

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2016-2017)

(Budget Report for Fiscal Year 2017-2018)

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, 2017. 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: 2016-2017

Budget Year: 2017-2018

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	24,285,494	24,347,423		24,347,423
Other	1300	18,881,707	18,882,292		18,882,292
Total Instructional Salaries		43,167,201	43,229,715	0	43,229,715
Non-Instructional Salaries					
Contract or Regular	1200		13,375,672	350,998	13,726,670
Other	1400		1,334,175	145,603	1,479,778
Total Non-Instructional Salaries		0	14,709,847	496,601	15,206,448
Total Academic Salaries		43,167,201	57,939,562	496,601	58,436,163
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		28,511,170	2,080,520	30,591,690
Other	2300		2,450,791	89,603	2,540,394
Total Non-Instructional Salaries		0	30,961,961	2,170,123	33,132,084
Instructional Aides					
Regular Status	2200	1,999,090	2,090,217	30,765	2,120,982
Other	2400	473,775	511,570	121,276	632,846
Total Instructional Aides		2,472,865	2,601,787	152,041	2,753,828
Total Classified Salaries		2,472,865	33,563,748	2,322,164	35,885,912
Employee Benefits	3000	20,022,533	39,526,449	995,527	40,521,976
Supplies and Materials	4000		1,855,268	178,908	2,034,176
Other Operating Expenses	5000	24,365	11,572,616	1,616,884	13,189,500
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		65,686,964	144,457,643	5,610,084	150,067,727

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	4,289,139	4,289,139		4,289,139
Student Health Services Above Amount Collected	6441		6,699		6,699
Student Transportation	6491		18,485		18,485
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,941,076		2,941,076
Objects to Exclude	Object Code				
Rents and Leases	5060		89,625		89,625
Lottery Expenditures					
Academic Salaries	1000		2,571,288		2,571,288
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: 2016-2017

Budget Year: 2017-2018

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		4,289,139	9,916,312	0	9,916,312
Total for ECS 84362, 50% Law		61,397,825	134,541,331	5,610,084	140,151,415
Percent of CEE (Instructional Salary Cost / Total CEE)		45.63%	100.00%		
50% of Current Expense of Education			67,270,666		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		61,397,825	134,541,331	5,610,084	140,151,415
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		65,686,964	144,457,643	5,610,084	150,067,727
Capital Expenditures	6000	2,808	238,622	6,894	245,516
Equipment Replacement (Back out)	6420		(235,814)	(6,894)	(242,708)
Total Unrestricted General Fund Expenditures		65,689,772	144,460,451	5,610,084	150,070,535

For Year Ended June 30, 2017

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	68,818		68,818
In County Treasury	9112	21,921,682	19,591,820	41,513,502
Cash With Fiscal Agents	9113	14,500		14,500
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120	37,784,625		37,784,625
Accounts Receivable	9130	8,119,175	3,536,113	11,655,288
Due from Other Funds	9140	1,400,000	115,989	1,515,989
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	455,706	70,735	526,441
TOTAL ASSETS		69,834,506	23,314,657	93,149,163
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,579,562	1,545,359	10,124,921
Accrued Salaries and Wages Payable	9520	4,105,211		4,105,211
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	13,004,552		13,004,552
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	10,262,396	8,092,777	18,355,173
TOTAL LIABILITIES		35,951,721	9,638,136	45,589,857

For Year Ended June 30, 2017

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	525,706		525,706
Restricted Fund Balance	9752		13,676,521	13,676,521
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	10,797,279		10,797,279
Total Designated Fund Balance		11,322,985	13,676,521	24,999,506
Uncommitted Fund Balance	9790	22,559,800		22,559,800
TOTAL FUND EQUITY		33,882,785	13,676,521	47,559,306
TOTAL LIABILITIES AND FUND EQUITY		69,834,506	23,314,657	93,149,163

- 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, 2017

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	52,702,537		185,074
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	124,316		494
Due from Other Funds	9140			
TOTAL ASSETS		52,826,853	0	185,568
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, 2017

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	52,826,853		185,568
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		52,826,853	0	185,568
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		52,826,853	0	185,568
TOTAL LIABILITIES AND FUND EQUITY		52,826,853	0	185,568

- 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, 2017

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			156,942			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			48,896			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	205,838	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			145,998			
Accrued Salaries and Wages Payable	9520			11,734			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			48,106			
TOTAL LIABILITIES		0	0	205,838	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, 2017

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	205,838	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	99,996,461		107,071,209
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	5,000		
Accounts Receivable	9130	2,013,852		316,268
Due from Other Funds	9140	4,888,563		7,438
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	598,506		696,557
TOTAL ASSETS		107,502,382	0	108,091,472
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,352,674		4,443,955
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	7,438		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	147,484		
TOTAL LIABILITIES		1,507,596	0	4,443,955

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			103,647,517
Committed Fund Balance	9753			
Assigned Fund Balance	9754	105,994,786		
Total Designated Fund Balance		105,994,786	0	103,647,517
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		105,994,786	0	103,647,517
TOTAL LIABILITIES AND FUND EQUITY		107,502,382	0	108,091,472

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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	62,291			520,918
In County Treasury	9112	1,928,184	656,411		3,564,459
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				300
Investments (at cost)	9120	2,618,350	34,632		1,558,149
Accounts Receivable	9130	443,877	38,610		58,095
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	3,576,573			8,160
Prepaid Items	9220	65,692			16,425
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				310,524
Accumulated Depreciation Equipment	9351				62,018
Work in Progress	9360				
Total Fixed Assets		0	0	0	248,506
TOTAL ASSETS		8,694,967	729,653	0	5,975,012

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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	670,341	81,932		622,189
Accrued Salaries and Wages Payable	9520				95,194
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				926,579
Deferred Revenues	9570		5,250		635,814
Total Current Liabilities and Deferred Revenue		670,341	87,182	0	2,279,776
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	670,341	87,182	0	2,279,776

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	8,024,626	642,471		3,695,236
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		8,024,626	642,471	0	3,695,236
TOTAL LIABILITIES AND FUND EQUITY		8,694,967	729,653	0	5,975,012

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	9,708,930	7,515,574
Cash With Fiscal Agents	9113	25,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	3,457	1,157,539
Due from Other Funds	9140		8,000,000
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	783	
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		9,738,170	16,673,113

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	2,103,036	
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		396
Total Current Liabilities and Deferred Revenue		2,103,036	396
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	2,103,036	396

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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		8,000,000
Assigned Fund Balance	9754	7,635,134	8,672,717
Total Designated Fund Balance		7,635,134	16,672,717
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		7,635,134	16,672,717
TOTAL LIABILITIES AND FUND EQUITY		9,738,170	16,673,113

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	253,340							
In County Treasury	9112	1,443,157	167,420		170,017				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	132,956			1,844,825				
Due from Other Funds	9140								
Student Loans Receivable	9150	4,355							
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	57,386							
Accumulated Depreciation Equipment	9351	56,894							
Work in Progress	9360								
Total Fixed Assets		492	0	0	0	0	0	0	0
TOTAL ASSETS		1,834,300	167,420	0	2,014,842	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	884,972			303,691				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				1,400,000				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				229,771				
Total Current Liabilities and Deferred Revenue		884,972	0	0	1,933,462	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	884,972	0	0	1,933,462	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	949,328	167,420		81,380				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		949,328	167,420	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		949,328	167,420	0	81,380	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,834,300	167,420	0	2,014,842	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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		4,125,385	4,125,385
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		88,556	88,556
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		628,005	628,005
Other Federal Revenues	8190	831	796,830	797,661
Total Federal Revenues	8100	831	5,638,776	5,639,607
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	315,685		315,685
State General Apportionment	8612			0
Other General Apportionment	8613	2,253,945		2,253,945
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,730,757	1,730,757
Disabled Students Programs and Services(DSPS)	8623		1,947,348	1,947,348
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		407,995	407,995
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		10,302,924	10,302,924

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	1,640,671		1,640,671
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,344,946	2,344,946
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	600,689		600,689
Timber Yield Tax	8672	9,118		9,118
Other State Tax Subventions	8673	3,393		3,393
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,571,288	871,974	3,443,262
State Mandated Costs	8685	2,102,761		2,102,761
Other State Non-Tax Revenues	8686	534,397		534,397
Other State Revenues	8690	2,659,653	348,308	3,007,961
Total State Revenues	8600	12,691,600	17,954,252	30,645,852

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	116,309,934		116,309,934
Tax Allocation, Supplemental Roll	8812	4,527,595		4,527,595
Tax Allocation, Unsecured Roll	8813	5,317,118		5,317,118
Prior Years Taxes	8816	26,000		26,000
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	2,437,826		2,437,826
Redevelopment Agency Funds - Residual	8819	6,609,366		6,609,366
Redevelopment Agency Funds - Asset Liquidation	8819.1	294,816		294,816
Contributions, Gifts, Grants, and Endowments	8820	30,119	1,055,340	1,085,459
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	20,500	189,837	210,337
Sales and Commissions	8840	91,609	3,055	94,664
Rentals and Leases	8850	1,222,846	127,005	1,349,851
Interest and Investment Income	8860	1,309,408		1,309,408
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	19,803,708		19,803,708
Contra Revenue Account	8874.1	(8,944,240)		(8,944,240)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		853,921	853,921
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	24,313		24,313
Nonresident Tuition	8880	8,116,086		8,116,086
Parking Services and Public Transportation	8881		1,225,825	1,225,825
Other Student Fees and Charges	8885	106,752	449,901	556,653
Other Local Revenues	8890	910,327	2,115,451	3,025,778
Total Local Revenues	8800	158,214,083	6,020,335	164,234,418
Total Revenues		170,906,514	29,613,363	200,519,877

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	14,499		14,499
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	344,566	4,834,905	5,179,471
Total Other Financing Sources	8900	359,065	4,834,905	5,193,970
Total Revenues and Other Financing Sources		171,265,579	34,448,268	205,713,847

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			93			93
Architecture and Environmental Design	0200	64,206	7,865	240			72,311
Environmental Sciences and Technologies	0300	130,006	73,566	34,609			238,181
Biological Sciences	0400	2,863,036	1,279,543	160,240	381		4,303,200
Business and Management	0500	3,032,173	1,074,802	245,129	4,778		4,356,882
Communications	0600	727,619	245,070	29,182	116,469		1,118,340
Computer and Information Science	0700	934,091	304,747	4,312			1,243,150
Education	0800	3,482,106	1,412,692	667,561	1,179		5,563,538
Engineering and Related Industrial Technology	0900	1,561,060	797,437	230,153	67,581		2,656,231
Fine and Applied Arts	1000	3,262,623	1,157,743	146,204	17,908		4,584,478
Foreign language	1100	880,712	201,032	9,708			1,091,452
Health	1200	1,901,045	1,546,239	149,551	4,491		3,601,326
Consumer Education And Home Economics	1300	1,217,126	822,791	134,610			2,174,527
Law	1400		15,972	2,500			18,472
Humanities(Letters)	1500	6,806,797	2,253,495	103,675			9,163,967
Library Science	1600	18,472	5,048				23,520
Mathematics	1700	5,354,509	2,625,821	626,258			8,606,588
Military Studies	1800						0
Physical Sciences	1900	3,375,048	1,517,827	189,905			5,082,780
Psychology	2000	1,278,333	365,013	15,327			1,658,673
Public Affairs and Services	2100	739,339	372,060	38,957			1,150,356
Social Sciences	2200	3,626,181	1,069,002	40,734			4,735,917
Commercial Services	3000	1,411,538	983,141	231,126			2,625,805
Interdisciplinary Studies	4900	3,336,426	4,198,653	851,311	40,480		8,426,870
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,381,925	143,255				6,525,180
Sub-Total Instructional Activites		52,384,371	22,472,814	3,911,385	253,267		79,021,837
Total Expenditures for GF Activities*		52,830,636	107,907,806	22,755,006	1,202,191	20,701,349	205,396,988

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		8,581,115	408,477	2,299		8,991,891
Course and Curriculum Development	6020		1,261,384	89,943	1,194		1,352,521
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	9,842,499	498,420	3,493	0	10,344,412
Instructional Support Services	6100						
Learning Center	6110	443,343	1,720,810	238,557			2,402,710
Library	6120		2,958,997	233,573	299,948		3,492,518
Media	6130		492,716	33,262	105		526,083
Museums and Galleries	6140		1,505	3,106			4,611
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		443,343	5,174,028	508,498	300,053	0	6,425,922
Admissions and Records	6200		4,644,906	410,687	4,355		5,059,948
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		10,815,467	809,319	131,901		11,756,687
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	10,815,467	809,319	131,901	0	11,756,687

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		388,434	5,560			393,994
Health Services	6440						0
Student Personnel Administration	6450		1,125,174	366,422			1,491,596
Financial Aid Administration	6460		2,494,143	85,984	3,875		2,584,002
Job Placement Services	6470						0
Veterans Services	6480		267,394	71,443			338,837
Miscellaneous Student Services	6490		7,055,837	1,596,601	112,829		8,765,267
Total Other Student Services		0	11,330,982	2,126,010	116,704	0	13,573,696
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,317,875	458,999			2,776,874
Custodial Services	6530		4,378,303	260,601			4,638,904
Grounds Maintenance and Repairs	6550		1,212,192	71,490			1,283,682
Utilities	6570			3,641,718			3,641,718
Other Operations and Maintenance of Plant	6590		1,738,888	837,111	99,935		2,675,934
Total Operation and Maintenance of Plant	6500	0	9,647,258	5,269,919	99,935	0	15,017,112
Planning, Policymaking and Coordinations	6600		5,531,138	1,049,685	12,802		6,593,625

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		1,704,701	513,534	3,931		2,222,166
Fiscal Operations	6720		5,203,818	650,256	16,659		5,870,733
Human Resources Management	6730		1,470,372	523,102			1,993,474
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,753,098				3,753,098
Staff Development	6750		167,135	401,915	1,216		570,266
Staff Diversity	6760		985	60,955			61,940
Logistical Services	6770		1,869,326	400,812	90,840		2,360,978
Management Information Systems	6780		5,072,768	891,653	54,330		6,018,751
Other General Institutional Support Services	6790		486,165	1,953,813	12,536		2,452,514
Total General Institutional Support Services	6700	0	19,728,368	5,396,040	179,512	0	25,303,920
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	2,922	590,656	219	2,613		596,410
Community Use of Facilities	6830		828,595	2,741			831,336
Economic Development	6840		962,182	373,746			1,335,928
Other Community Services & Economic Development	6890		39,873	5,902			45,775
Total Community Services	6800	2,922	2,421,306	382,608	2,613	0	2,809,449

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		3,851	9,972			13,823
Child Development Centers	6920		24,592				24,592
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,280,962	212,767	93,275		2,587,004
Student and Co-Curricular Activities	6960		1,417,823	503,531			1,921,354
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	3,727,228	726,270	93,275	0	4,546,773
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		2,230,152	1,607,985	4,281		3,842,418
Total Auxiliary Operations	7000	0	2,230,152	1,607,985	4,281	0	3,842,418

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		341,660	3,180			344,840
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			55,000			55,000
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	55,000	0	0	55,000
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					20,049,432	20,049,432
Student Aid	7320					651,917	651,917
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	20,701,349	20,701,349
Sub-Total Non-Instructional Activites		446,265	85,434,992	18,843,621	948,924	20,701,349	126,375,151
Total Expenditures General Fund: activities *		52,830,636	107,907,806	22,755,006	1,202,191	20,701,349	205,396,988

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN MATEO

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$146,399,349
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	17,493.00		
	2. 2016-2017 Second Period Actual FTES	16,508.00		
	3. 2016-2017 Population change factor (C2/C1)	0.9437		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$143,255,061
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)			\$143,255,061
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$143,255,061
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			2,120,260
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			635,509
C.	Local Property taxes			140,034,572
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			794,787
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2017-2018 Appropriations Subject to Limit			\$143,585,128

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	831		5,638,776	13,157,978	5,639,607	13,157,978
State Revenues	8600	12,691,600	9,927,904	17,954,252	23,144,892	30,645,852	33,072,796
Local Revenues	8800	158,214,083	167,402,914	6,020,335	10,290,525	164,234,418	177,693,439
Total Revenues		170,906,514	177,330,818	29,613,363	46,593,395	200,519,877	223,924,213
EXPENDITURES:							
Academic Salaries	1000	58,436,164	71,177,060	7,730,922	6,871,132	66,167,086	78,048,192
Classified Salaries	2000	35,885,912	38,719,695	11,749,933	14,810,949	47,635,845	53,530,644
Employee Benefits	3000	40,521,976	41,477,136	6,413,535	8,481,937	46,935,511	49,959,073
Supplies and Materials	4000	2,034,176	7,777,026	2,232,267	2,888,089	4,266,443	10,665,115
Other Operating Expenses and Services	5000	13,189,500	23,857,604	5,299,063	14,506,991	18,488,563	38,364,595
Capital Outlay	6000	245,516	385,042	956,675	625,941	1,202,191	1,010,983
Total Expenditures		150,313,244	183,393,563	34,382,395	48,185,039	184,695,639	231,578,602
Excess /(Deficiency) of Revenues over Expenditures		20,593,270	(6,062,745)	(4,769,032)	(1,591,644)	15,824,238	(7,654,389)
Other Financing Sources	8900	359,065		4,834,905	3,132,586	5,193,970	3,132,586
Other Outgo	7000	19,255,169	4,767,034	1,446,180	1,795,706	20,701,349	6,562,740
Net Increase/(Decrease) in Fund Balance		1,697,166	(10,829,779)	(1,380,307)	(254,764)	316,859	(11,084,543)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	32,185,619	33,882,785	15,056,827	13,676,520	47,242,446	47,559,305
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	32,185,619		15,056,827		47,242,446	
Ending Fund Balance, June 30		33,882,785	23,053,006	13,676,520	13,421,756	47,559,305	36,474,762

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	385	400				
State Revenues	8600	216,539					
Local Revenues	8800	50,402,265	54,419,500			983	2,000
Total Revenues		50,619,189	54,419,900	0	0	983	2,000
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	32,571,028	35,388,929				
Debt Interest and Other Service Charges	7120	19,245,696	18,980,271				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	51,816,724	54,369,200	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(51,816,724)	(54,369,200)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,197,535)	50,700	0	0	983	2,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	54,024,387	52,826,852		0	184,586	185,569
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	54,024,387		0		184,586	
Ending Fund Balance, June 30		52,826,852	52,877,552	0	0	185,569	187,569

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					52,574	54,000
State Revenues	8600					144,902	121,600
Local Revenues	8800					573,438	574,396
Total Income		0	0	0	0	770,914	749,996
Expenditures							
Academic Salaries	1000					236,683	216,052
Classified Salaries	2000					633,415	644,427
Employee Benefits	3000					338,716	329,310
Supplies and Materials	4000					78,743	76,158
Other Operating Expenses and Services	5000					5,119	3,750
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,292,676	1,269,697
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(521,762)	(519,701)
Other Financing Sources	8900					521,762	519,701
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: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	3,654,661	1,686,174				
Local Revenues	8800	1,215,852				633,527	1,098,000
Total Income		4,870,513	1,686,174	0	0	633,527	1,098,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	46,778	50,000			2,575,364	3,500,000
Employee Benefits	3000	3,884	5,000			939,457	1,490,000
Supplies and Materials	4000	451,874	500,000			800,244	4,813,327
Other Operating Expenses and Services	5000	1,430,452	1,500,000			5,362,443	13,379,977
Capital Outlay	6000	1,845,313	2,000,000			14,853,135	71,058,248
Total Expenditures		3,778,301	4,055,000	0	0	24,530,643	94,241,552
Excess /(Deficiency) of Revenues over Expenditures		1,092,212	(2,368,826)	0	0	(23,897,116)	(93,143,552)
Other Financing Sources	8900	7,130,562					
Other Outgo	7000	386,960	372,259				
Net Increase/(Decrease) in Fund Balance		7,835,814	(2,741,085)	0	0	(23,897,116)	(93,143,552)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	98,158,972	105,994,786		0	127,544,633	103,647,517
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	98,158,972		0		127,544,633	
Ending Fund Balance, June 30		105,994,786	103,253,701	0	0	103,647,517	10,503,965

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	7,070,589	7,800,000	378,772	410,000		
Other Financing Sources	8900	127,426		3,050			
Total Income		7,198,015	7,800,000	381,822	410,000	0	0
Cost of Sales	5890	3,857,419	4,325,000				
Gross Profit or Loss		3,340,596	3,475,000	381,822	410,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	2,083,825	1,960,000	72,921	69,000		
Employee Benefits	3000	632,851	640,000	15,372	15,000		
Supplies and Materials	4000	22,360	30,000		75,000		
Other Operating Expenses and Services	5000	773,830	738,000	148,716	130,000		
Capital Outlay	6000						
Total Expenditures		3,512,866	3,368,000	237,009	289,000	0	0
Net Profit or Loss		(172,270)	107,000	144,813	121,000	0	0
Other Outgo	7000			72,797			
Net Increase/(Decrease) in Fund Balance		(172,270)	107,000	72,016	121,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,196,896	8,024,626	570,455	642,471		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,196,896		570,455		0	
Ending Fund Balance, June 30		8,024,626	8,131,626	642,471	763,471	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	6,139,918	6,450,000				
Other Financing Sources	8900	54,337	165,000				
Total Income		6,194,255	6,615,000				
Cost of Sales	5890						
Gross Profit or Loss		6,194,255	6,615,000				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	937,065	860,000				
Employee Benefits	3000	301,432	300,000				
Supplies and Materials	4000	27,932	26,000				
Other Operating Expenses and Services	5000	4,575,877	4,145,000				
Capital Outlay	6000						
Total Expenditures		5,842,306	5,331,000				
Net Profit or Loss		351,949	1,284,000				
Other Outgo	7000	300,000	208,000				
Net Increase/(Decrease) in Fund Balance		51,949	1,076,000				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,643,287	3,695,236				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,643,287					
Ending Fund Balance, June 30		3,695,236	4,771,236				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			(20,247)	32,000		
Other Financing Sources	8900	2,195,301	2,307,589	13,389,998	4,200,000		
Total Income		2,195,301	2,307,589	13,369,751	4,232,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	241,030	43,209				
Employee Benefits	3000	113,959	19,552				
Supplies and Materials	4000	319	5,000				
Other Operating Expenses and Services	5000	1,683,104	1,498,570	9,770	6,000		
Capital Outlay	6000						
Total Expenditures		2,038,412	1,566,331	9,770	6,000		
Net Profit or Loss		156,889	741,258	13,359,981	4,226,000		
Other Outgo	7000			8,000,000	12,200,000		
Net Increase/(Decrease) in Fund Balance		156,889	741,258	5,359,981	(7,974,000)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,478,245	7,635,134	11,312,735	16,672,716		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,478,245		11,312,735			
Ending Fund Balance, June 30		7,635,134	8,376,392	16,672,716	8,698,716		

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	221,779	222,000	63,843	64,000		
Total Income		221,779	222,000	63,843	64,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	65,327	65,000				
Employee Benefits	3000	567	500				
Supplies and Materials	4000	13,910	14,000				
Other Operating Expenses and Services	5000	242,099	245,000	51,485	52,000		
Capital Outlay	6000						
Total Expenditures		321,903	324,500	51,485	52,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(100,124)	(102,500)	12,358	12,000	0	0
Other Financing Sources	8900	9,785	10,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(90,339)	(92,500)	12,358	12,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,039,667	949,328	155,062	167,420		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,039,667		155,062		0	
Ending Fund Balance, June 30		949,328	856,828	167,420	179,420	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	15,421,018	15,757,178				
State Revenues	8600	1,149,714	1,185,000				
Local Revenues	8800	989,344	1,000,000				
Total Income		17,560,076	17,942,178	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		17,560,076	17,942,178	0	0	0	0
Other Financing Sources	8900	757,016					
Other Outgo	7000	18,317,092	17,942,178				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	81,380	81,380		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	81,380		0		0	
Ending Fund Balance, June 30		81,380	81,380	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

District ID: 370

Name: SAN MATEO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	4,826,125
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	134,804
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,888,563
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,334,149
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	8,000,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	5,600
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	44,566
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	751,416
33	CHILD DEVELOPMENT FUND	41	CAPITAL OUTLAY PROJECTS FUND	386,959
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	8,781

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,908,381	
Adjustments	9020					64,535	
Adjusted Beginning Balance	9030		0			1,972,916	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,571,288			807,438	
		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		2,571,288		2,571,288		2,571,288
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	79,249	79,249
Instructional Supplies & Materials	4300				0	163,361	163,361
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	242,610	242,610
Other Operating Expenses and Services	5000				0	365,750	365,750
Capital Outlay	6000						
Library Books	6300				0	201,821	201,821
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	201,821	201,821
Other Outgo	7000				0		0
Total Expenditures		0	2,571,288	0	2,571,288	810,181	3,381,469
Ending Balance					0	1,970,173	1,970,173

For Actual Year: 2016-2017

Budget Year: 2017-2018

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 Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)		Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,970,173	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,970,173	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,634,675			866,516	
Expenditures							
Academic Salaries	1000		2,634,675		2,634,675		2,634,675
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	80,000	80,000
Instructional Supplies & Materials	4300				0	164,000	164,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	244,000	244,000
Other Operating Expenses and Services	5000				0	366,000	366,000
Capital Outlay	6000						
Library Books	6300				0	202,000	202,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	202,000	202,000
Other Outgo	7000				0		0
Total Expenditures		0	2,634,675	0	2,634,675	812,000	3,446,675
Ending Balance					0	2,024,689	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 370

Name: SAN MATEO

EPA Revenue	1,640,671
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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	1,359,821	0	0	1,359,821
Media	6130	142,780	0	0	142,780
Custodial Services	6530	138,070	0	0	138,070
TOTAL		1,640,671	0	0	1,640,671

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 370

Name: SAN MATEO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	5,383,970	5,252,004	10,635,974	N/A	N/A
2016-17	6,488,843	6,760,065	13,248,908	2,612,934	24.57%
2017-18	7,494,709	7,678,903	15,173,612	1,924,704	14.53%
2018-19	8,500,575	9,115,600	17,616,175	2,442,563	16.10%
2019-20	9,506,442	10,625,559	20,132,001	2,515,826	14.28%
2020-21	10,033,842	12,303,291	22,337,133	2,205,132	10.95%

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.