

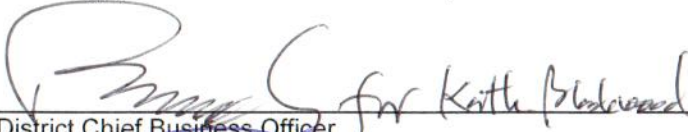
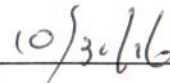
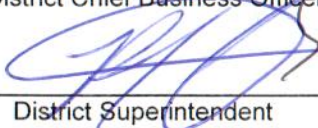

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

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, 2016. 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: 2015-2016

Budget Year: 2016-2017

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	24,000,800	24,000,800		24,000,800
Other	1300	18,396,483	18,500,530		18,500,530
Total Instructional Salaries		42,397,283	42,501,330	0	42,501,330
Non-Instructional Salaries					
Contract or Regular	1200		11,106,034	184,607	11,290,641
Other	1400		1,052,302	122,810	1,175,112
Total Non-Instructional Salaries		0	12,158,336	307,417	12,465,753
Total Academic Salaries		42,397,283	54,659,666	307,417	54,967,083
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		25,918,920	1,542,207	27,461,127
Other	2300		2,115,214	66,562	2,181,776
Total Non-Instructional Salaries		0	28,034,134	1,608,769	29,642,903
Instructional Aides					
Regular Status	2200	1,872,729	1,963,796	28,820	1,992,616
Other	2400	526,714	526,714	114,513	641,227
Total Instructional Aides		2,399,443	2,490,510	143,333	2,633,843
Total Classified Salaries		2,399,443	30,524,644	1,752,102	32,276,746
Employee Benefits	3000	18,676,800	35,825,889	733,816	36,559,705
Supplies and Materials	4000		1,752,505	93,388	1,845,893
Other Operating Expenses	5000	26,530	9,999,531	816,256	10,815,787
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		63,500,056	132,762,235	3,702,979	136,465,214

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	4,366,511	4,366,511		4,366,511
Student Health Services Above Amount Collected	6441		411,419		411,419
Student Transportation	6491		52,464		52,464
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,888,154		2,888,154
Objects to Exclude	Object Code				
Rents and Leases	5060		93,135		93,135
Lottery Expenditures					
Academic Salaries	1000		2,715,554		2,715,554
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: 2015-2016

Budget Year: 2016-2017

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		4,366,511	10,527,237	0	10,527,237
Total for ECS 84362, 50% Law		59,133,545	122,234,998	3,702,979	125,937,977
Percent of CEE (Instructional Salary Cost / Total CEE)		48.38%	100.00%		
50% of Current Expense of Education			61,117,499		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		59,133,545	122,234,998	3,702,979	125,937,977
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		63,500,056	132,762,235	3,702,979	136,465,214
Capital Expenditures	6000	15,368	552,055	36,519	588,574
Equipment Replacement (Back out)	6420		(551,440)	(36,519)	(587,959)
Total Unrestricted General Fund Expenditures		63,515,424	132,762,850	3,702,979	136,465,829

For Year Ended June 30, 2016

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	89,300		89,300
In County Treasury	9112	12,093,275	16,630,842	28,724,117
Cash With Fiscal Agents	9113	14,500		14,500
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120	39,516,426		39,516,426
Accounts Receivable	9130	9,795,416	4,164,871	13,960,287
Due from Other Funds	9140	1,460,949	506,436	1,967,385
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	367,620	26,815	394,435
TOTAL ASSETS		63,407,486	21,328,964	84,736,450
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,206,278	840,838	8,047,116
Accrued Salaries and Wages Payable	9520	1,552,998		1,552,998
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	11,563,268	949	11,564,217
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	10,899,323	5,430,350	16,329,673
TOTAL LIABILITIES		31,221,867	6,272,137	37,494,004

For Year Ended June 30, 2016

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	437,620		437,620
Restricted Fund Balance	9752		15,056,827	15,056,827
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	13,952,980		13,952,980
Total Designated Fund Balance		14,390,600	15,056,827	29,447,427
Uncommitted Fund Balance	9790	17,795,019		17,795,019
TOTAL FUND EQUITY		32,185,619	15,056,827	47,242,446
TOTAL LIABILITIES AND FUND EQUITY		63,407,486	21,328,964	84,736,450

- 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, 2016

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	53,917,222		184,179
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	107,165		407
Due from Other Funds	9140			
TOTAL ASSETS		54,024,387	0	184,586
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, 2016

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	54,024,387		184,586
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		54,024,387	0	184,586
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		54,024,387	0	184,586
TOTAL LIABILITIES AND FUND EQUITY		54,024,387	0	184,586

- 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, 2016

District ID: 370

Name: SAN MATEO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			21,305			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			127,337			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			434			
TOTAL ASSETS		0	0	149,076	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			3,170			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			110,000			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			35,906			
TOTAL LIABILITIES		0	0	149,076	0	0	0

- 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, 2016

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	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	149,076	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	87,741,432		128,502,447
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	5,000		1,126
Accounts Receivable	9130	93,511		294,973
Due from Other Funds	9140	11,215,481		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	738,569		18,241
TOTAL ASSETS		99,793,993	0	128,816,787
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,522,162		1,113,504
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			158,650
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	112,859		
TOTAL LIABILITIES		1,635,021	0	1,272,154

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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			127,544,633
Committed Fund Balance	9753			
Assigned Fund Balance	9754	98,158,972		
Total Designated Fund Balance		98,158,972	0	127,544,633
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		98,158,972	0	127,544,633
TOTAL LIABILITIES AND FUND EQUITY		99,793,993	0	128,816,787

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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	72,626			520,646
In County Treasury	9112	1,040,402	591,575		2,572,762
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				200
Investments (at cost)	9120	3,990,669	34,753		2,289,790
Accounts Receivable	9130	279,491	28,971		88,425
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	3,267,524			6,606
Prepaid Items	9220	70,669			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	596,207			278,484
Accumulated Depreciation Equipment	9351	596,207			19,919
Work in Progress	9360				
Total Fixed Assets		0	0	0	258,565
TOTAL ASSETS		8,721,381	655,299	0	5,736,994

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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	524,485	66,983		428,703
Accrued Salaries and Wages Payable	9520				259,973
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				926,578
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570		17,861		478,453
Total Current Liabilities and Deferred Revenue		524,485	84,844	0	2,093,707
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	524,485	84,844	0	2,093,707

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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	8,196,896	570,455		3,643,287
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		8,196,896	570,455	0	3,643,287
TOTAL LIABILITIES AND FUND EQUITY		8,721,381	655,299	0	5,736,994

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	9,456,001	8,434,628
Cash With Fiscal Agents	9113	40,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		1,771,213
Accounts Receivable	9130	275	1,107,686
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	1,958	
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		9,498,234	11,313,527

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	2,019,989	
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		792
Total Current Liabilities and Deferred Revenue		2,019,989	792
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	2,019,989	792

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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		6,099,205
Assigned Fund Balance	9754	7,478,245	5,213,530
Total Designated Fund Balance		7,478,245	11,312,735
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		7,478,245	11,312,735
TOTAL LIABILITIES AND FUND EQUITY		9,498,234	11,313,527

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	172,299							
In County Treasury	9112	1,577,504	155,062		159,856				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	246,288			1,776,038				
Due from Other Funds	9140								
Student Loans Receivable	9150	6,370							
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	137,664							
Work in Progress	9360								
Total Fixed Assets		1,967	0	0	0	0	0	0	0
TOTAL ASSETS		2,004,428	155,062	0	1,935,894	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	964,761			366,898				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				1,350,000				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				137,616				
Total Current Liabilities and Deferred Revenue		964,761	0	0	1,854,514	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	964,761	0	0	1,854,514	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	1,039,667	155,062		81,380				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		1,039,667	155,062	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		1,039,667	155,062	0	81,380	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,004,428	155,062	0	1,935,894	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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		3,749,750	3,749,750
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		90,284	90,284
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		686,365	686,365
Other Federal Revenues	8190	2,634	620,850	623,484
Total Federal Revenues	8100	2,634	5,147,249	5,149,883
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	309,998		309,998
State General Apportionment	8612			0
Other General Apportionment	8613	505,991		505,991
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,824,892	1,824,892
Disabled Students Programs and Services(DSPS)	8623		1,765,437	1,765,437
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		390,606	390,606
Telecommunications and Technology Infrastructure Program (TTIP)	8626		6,899	6,899
Other General Categorical Programs	8627		7,648,342	7,648,342

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	1,744,298		1,744,298
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,040,195	3,040,195
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	612,136		612,136
Timber Yield Tax	8672	3,973		3,973
Other State Tax Subventions	8673	1,413		1,413
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,715,554	896,594	3,612,148
State Mandated Costs	8685	10,451,396		10,451,396
Other State Non-Tax Revenues	8686	439,940		439,940
Other State Revenues	8690	2,720,260	281,868	3,002,128
Total State Revenues	8600	19,504,959	15,854,833	35,359,792

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	108,049,529		108,049,529
Tax Allocation, Supplemental Roll	8812	4,422,099		4,422,099
Tax Allocation, Unsecured Roll	8813	5,265,173		5,265,173
Prior Years Taxes	8816	212,110		212,110
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	2,157,573		2,157,573
Redevelopment Agency Funds - Residual	8819	5,273,595		5,273,595
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	12,683	1,561,198	1,573,881
Contract Services	8830			
Contract Instructional Services	8831		11,417	11,417
Other Contract Services	8832	20,788	118,704	139,492
Sales and Commissions	8840	94,173	20,638	114,811
Rentals and Leases	8850	1,593,497	148,958	1,742,455
Interest and Investment Income	8860	1,630,000		1,630,000
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	20,284,570		20,284,570
Contra Revenue Account	8874.1	(10,062,488)		(10,062,488)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		869,510	869,510
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	108,405		108,405
Nonresident Tuition	8880	5,786,105		5,786,105
Parking Services and Public Transportation	8881		1,337,864	1,337,864
Other Student Fees and Charges	8885	50,157	424,591	474,748
Other Local Revenues	8890	2,097,091	2,109,119	4,206,210
Total Local Revenues	8800	146,995,060	6,601,999	153,597,059
Total Revenues		166,502,653	27,604,081	194,106,734

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	21,353		21,353
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	18,312	4,110,171	4,128,483
Total Other Financing Sources	8900	39,665	4,110,171	4,149,836
Total Revenues and Other Financing Sources		166,542,318	31,714,252	198,256,570

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	51,789	6,638	203			58,630
Environmental Sciences and Technologies	0300	112,744	39,585	35,601	27,275		215,205
Biological Sciences	0400	2,714,081	1,160,670	155,672	47,474		4,077,897
Business and Management	0500	2,751,320	1,029,939	322,198			4,103,457
Communications	0600	579,610	247,198	99,485			926,293
Computer and Information Science	0700	734,228	227,204	38,848			1,000,280
Education	0800	3,348,088	1,281,620	438,579			5,068,287
Engineering and Related Industrial Technology	0900	1,443,664	628,130	193,733	48,601		2,314,128
Fine and Applied Arts	1000	3,167,916	984,440	139,175			4,291,531
Foreign language	1100	873,809	193,185	12,525			1,079,519
Health	1200	1,893,780	1,271,145	129,526	25,245		3,319,696
Consumer Education And Home Economics	1300	1,300,278	811,767	102,657			2,214,702
Law	1400		26,751	2,473			29,224
Humanities(Letters)	1500	6,707,136	1,921,426	99,526			8,728,088
Library Science	1600	34,845	10,219				45,064
Mathematics	1700	5,216,514	2,207,296	659,596			8,083,406
Military Studies	1800						0
Physical Sciences	1900	3,190,005	1,505,703	182,581			4,878,289
Psychology	2000	1,212,939	316,278	14,568			1,543,785
Public Affairs and Services	2100	768,744	354,035	46,044	361		1,169,184
Social Sciences	2200	3,331,020	804,361	37,345	420		4,173,146
Commercial Services	3000	1,455,524	1,056,175	184,387			2,696,086
Interdisciplinary Studies	4900	3,149,316	3,478,557	728,833	11,813		7,368,519
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	7,116,602					7,116,602
Sub-Total Instructional Activites		51,153,952	19,562,322	3,623,555	161,189		74,501,018
Total Expenditures for GF Activities*		51,547,326	95,180,127	19,654,091	1,007,982	20,998,741	188,388,267

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		7,689,459	273,680	7,000		7,970,139
Course and Curriculum Development	6020		726,225	150,196			876,421
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	8,415,684	423,876	7,000	0	8,846,560
Instructional Support Services	6100						
Learning Center	6110	393,014	1,252,067	62,977			1,708,058
Library	6120		2,764,483	204,005	282,238		3,250,726
Media	6130		442,023	31,355	1,201		474,579
Museums and Galleries	6140			993			993
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		393,014	4,458,573	299,330	283,439	0	5,434,356
Admissions and Records	6200		4,179,621	272,265			4,451,886
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		9,308,633	718,914	3,844		10,031,391
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	9,308,633	718,914	3,844	0	10,031,391

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		360,380	2,783			363,163
Health Services	6440						0
Student Personnel Administration	6450		422,210	77,277			499,487
Financial Aid Administration	6460		2,367,950	113,273			2,481,223
Job Placement Services	6470						0
Veterans Services	6480		195,689	30,255			225,944
Miscellaneous Student Services	6490		5,940,685	1,510,092	5,872		7,456,649
Total Other Student Services		0	9,286,914	1,733,680	5,872	0	11,026,466
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,187,095	453,761			2,640,856
Custodial Services	6530		3,993,796	253,901			4,247,697
Grounds Maintenance and Repairs	6550		1,020,966	79,017	2,129		1,102,112
Utilities	6570			3,306,285			3,306,285
Other Operations and Maintenance of Plant	6590		1,768,899	847,966	171,210		2,788,075
Total Operation and Maintenance of Plant	6500	0	8,970,756	4,940,930	173,339	0	14,085,025
Planning, Policymaking and Coordinations	6600		5,449,024	993,379	5,930		6,448,333

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		1,255,744	544,457			1,800,201
Fiscal Operations	6720		5,213,542	567,233	16,037		5,796,812
Human Resources Management	6730		1,384,953	317,624	12,959		1,715,536
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,517,876				3,517,876
Staff Development	6750		184,556	318,752	3,829		507,137
Staff Diversity	6760		1,327	18,119			19,446
Logistical Services	6770		1,633,002	501,378	7,319		2,141,699
Management Information Systems	6780		4,400,450	796,657	14,759		5,211,866
Other General Institutional Support Services	6790		459,072	1,444,694	264,692		2,168,458
Total General Institutional Support Services	6700	0	18,050,522	4,508,914	319,595	0	22,879,031
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	360	43,012	2,920			46,292
Community Use of Facilities	6830		652,707	8,860	401		661,968
Economic Development	6840		706,896	423,590	1,248		1,131,734
Other Community Services & Economic Development	6890		35,503	4,461			39,964
Total Community Services	6800	360	1,438,118	439,831	1,649	0	1,879,958

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		1,384				1,384
Child Development Centers	6920		32,966				32,966
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,955,901	174,873			2,130,774
Student and Co-Curricular Activities	6960		1,283,164	483,156	9,736		1,776,056
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	3,273,415	658,029	9,736	0	3,941,180
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		2,275,874	987,015	36,389		3,299,278
Total Auxiliary Operations	7000	0	2,275,874	987,015	36,389	0	3,299,278

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		510,671	3,373			514,044
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			51,000			51,000
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	51,000	0	0	51,000
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					20,273,189	20,273,189
Student Aid	7320					725,552	725,552
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	20,998,741	20,998,741
Sub-Total Non-Instructional Activites		393,374	75,617,805	16,030,536	846,793	20,998,741	113,887,249
Total Expenditures General Fund: activities *		51,547,326	95,180,127	19,654,091	1,007,982	20,998,741	188,388,267

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN MATEO

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$142,676,483
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	17,963.00		
	2. 2015-2016 Second Period Actual FTES	17,493.00		
	3. 2015-2016 Population change factor (C2/C1)	0.9738		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$146,399,349
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)			\$146,399,349
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$146,399,349
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,323,293
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			408,600
C.	Local Property taxes			132,350,033
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.	2016-2017 Appropriations Subject to Limit			\$135,081,926

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	2,634		5,147,249	8,524,064	5,149,883	8,524,064
State Revenues	8600	19,504,959	8,930,564	15,854,833	20,775,141	35,359,792	29,705,705
Local Revenues	8800	146,995,060	154,809,787	6,601,999	6,970,352	153,597,059	161,780,139
Total Revenues		166,502,653	163,740,351	27,604,081	36,269,557	194,106,734	200,009,908
EXPENDITURES:							
Academic Salaries	1000	54,967,082	68,583,686	7,144,612	6,238,951	62,111,694	74,822,637
Classified Salaries	2000	32,276,745	36,246,813	10,474,653	11,904,237	42,751,398	48,151,050
Employee Benefits	3000	36,559,705	36,108,532	5,304,656	6,564,657	41,864,361	42,673,189
Supplies and Materials	4000	1,845,892	6,151,421	2,240,644	3,407,616	4,086,536	9,559,037
Other Operating Expenses and Services	5000	10,815,788	25,464,530	4,751,767	11,170,029	15,567,555	36,634,559
Capital Outlay	6000	588,574	278,980	419,408	134,480	1,007,982	413,460
Total Expenditures		137,053,786	172,833,962	30,335,740	39,419,970	167,389,526	212,253,932
Excess /(Deficiency) of Revenues over Expenditures		29,448,867	(9,093,611)	(2,731,659)	(3,150,413)	26,717,208	(12,244,024)
Other Financing Sources	8900	39,665		4,110,171	3,619,761	4,149,836	3,619,761
Other Outgo	7000	19,491,605	5,080,569	1,507,136	1,170,828	20,998,741	6,251,397
Net Increase/(Decrease) in Fund Balance		9,996,927	(14,174,180)	(128,624)	(701,480)	9,868,303	(14,875,660)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	22,188,692	32,185,619	15,185,451	15,056,827	37,374,143	47,242,446
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	22,188,692		15,185,451		37,374,143	
Ending Fund Balance, June 30		32,185,619	18,011,439	15,056,827	14,355,347	47,242,446	32,366,786

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	1,114	1,200				
State Revenues	8600	221,121	237,000				
Local Revenues	8800	46,928,140	51,880,355			2,050	1,470
Total Revenues		47,150,375	52,118,555	0	0	2,050	1,470
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	20,475,967	32,571,029				
Debt Interest and Other Service Charges	7120	15,855,825	19,245,696				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	36,331,792	51,816,725	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(36,331,792)	(51,816,725)	0	0	0	0
Net Increase/Decrease in Fund Balance		10,818,583	301,830	0	0	2,050	1,470
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	43,205,804	54,024,387		0	182,536	184,586
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	43,205,804		0		182,536	
Ending Fund Balance, June 30		54,024,387	54,326,217	0	0	184,586	186,056

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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					65,337	73,000
State Revenues	8600					225,968	172,000
Local Revenues	8800					553,403	554,955
Total Income		0	0	0	0	844,708	799,955
Expenditures							
Academic Salaries	1000					227,994	224,800
Classified Salaries	2000					700,306	590,531
Employee Benefits	3000					318,828	329,833
Supplies and Materials	4000					88,907	87,723
Other Operating Expenses and Services	5000					1,977	2,200
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,338,012	1,235,087
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(493,304)	(435,132)
Other Financing Sources	8900					493,304	435,132
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: 2015-2016

Budget Year: 2016-2017

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	19,243,323	0
Prior Years Adjustments	9020					(19,243,323)	
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	2,843,825	2,820,900				
Local Revenues	8800	1,110,362				1,516,878	1,860,506
Total Income		3,954,187	2,820,900	0	0	1,516,878	1,860,506
Expenditures							
Academic Salaries	1000					1,153	
Classified Salaries	2000	218,508	200,000			2,076,105	2,500,000
Employee Benefits	3000	65,509	60,000			723,851	900,000
Supplies and Materials	4000	504,676	50,000			3,944,025	2,950,000
Other Operating Expenses and Services	5000	(3,006,108)	250,000			5,683,524	5,250,000
Capital Outlay	6000	3,054,355	440,000			5,977,366	8,060,000
Total Expenditures		836,940	1,000,000	0	0	18,406,024	19,660,000
Excess /(Deficiency) of Revenues over Expenditures		3,117,247	1,820,900	0	0	(16,889,146)	(17,799,494)
Other Financing Sources	8900	14,980,026					
Other Outgo	7000	454,646	380,733				
Net Increase/(Decrease) in Fund Balance		17,642,627	1,440,167	0	0	(16,889,146)	(17,799,494)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	80,516,345	98,158,972		0	144,433,779	127,544,633
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	80,516,345		0		144,433,779	
Ending Fund Balance, June 30		98,158,972	99,599,139	0	0	127,544,633	109,745,139

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	7,256,494	7,400,000	329,340	350,000		
Other Financing Sources	8900	117,656		6,835			
Total Income		7,374,150	7,400,000	336,175	350,000	0	0
Cost of Sales	5890	3,912,565	3,900,000				
Gross Profit or Loss		3,461,585	3,500,000	336,175	350,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,945,496	1,975,000	64,318	70,000		
Employee Benefits	3000	559,735	562,000	14,030	15,000		
Supplies and Materials	4000	39,703	40,000				
Other Operating Expenses and Services	5000	790,470	800,000	132,185	130,000		
Capital Outlay	6000						
Total Expenditures		3,335,404	3,377,000	210,533	215,000	0	0
Net Profit or Loss		126,181	123,000	125,642	135,000	0	0
Other Outgo	7000			62,207	60,000		
Net Increase/(Decrease) in Fund Balance		126,181	123,000	63,435	75,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,070,715	8,196,896	507,020	570,455		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,070,715		507,020		0	
Ending Fund Balance, June 30		8,196,896	8,319,896	570,455	645,455	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	5,840,877	6,052,626				
Other Financing Sources	8900	483,500					
Total Income		6,324,377	6,052,626				
Cost of Sales	5890						
Gross Profit or Loss		6,324,377	6,052,626				
Expenditures							
Academic Salaries	1000	469					
Classified Salaries	2000	670,215	682,000				
Employee Benefits	3000	191,729	193,000				
Supplies and Materials	4000	22,670	23,000				
Other Operating Expenses and Services	5000	4,352,899	4,175,000				
Capital Outlay	6000						
Total Expenditures		5,237,982	5,073,000				
Net Profit or Loss		1,086,395	979,626				
Other Outgo	7000	230,000	200,000				
Net Increase/(Decrease) in Fund Balance		856,395	779,626				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,936,074	3,643,287				
Prior Years Adjustments	9020	850,818					
Adjusted Beginning Balance	9030	2,786,892					
Ending Fund Balance, June 30		3,643,287	4,422,913				

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			109,922	70,232		
Other Financing Sources	8900	1,249,396	2,593,559	3,965,290	4,150,000		
Total Income		1,249,396	2,593,559	4,075,212	4,220,232		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	144,141	37,855				
Employee Benefits	3000	70,864	15,841				
Supplies and Materials	4000		5,000				
Other Operating Expenses and Services	5000	1,220,164	1,300,000	5,800	7,000		
Capital Outlay	6000						
Total Expenditures		1,435,169	1,358,696	5,800	7,000		
Net Profit or Loss		(185,773)	1,234,863	4,069,412	4,213,232		
Other Outgo	7000			12,000,000	8,000,000		
Net Increase/(Decrease) in Fund Balance		(185,773)	1,234,863	(7,930,588)	(3,786,768)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,664,018	7,478,245		11,312,735		
Prior Years Adjustments	9020			19,243,323			
Adjusted Beginning Balance	9030	7,664,018		19,243,323			
Ending Fund Balance, June 30		7,478,245	8,713,108	11,312,735	7,525,967		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	312,808	320,000	57,108	57,100		
Total Income		312,808	320,000	57,108	57,100	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	72,969	73,000				
Employee Benefits	3000	872	900				
Supplies and Materials	4000	24,231	25,000				
Other Operating Expenses and Services	5000	313,700	310,000	43,022	43,000		
Capital Outlay	6000						
Total Expenditures		411,772	408,900	43,022	43,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(98,964)	(88,900)	14,086	14,100	0	0
Other Financing Sources	8900	17,730	17,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(81,234)	(71,900)	14,086	14,100	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,120,901	1,039,667	140,976	155,062		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,120,901		140,976		0	
Ending Fund Balance, June 30		1,039,667	967,767	155,062	169,162	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	17,291,863	17,362,416				
State Revenues	8600	1,006,250	1,020,000				
Local Revenues	8800	802,017	890,000				
Total Income		19,100,130	19,272,416	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		19,100,130	19,272,416	0	0	0	0
Other Financing Sources	8900	755,719					
Other Outgo	7000	19,904,721	19,272,416				
Net Increase/(Decrease) in Fund Balance		(48,872)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	130,252	81,380		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	130,252		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: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

District ID: 370

Name: SAN MATEO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	4,083,978
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	122,058
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	13,808,390
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	208,121
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	912
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	755,719
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	17,400
33	CHILD DEVELOPMENT FUND	41	CAPITAL OUTLAY PROJECTS FUND	371,246

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,776,562	
Adjustments	9020					35,788	
Adjusted Beginning Balance	9030		0			1,812,350	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,715,554			896,594	
		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		2,715,554		2,715,554		2,715,554
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	84,138	84,138
Instructional Supplies & Materials	4300				0	275,091	275,091
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	359,229	359,229
Other Operating Expenses and Services	5000				0	234,701	234,701
Capital Outlay	6000						
Library Books	6300				0	206,634	206,634
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	206,634	206,634
Other Outgo	7000				0		0
Total Expenditures		0	2,715,554	0	2,715,554	800,564	3,516,118
Ending Balance					0	1,908,380	1,908,380

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Propostition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,908,380	
Adjustments	9020						
Adjusted Beginning Balance	9030	0				1,908,380	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,669,760			834,300	
Expenditures							
Academic Salaries	1000		2,669,760		2,669,760		2,669,760
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	85,000	85,000
Instructional Supplies & Materials	4300				0	280,000	280,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	365,000	365,000
Other Operating Expenses and Services	5000				0	236,000	236,000
Capital Outlay							
Library Books	6300				0	206,000	206,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	206,000	206,000
Other Outgo	7000				0		0
Total Expenditures		0	2,669,760	0	2,669,760	807,000	3,476,760
Ending Balance					0	1,935,680	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 370

Name: SAN MATEO

EPA Revenue	1,744,298
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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	1,415,943	0	0	1,415,943
Media	6130	213,247	0	0	213,247
Custodial Services	6530	115,108	0	0	115,108
TOTAL		1,744,298	0	0	1,744,298

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 370

Name: SAN MATEO

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	5,383,970	10.73%	5,252,004	11.85%	10,635,974	N/A	N/A
2016-17	6,178,559	12.58%	6,128,628	13.89%	12,307,187	1,671,213	15.71%
2017-18	6,973,147	14.43%	7,293,452	15.50%	14,266,599	1,959,412	15.92%
2018-19	7,767,735	16.28%	7,980,663	17.10%	15,748,398	1,481,799	10.39%
2019-20	8,562,324	18.13%	8,710,826	18.60%	17,273,150	1,524,752	9.68%
2020-21	8,978,946	19.10%	8,925,579	19.80%	17,904,525	631,375	3.66%

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.