17,075,032

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	100,167,215		100,167,215
Tax Allocation, Supplemental Roll	8812	3,381,066		3,381,066
Tax Allocation, Unsecured Roll	8813	5,161,836		5,161,836
Prior Years Taxes	8816	(22,057)		(22,057)
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	2,100,343		2,100,343
Redevelopment Agency Funds - Residual	8819	4,726,520		4,726,520
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	9,806	1,728,036	1,737,842
Contract Services	8830			
Contract Instructional Services	8831		5,986	5,986
Other Contract Services	8832	20,681	865,300	885,981
Sales and Commissions	8840	96,730	26,815	123,545
Rentals and Leases	8850	1,467,899	172,800	1,640,699
Interest and Investment Income	8860	1,291,430		1,291,430
Student Fees and Charges	8870			
Community Services Classes	8872	700,094		700,094
Dormitory	8873			0
Enrollment	8874	9,435,713		9,435,713
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,467,462	1,467,462
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	113,768		113,768
Nonresident Tuition	8880	4,052,291		4,052,291
Parking Services and Public Transportation	8881		1,389,006	1,389,006
Other Student Fees and Charges	8885	42,265	403,156	445,421
Other Local Revenues	8890	1,671,906	2,460,819	4,132,725
Total Local Revenues	8800	134,417,506	8,519,380	142,936,886
Total Revenues		141,694,473	23,170,852	164,865,325

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	6,313	1,400	7,713
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	2,390,526	3,113,163	5,503,689
Total Other Financing Sources	8900	2,396,839	3,114,563	5,511,402
Total Revenues and Other Financing Sources		144,091,312	26,285,415	170,376,727

For Actual Year: 2014-2015

Budget Year: 2015-2016

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						0
Architecture and Environmental Design	0200	38,660	3,133	153			41,946
Environmental Sciences and Technologies	0300	84,331	50,365	5,078			139,774
Biological Sciences	0400	2,370,539	1,151,503	149,501			3,671,543
Business and Management	0500	2,841,395	1,026,656	200,631			4,068,682
Communications	0600	600,696	363,690	37,290			1,001,676
Computer and Information Science	0700	690,634	175,833	12,621			879,088
Education	0800	3,228,033	1,108,534	135,505	18,928		4,491,000
Engineering and Related Industrial Technology	0900	1,483,287	602,819	136,751			2,222,857
Fine and Applied Arts	1000	3,136,700	871,296	132,369	11,531		4,151,896
Foreign language	1100	751,963	165,243	4,089			921,295
Health	1200	1,911,011	1,095,936	111,541			3,118,488
Consumer Education And Home Economics	1300	1,229,728	686,518	66,746			1,982,992
Law	1400		12,726	18			12,744
Humanities(Letters)	1500	6,570,462	1,921,141	103,875			8,595,478
Library Science	1600	12,307	3,368				15,675
Mathematics	1700	4,510,471	1,883,465	583,384			6,977,320
Military Studies	1800						0
Physical Sciences	1900	2,775,403	1,452,220	170,476	644		4,398,743
Psychology	2000	1,116,756	241,911	8,889			1,367,556
Public Affairs and Services	2100	674,175	392,584	69,665			1,136,424
Social Sciences	2200	3,071,246	762,312	39,204			3,872,762
Commercial Services	3000	1,355,838	1,073,041	136,275			2,565,154
Interdisciplinary Studies	4900	2,903,964	2,337,829	505,481			5,747,274
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		4,324,815				4,324,815
Sub-Total Instructional Activites		41,357,599	21,706,938	2,609,542	31,103		65,705,182
Total Expenditures for GF Activities*		41,657,953	90,711,911	18,770,992	331,613	16,590,645	168,063,114

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		7,410,821	208,551			7,619,372
Course and Curriculum Development	6020		570,186	82,121			652,307
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	7,981,007	290,672	0	0	8,271,679
Instructional Support Services	6100						
Learning Center	6110	300,354	920,792	91,629			1,312,775
Library	6120		2,443,278	191,750	185,197		2,820,225
Media	6130		375,932	45,544			421,476
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		300,354	3,740,002	328,923	185,197	0	4,554,476
Admissions and Records	6200		3,726,839	231,939			3,958,778
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		7,519,997	452,644			7,972,641
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	7,519,997	452,644	0	0	7,972,641

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		361,050	3,956			365,006
Health Services	6440			131			131
Student Personnel Administration	6450		400,530	80,533			481,063
Financial Aid Administration	6460		2,205,916	101,886			2,307,802
Job Placement Services	6470						0
Veterans Services	6480		35,117	592			35,709
Miscellaneous Student Services	6490		5,245,195	2,297,653			7,542,848
Total Other Student Services		0	8,247,808	2,484,751	0	0	10,732,559
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,110,521	366,264			2,476,785
Custodial Services	6530		3,798,044	242,818			4,040,862
Grounds Maintenance and Repairs	6550		910,550	58,830			969,380
Utilities	6570			3,288,388			3,288,388
Other Operations and Maintenance of Plant	6590		2,064,976	797,315	3,838		2,866,129
Total Operation and Maintenance of Plant	6500	0	8,884,091	4,753,615	3,838	0	13,641,544
Planning, Policymaking and Coordinations	6600		5,230,334	1,016,661	3,818		6,250,813

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		1,145,361	544,333			1,689,694
Fiscal Operations	6720		4,869,868	467,302			5,337,170
Human Resources Management	6730		1,456,439	206,481			1,662,920
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,299,196				2,299,196
Staff Development	6750		155,109	252,972			408,081
Staff Diversity	6760			3,431			3,431
Logistical Services	6770		1,708,785	179,674	20		1,888,479
Management Information Systems	6780		4,543,724	842,260			5,385,984
Other General Institutional Support Services	6790		493,908	1,672,342	48,428		2,214,678
Total General Institutional Support Services	6700	0	16,672,390	4,168,795	48,448	0	20,889,633
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		402,940	318,346			721,286
Community Use of Facilities	6830		678,689	8,858			687,547
Economic Development	6840		377,934	173,852			551,786
Other Community Services & Economic Development	6890		42,546	3,365			45,911
Total Community Services	6800	0	1,502,109	504,421	0	0	2,006,530

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		6,277	15,971			22,248
Child Development Centers	6920		39,079	99			39,178
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		1,136,140	644,211	6,436		1,786,787
Student Housing	6970		1,868,349	164,671			2,033,020
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	3,049,845	824,952	6,436	0	3,881,233
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		2,142,787	1,057,641	52,773		3,253,201
Total Auxiliary Operations	7000	0	2,142,787	1,057,641	52,773	0	3,253,201

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		307,764	281			308,045
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			46,155			46,155
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	46,155	0	0	46,155
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					15,972,983	15,972,983
Student Aid	7320					617,662	617,662
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	16,590,645	16,590,645
Sub-Total Non-Instructional Activites		300,354	69,004,973	16,161,450	300,510	16,590,645	102,357,932
Total Expenditures General Fund: activities *		41,657,953	90,711,911	18,770,992	331,613	16,590,645	168,063,114

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN MATEO

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$144,522,853
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	18,891.00		
	2. 2014-2015 Second Period Actual FTES	17,963.00		
	3. 2014-2015 Population change factor (C2/C1)	0.9509		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$142,676,484
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$142,676,484
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$142,676,484
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,919,797
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			538,100
C.	Local Property taxes			120,665,536
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			1,000,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2015-2016 Appropriations Subject to Limit			\$124,123,433

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	2,690		4,850,717	8,139,530	4,853,407	8,139,530
State Revenues	8600	7,274,277	16,256,631	9,800,755	18,565,378	17,075,032	34,822,009
Local Revenues	8800	134,417,506	140,546,791	8,519,380	8,811,692	142,936,886	149,358,483
Total Revenues		141,694,473	156,803,422	23,170,852	35,516,600	164,865,325	192,320,022
EXPENDITURES:							
Academic Salaries	1000	52,014,566	57,141,011	5,247,320	7,325,565	57,261,886	64,466,576
Classified Salaries	2000	30,837,072	34,520,181	8,898,935	11,675,313	39,736,007	46,195,494
Employee Benefits	3000	31,273,581	37,020,256	4,098,390	5,664,828	35,371,971	42,685,084
Supplies and Materials	4000	1,933,521	6,728,549	1,946,826	3,531,319	3,880,347	10,259,868
Other Operating Expenses and Services	5000	10,558,311	27,150,568	4,332,334	7,995,541	14,890,645	35,146,109
Capital Outlay	6000	115,662	76,006	215,951	8,068,719	331,613	8,144,725
Total Expenditures		126,732,713	162,636,571	24,739,756	44,261,285	151,472,469	206,897,856
Excess /(Deficiency) of Revenues over Expenditures		14,961,760	(5,833,149)	(1,568,904)	(8,744,685)	13,392,856	(14,577,834)
Other Financing Sources	8900	2,396,839		3,114,563	1,844,990	5,511,402	1,844,990
Other Outgo	7000	15,294,035	2,243,234	1,296,610	1,509,932	16,590,645	3,753,166
Net Increase/(Decrease) in Fund Balance		2,064,564	(8,076,383)	249,049	(8,409,627)	2,313,613	(16,486,010)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,124,128	22,188,692	14,936,402	15,185,451	35,060,530	37,374,143
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	20,124,128		14,936,402		35,060,530	
Ending Fund Balance, June 30		22,188,692	14,112,309	15,185,451	6,775,824	37,374,143	20,888,133

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	866					
State Revenues	8600	170,358	176,020				
Local Revenues	8800	44,094,125	36,500,642			1,286	1,150
Total Revenues		44,265,349	36,676,662	0	0	1,286	1,150
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	19,475,000	20,475,967				
Debt Interest and Other Service Charges	7120	10,314,450	15,855,825				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	29,789,450	36,331,792	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(29,789,450)	(36,331,792)	0	0	0	0
Net Increase/Decrease in Fund Balance		14,475,899	344,870	0	0	1,286	1,150
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	28,729,905	43,205,804		0	181,250	182,536
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	28,729,905		0		181,250	
Ending Fund Balance, June 30		43,205,804	43,550,674	0	0	182,536	183,686

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					160,171	120,900
State Revenues	8600					239,306	300,800
Local Revenues	8800					466,660	549,495
Total Income		0	0	0	0	866,137	971,195
Expenditures							
Academic Salaries	1000					2,424,731	223,600
Classified Salaries	2000					1,575,971	576,649
Employee Benefits	3000					724,843	303,387
Supplies and Materials	4000					147,258	113,623
Other Operating Expenses and Services	5000					93,596	4,248
Capital Outlay	6000					131	
Total Expenditures		0	0	0	0	4,966,530	1,221,507
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(4,100,393)	(250,312)
Other Financing Sources	8900					2,312,460	250,312
Other Outgo	7000					1,932,728	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(3,720,661)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	3,720,661	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		3,720,661	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					145,608	165,000
Total Income		0	0	0	0	145,608	165,000
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	132,608	160,000
Other Financing Sources	8900					10,469,389	4,500,000
Other Outgo	7000					15,000,000	12,000,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(4,398,003)	(7,340,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	23,641,326	19,243,323
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		23,641,326	
Ending Fund Balance, June 30		0	0	0	0	19,243,323	11,903,323

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	3,028,447					
Local Revenues	8800	1,293,062	462,884			127,248,688	1,224,000
Total Income		4,321,509	462,884	0	0	127,248,688	1,224,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	231,866	112,806			686,132	2,096,182
Employee Benefits	3000	65,644	35,658			228,468	884,180
Supplies and Materials	4000	242,571	1,604,948			1,727,809	644,708
Other Operating Expenses and Services	5000	4,338,056	158,736			4,221,126	3,331,635
Capital Outlay	6000	5,726,680	80,210,455			7,383,427	138,337,543
Total Expenditures		10,604,817	82,122,603	0	0	14,246,962	145,294,248
Excess /(Deficiency) of Revenues over Expenditures		(6,283,308)	(81,659,719)	0	0	113,001,726	(144,070,248)
Other Financing Sources	8900	9,847,309	1,107,000			613,297	
Other Outgo	7000	2,643,028	250,312				
Net Increase/(Decrease) in Fund Balance		920,973	(80,803,031)	0	0	113,615,023	(144,070,248)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	79,595,372	80,516,345		0	30,818,756	144,433,779
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	79,595,372		0		30,818,756	
Ending Fund Balance, June 30		80,516,345	(286,686)	0	0	144,433,779	363,531

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	7,339,971	7,350,000	292,113	315,000		
Other Financing Sources	8900	137,163	150,000	4,810	5,000		
Total Income		7,477,134	7,500,000	296,923	320,000	0	0
Cost of Sales	5890	3,946,100	4,000,000				
Gross Profit or Loss		3,531,034	3,500,000	296,923	320,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,789,291	1,800,000	49,267	50,000		
Employee Benefits	3000	530,282	530,000	9,835	9,000		
Supplies and Materials	4000	35,166	35,000				
Other Operating Expenses and Services	5000	742,161	800,000	118,205	100,000		
Capital Outlay	6000						
Total Expenditures		3,096,900	3,165,000	177,307	159,000	0	0
Net Profit or Loss		434,134	335,000	119,616	161,000	0	0
Other Outgo	7000			68,933	60,000		
Net Increase/(Decrease) in Fund Balance		434,134	335,000	50,683	101,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,636,581	8,070,715	456,337	507,020		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,636,581		456,337		0	
Ending Fund Balance, June 30		8,070,715	8,405,715	507,020	608,020	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	4,348,781	4,600,000				
Other Financing Sources	8900	45,581	50,000				
Total Income		4,394,362	4,650,000				
Cost of Sales	5890						
Gross Profit or Loss		4,394,362	4,650,000				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,779,964	1,800,000				
Employee Benefits	3000	436,867	428,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,356,425	1,300,000				
Capital Outlay	6000						
Total Expenditures		3,573,256	3,528,000				
Net Profit or Loss		821,106	1,122,000				
Other Outgo	7000	230,000	385,000				
Net Increase/(Decrease) in Fund Balance		591,106	737,000				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,344,968	1,936,074				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,344,968					
Ending Fund Balance, June 30		1,936,074	2,673,074				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	1,011,976	1,062,575				
Total Income		1,011,976	1,062,575	0	0		
Expenditures							
Academic Salaries	1000	11,394					
Classified Salaries	2000	63,609	35,023				
Employee Benefits	3000	32,759	14,015				
Supplies and Materials	4000		5,000				
Other Operating Expenses and Services	5000	13,173	705,000				
Capital Outlay	6000						
Total Expenditures		120,935	759,038	0	0		
Net Profit or Loss		891,041	303,537	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		891,041	303,537	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,772,977	7,664,018		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,772,977		0			
Ending Fund Balance, June 30		7,664,018	7,967,555	0	0		

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	318,244	318,000	60,586	61,000		
Total Income		318,244	318,000	60,586	61,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	69,908	70,000				
Employee Benefits	3000	678	1,000				
Supplies and Materials	4000	15,766	16,000				
Other Operating Expenses and Services	5000	232,045	232,000	58,469	59,000		
Capital Outlay	6000						
Total Expenditures		318,397	319,000	58,469	59,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(153)	(1,000)	2,117	2,000	0	0
Other Financing Sources	8900	14,429	15,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		14,276	14,000	2,117	2,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,106,625	1,120,901	138,859	140,976		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,106,625		138,859		0	
Ending Fund Balance, June 30		1,120,901	1,134,901	140,976	142,976	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	19,449,696	19,655,080				
State Revenues	8600	1,052,191	1,067,500				
Local Revenues	8800	781,580	785,000				
Total Income		21,283,467	21,507,580	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		21,283,467	21,507,580	0	0	0	0
Other Financing Sources	8900	388,133					
Other Outgo	7000	21,671,600	21,507,580				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	130,252	130,252		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	130,252		0		0	
Ending Fund Balance, June 30		130,252	130,252	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

District ID: 370

Name: SAN MATEO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,061,304
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	1,932,728
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	3,000,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	7,300,003
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	7,798
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	240,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	388,134
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	1,932,728
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	450,000
33	CHILD DEVELOPMENT FUND	41	CAPITAL OUTLAY PROJECTS FUND	379,731
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	8,842

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,931,249	
Adjustments	9020		(198,558)			33,673	
Adjusted Beginning Balance	9030		(198,558)			1,964,922	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,412,551			638,483	
		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			2,213,993	2,213,993		2,213,993
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	20,802	20,802
Books, Magazines, & Periodicals	4200				0	11,321	11,321
Instructional Supplies & Materials	4300				0	384,094	384,094
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	416,217	416,217
Other Operating Expenses and Services	5000				0	173,467	173,467
Capital Outlay	6000						
Library Books	6300				0	10,608	10,608
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	10,608	10,608
Other Outgo	7000				0		0
Total Expenditures		0	0	2,213,993	2,213,993	600,292	2,814,285
Ending Balance					0	2,003,113	2,003,113

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,003,113	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,003,113	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,400,000			337,000	
		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	234,109	234,109
Instructional Supplies & Materials	4300				0	14,650	14,650
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	267,000	267,000
Other Operating Expenses and Services	5000				0	70,000	70,000
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	0	2,400,000	2,400,000	337,000	2,737,000
Ending Balance						2,003,113	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 370

Name: SAN MATEO

EPA Revenue	1,742,772
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
	Instructional Activities	0100-5900	1,364,610	65	0
Course and Curriculum Development	6020	12,325	0	0	12,325
Media	6130	179,650	0	0	179,650
Custodial Services	6530	186,122	0	0	186,122
TOTAL		1,742,707	65	0	1,742,772

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 370

Name: SAN MATEO

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	3,873,506	8.25%	4,296,931	11.44%		8,170,437	N/A	N/A
2014-15	4,311,716	8.88%	4,728,591	11.77%		9,040,307	869,870	10.65%
2015-16	5,000,300	10.73%	4,758,165	11.85%		9,758,465	718,158	7.94%
2016-17	5,794,889	12.58%	6,112,401	13.05%		11,907,290	2,148,825	22.02%
2017-18	6,589,477	14.43%	6,799,613	16.60%		13,389,090	1,481,800	12.44%
2018-19	7,384,065	16.28%	7,486,824	18.20%		14,870,889	1,481,799	11.07%
2019-20	8,178,654	18.13%	8,216,986	19.90%		16,395,640	1,524,751	10.25%
2020-21	8,595,276	19.10%	8,431,740	20.40%		17,027,016	631,376	3.85%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
There was an increase to the base this year and the assumption is that there would be further increases in the future by the State. If not, the District will cover an increase from budget process.