

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2013-2014)

(Budget Report for Fiscal Year 2014-2015)

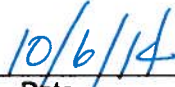
District: SAN MATEO

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: Kathy Blackwood

(650) 358-6869

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, 2014. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 370

Name: SAN MATEO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	21,161,103	21,161,103		21,161,103
Other	1300	17,863,681	17,808,898		17,808,898
Total Instructional Salaries		39,024,784	38,970,001	0	38,970,001
Non-Instructional Salaries					
Contract or Regular	1200		7,035,730		7,035,730
Other	1400		1,659,281		1,659,281
Total Non-Instructional Salaries		0	8,695,011	0	8,695,011
Total Academic Salaries		39,024,784	47,665,012	0	47,665,012
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,687,346		23,687,346
Other	2300		2,661,669		2,661,669
Total Non-Instructional Salaries		0	26,349,015	0	26,349,015
Instructional Aides					
Regular Status	2200	1,616,852	1,398,008		1,398,008
Other	2400	191,355	283,855		283,855
Total Instructional Aides		1,808,207	1,681,863	0	1,681,863
Total Classified Salaries		1,808,207	28,030,878	0	28,030,878
Employee Benefits	3000	15,308,633	26,575,502		26,575,502
Supplies and Materials	4000		2,147,294		2,147,294
Other Operating Expenses	5000	12,605	11,310,914		11,310,914
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		56,154,229	115,729,600	0	115,729,600

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 370

Name: SAN MATEO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		177,750		177,750
Student Transportation	6491		1,024,055		1,024,055
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		969,339		969,339
Objects to Exclude	Object Code				
Rents and Leases	5060		550		550
Lottery Expenditures					
Academic Salaries	1000		2,417,250		2,417,250
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

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 370

Name: SAN MATEO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	4,588,944	0	4,588,944
Total for ECS 84362, 50% Law		56,154,229	111,140,656	0	111,140,656
Percent of CEE (Instructional Salary Cost / Total CEE)		50.53%	100.00%		
50% of Current Expense of Education			55,570,328		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		56,154,229	111,140,656	0	111,140,656
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		56,154,229	115,729,600	0	115,729,600
Capital Expenditures	6000	51,520	268,788	22,767	291,555
Equipment Replacement (Back out)	6420		(217,268)	(22,767)	(240,035)
Total Unrestricted General Fund Expenditures		56,205,749	115,781,120	0	115,781,120

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 370

Name: SAN MATEO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	146,021		146,021
In County Treasury	9112	10,901,601	15,828,054	26,729,655
Cash With Fiscal Agents	9113	20,900		20,900
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120	29,301,053		29,301,053
Accounts Receivable	9130	5,322,442	1,947,220	7,269,662
Due from Other Funds	9140	318,783	4,000	322,783
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	291,584	33,836	325,420
TOTAL ASSETS		46,372,384	17,813,110	64,185,494
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,491,699	293,922	5,785,621
Accrued Salaries and Wages Payable	9520	1,627,876		1,627,876
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	12,048,122	118,783	12,166,905
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,080,559	2,464,003	9,544,562
TOTAL LIABILITIES		26,248,256	2,876,708	29,124,964

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

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	361,584		361,584
Restricted Fund Balance	9752		14,936,402	14,936,402
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	9,734,500		9,734,500
Total Designated Fund Balance		10,096,084	14,936,402	25,032,486
Uncommitted Fund Balance	9790	10,028,044		10,028,044
TOTAL FUND EQUITY		20,124,128	14,936,402	35,060,530
TOTAL LIABILITIES AND FUND EQUITY		46,372,384	17,813,110	64,185,494

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, 2014

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	28,692,402		180,791
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			188
Accounts Receivable	9130	37,503		271
Due from Other Funds	9140			
TOTAL ASSETS		28,729,905	0	181,250
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, 2014

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	28,729,905		181,250
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		28,729,905	0	181,250
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		28,729,905	0	181,250
TOTAL LIABILITIES AND FUND EQUITY		28,729,905	0	181,250

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- | | |
|---------------------------|-------------------------------|
| 31 Bookstore Fund | 34 Farm Operation Fund |
| 32 Cafeteria Fund | 35 Revenue Bond Project Fund |
| 33 Child Development Fund | 39 Other Special Revenue Fund |

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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			3,767,335			5,750,459
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						8,945,192
Accounts Receivable	9130			6,891			947,127
Due from Other Funds	9140						8,000,000
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	3,774,226	0	0	23,642,778
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			32,526			
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			21,039			1,452
TOTAL LIABILITIES		0	0	53,565	0	0	1,452

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	3,720,661	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	12,000,000
Assigned Fund Balance	9754	0	0	0	0	0	11,641,326
Total Designated Fund Balance		0	0	3,720,661	0	0	23,641,326
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	3,720,661	0	0	23,641,326
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,774,226	0	0	23,642,778

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 370

Name: SAN MATEO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	76,249,883		32,776,535
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	1,188		
Accounts Receivable	9130	1,389,922		54,674
Due from Other Funds	9140	4,057,190		549,350
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	84,216		110,008
TOTAL ASSETS		81,782,399	0	33,490,567
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,565,657		2,626,473
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	517,080		45,338
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	104,290		
TOTAL LIABILITIES		2,187,027	0	2,671,811

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 370

Name: SAN MATEO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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	5,341,924		30,818,756
Committed Fund Balance	9753			
Assigned Fund Balance	9754	74,253,448		
Total Designated Fund Balance		79,595,372	0	30,818,756
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		79,595,372	0	30,818,756
TOTAL LIABILITIES AND FUND EQUITY		81,782,399	0	33,490,567

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 370

Name: SAN MATEO

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				547,802
In County Treasury	9112	1,332,797	459,928		1,277,425
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	36,598			200
Investments (at cost)	9120	3,874,005	37,796		1,271,952
Accounts Receivable	9130	268,890	25,424		100,485
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,686,024			8,097
Prepaid Items	9220	27,621			
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			
Accumulated Depreciation Equipment	9351	582,134			
Work in Progress	9360				
Total Fixed Assets		14,073	0	0	0
TOTAL ASSETS		8,240,008	523,148	0	3,205,961

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 370

Name: SAN MATEO

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
				Fund	Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	603,427	51,296		401,015
Accrued Salaries and Wages Payable	9520				138,786
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				1,000,000
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570		15,515		321,192
Total Current Liabilities and Deferred Revenue		603,427	66,811	0	1,860,993
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	603,427	66,811	0	1,860,993

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 370

Name: SAN MATEO

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	7,636,581	456,337		1,344,968
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		7,636,581	456,337	0	1,344,968
TOTAL LIABILITIES AND FUND EQUITY		8,240,008	523,148	0	3,205,961

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	10,318,232	
Cash With Fiscal Agents	9113	40,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
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		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		10,358,232	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 370

Name: SAN MATEO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,500,255	
Accrued Salaries and Wages Payable	9520	2,085,000	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,585,255	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	3,585,255	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 370

Name: SAN MATEO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	6,772,977	
Total Designated Fund Balance		6,772,977	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		6,772,977	0
TOTAL LIABILITIES AND FUND EQUITY		10,358,232	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 370

Name: SAN MATEO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	283,385							
In County Treasury	9112	1,581,951	138,859		17,510				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	50							
Investments (at cost)	9120								
Accounts Receivable	9130	278,035			819,632				
Due from Other Funds	9140								
Student Loans Receivable	9150	9,771							
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	139,632							
Accumulated Depreciation Equipment	9351	134,714							
Work in Progress	9360								
Total Fixed Assets		4,918	0	0	0	0	0	0	0
TOTAL ASSETS		2,158,110	138,859	0	837,142	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 370

Name: SAN MATEO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,051,485			361,243				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				200,000				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				145,647				
Total Current Liabilities and Deferred Revenue		1,051,485	0	0	706,890	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	1,051,485	0	0	706,890	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 370

Name: SAN MATEO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 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	1,106,625	138,859		130,252				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		1,106,625	138,859	0	130,252	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,106,625	138,859	0	130,252	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,158,110	138,859	0	837,142	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		3,016,249	3,016,249
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140	4,717	77,835	82,552
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		643,076	643,076
Other Federal Revenues	8190		542,746	542,746
Total Federal Revenues	8100	4,717	4,279,906	4,284,623
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	62,150		62,150
State General Apportionment	8612			0
Other General Apportionment	8613	211,665		211,665
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,340,251	1,340,251
Disabled Students Programs and Services(DSPS)	8623		1,197,010	1,197,010
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		441,055	441,055
Telecommunications and Technology Infrastructure Program (TTIP)	8626		481	481
Other General Categorical Programs	8627		2,814,007	2,814,007

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	3,815,801		3,815,801
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,493,305	1,493,305
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	625,481		625,481
Timber Yield Tax	8672	4,992		4,992
Other State Tax Subventions	8673	1,249		1,249
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,417,250	632,151	3,049,401
State Mandated Costs	8685	552,041		552,041
Other State Non-Tax Revenues	8686	441,782		441,782
Other State Revenues	8690			0
Total State Revenues	8600	8,132,411	7,918,260	16,050,671

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	93,909,684		93,909,684
Tax Allocation, Supplemental Roll	8812	2,889,685		2,889,685
Tax Allocation, Unsecured Roll	8813	4,939,593		4,939,593
Prior Years Taxes	8816	142,820		142,820
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	2,170,069		2,170,069
Redevelopment Agency Funds - Residual	8819	3,899,615		3,899,615
Redevelopment Agency Funds - Asset Liquidation	8819.1	435,314		435,314
Contributions, Gifts, Grants, and Endowments	8820	15,341	1,795,469	1,810,810
Contract Services	8830			
Contract Instructional Services	8831		187,176	187,176
Other Contranct Services	8832	20,943	671,909	692,852
Sales and Commissions	8840	95,310	31,434	126,744
Rentals and Leases	8850	1,765,284	121,072	1,886,356
Interest and Investment Income	8860	2,737,445		2,737,445
Student Fees and Charges	8870			
Community Services Classes	8872	550,647		550,647
Dormitory	8873			0
Enrollment	8874	9,072,520		9,072,520
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		962,738	962,738
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	113,256		113,256
Nonresident Tuition	8880	3,053,453		3,053,453
Parking Services and Public Transportation	8881		1,403,875	1,403,875
Other Student Fees and Charges	8885	32,403	407,408	439,811
Other Local Revenues	8890	1,809,688	2,193,652	4,003,340
Total Local Revenues	8800	127,653,070	7,774,733	135,427,803
Total Revenues		135,790,198	19,972,899	155,763,097

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 370

Name: SAN MATEO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	15,809	900	16,709
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	4,537,968	1,758,212	6,296,180
Total Other Financing Sources	8900	4,553,777	1,759,112	6,312,889
Total Revenues and Other Financing Sources		140,343,975	21,732,011	162,075,986

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100			24			24
Architecture and Environmental Design	0200	27,862	2,898	154			30,914
Environmental Sciences and Technologies	0300	79,182	54,211	5,865			139,258
Biological Sciences	0400	2,350,110	974,507	128,224	15,712		3,468,553
Business and Management	0500	2,744,237	800,722	88,112			3,633,071
Communications	0600	624,201	372,728	21,296			1,018,225
Computer and Information Science	0700	642,396	163,461	2,705			808,562
Education	0800	2,981,966	897,490	384,667			4,264,123
Engineering and Related Industrial Technology	0900	1,426,112	512,796	112,086			2,050,994
Fine and Applied Arts	1000	2,949,856	764,908	124,716			3,839,480
Foreign language	1100	711,522	168,622	3,605			883,749
Health	1200	1,670,329	1,068,057	149,340	28,400		2,916,126
Consumer Education And Home Economics	1300	1,115,008	574,640	80,353	4,403		1,774,404
Law	1400		16,349	33			16,382
Humanities(Letters)	1500	5,805,160	1,566,087	105,461			7,476,708
Library Science	1600	9,127	1,644				10,771
Mathematics	1700	4,021,681	1,600,484	594,047			6,216,212
Military Studies	1800						0
Physical Sciences	1900	2,537,276	1,253,807	140,964	38,693		3,970,740
Psychology	2000	1,033,528	215,870	14,980			1,264,378
Public Affairs and Services	2100	617,534	354,270	43,213			1,015,017
Social Sciences	2200	2,881,594	691,056	42,113			3,614,763
Commercial Services	3000	1,133,603	960,032	134,863			2,228,498
Interdisciplinary Studies	4900	2,689,216	2,067,138	261,740			5,018,094
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		6,048,791				6,048,791
Sub-Total Instructional Activites		38,051,500	21,130,568	2,438,561	87,208		61,707,837
Total Expenditures for GF Activities*		38,351,640	81,981,297	18,351,165	552,850	21,381,558	160,618,510

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		6,206,272	390,465	15,750		6,612,487
Course and Curriculum Development	6020		480,761	82,821			563,582
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	6,687,033	473,286	15,750	0	7,176,069
Instructional Support Services	6100						
Learning Center	6110	298,412	864,412	87,733			1,250,557
Library	6120		2,229,374	106,343	240,704		2,576,421
Media	6130		383,464	26,912			410,376
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		298,412	3,477,250	220,988	240,704	0	4,237,354
Admissions and Records	6200		3,263,598	196,484			3,460,082
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		7,268,168	459,313			7,727,481
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	7,268,168	459,313	0	0	7,727,481

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		569,659	10,796			580,455
Health Services	6440			129			129
Student Personnel Administration	6450		145,732	90,687			236,419
Financial Aid Administration	6460		1,974,236	94,915			2,069,151
Job Placement Services	6470		373	93			466
Veterans Services	6480		78,908	3,335			82,243
Miscellaneous Student Services	6490		4,280,785	1,053,244			5,334,029
Total Other Student Services		0	7,049,693	1,253,199	0	0	8,302,892
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,831,806	403,878			2,235,684
Custodial Services	6530		3,436,630	252,779	43,808		3,733,217
Grounds Maintenance and Repairs	6550		951,253	44,581			995,834
Utilities	6570			3,603,409			3,603,409
Other Operations and Maintenance of Plant	6590		1,906,737	791,351	3,930		2,702,018
Total Operation and Maintenance of Plant	6500	0	8,126,426	5,095,998	47,738	0	13,270,162
Planning, Policymaking and Coordinations	6600		4,982,693	1,170,499	19,434		6,172,626

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		1,195,270	625,147			1,820,417
Fiscal Operations	6720		4,791,628	962,478	11,227		5,765,333
Human Resources Management	6730		1,339,321	160,432			1,499,753
Noninstruct Staff Retirees' Benefits & Retirement *	6740		67,499				67,499
Staff Development	6750		77,753	236,175			313,928
Staff Diversity	6760			15,257			15,257
Logistical Services	6770		1,644,557	174,339	49,395		1,868,291
Management Information Systems	6780		4,269,851	866,219			5,136,070
Other General Institutional Support Services	6790		316,716	1,597,662	8,842		1,923,220
Total General Institutional Support Services	6700	0	13,702,595	4,637,709	69,464	0	18,409,768
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	1,728	326,234	274,923			602,885
Community Use of Facilities	6830		328,246	18,669			346,915
Economic Development	6840		436,975	160,980	22,767		620,722
Other Community Services & Economic Development	6890		46,280	3,800			50,080
Total Community Services	6800	1,728	1,137,735	458,372	22,767	0	1,620,602

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			104,678			104,678
Child Development Centers	6920		35,442	2,773			38,215
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		1,263,617	679,227			1,942,844
Student Housing	6970		1,720,374	178,591			1,898,965
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	3,019,433	965,269	0	0	3,984,702
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		2,102,916	981,487	49,785		3,134,188
Total Auxiliary Operations	7000	0	2,102,916	981,487	49,785	0	3,134,188

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		33,189				33,189
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					20,850,907	20,850,907
Student Aid	7320					530,651	530,651
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	21,381,558	21,381,558
Sub-Total Non-Instructional Activities		300,140	60,850,729	15,912,604	465,642	21,381,558	98,910,673
Total Expenditures General Fund: activities *		38,351,640	81,981,297	18,351,165	552,850	21,381,558	160,618,510

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN MATEO

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$150,844,551
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
1.	2012-2013 Second Period Actual FTES	19,673.00		
2.	2013-2014 Second Period Actual FTES	18,891.00		
3.	2013-2014 Population change factor (C2/C1)	0.9603		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$144,522,853
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)			\$144,522,853
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$144,522,853
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,918,916
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			680,649
C.	Local Property taxes			111,018,815
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.	2014-2015 Appropriations Subject to Limit			\$114,618,380

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	4,717		4,279,906	6,236,909	4,284,623	6,236,909
State Revenues	8600	8,132,411	6,145,053	7,918,260	10,805,262	16,050,671	16,950,315
Local Revenues	8800	127,653,070	128,528,317	7,774,733	7,515,530	135,427,803	136,043,847
Total Revenues		135,790,198	134,673,370	19,972,899	24,557,701	155,763,097	159,231,071
EXPENDITURES:							
Academic Salaries	1000	48,427,905	54,141,888	4,256,378	4,528,583	52,684,283	58,670,471
Classified Salaries	2000	29,338,186	32,363,138	8,261,567	8,801,477	37,599,753	41,164,615
Employee Benefits	3000	26,782,756	34,890,922	3,266,145	4,348,720	30,048,901	39,239,642
Supplies and Materials	4000	2,540,031	7,405,705	1,200,363	3,718,681	3,740,394	11,124,386
Other Operating Expenses and Services	5000	11,956,275	13,992,418	2,654,496	5,325,251	14,610,771	19,317,669
Capital Outlay	6000	291,555	100,730	261,295	7,831,521	552,850	7,932,251
Total Expenditures		119,336,708	142,894,801	19,900,244	34,554,233	139,236,952	177,449,034
Excess /(Deficiency) of Revenues over Expenditures		16,453,490	(8,221,431)	72,655	(9,996,532)	16,526,145	(18,217,963)
Other Financing Sources	8900	4,553,777		1,759,112	2,105,944	6,312,889	2,105,944
Other Outgo	7000	20,586,908	2,475,561	794,650	723,257	21,381,558	3,198,818
Net Increase/(Decrease) in Fund Balance		420,359	(10,696,992)	1,037,117	(8,613,845)	1,457,476	(19,310,837)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	19,703,769	20,124,128	13,899,285	14,936,402	33,603,054	35,060,530
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	19,703,769		13,899,285		33,603,054	
Ending Fund Balance, June 30		20,124,128	9,427,136	14,936,402	6,322,557	35,060,530	15,749,693

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2013-2014

Budget Year: 2014-2015

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,517	120				
State Revenues	8600	175,844	175,900				
Local Revenues	8800	31,676,916	31,359,700			1,766	1,150
Total Revenues		31,854,277	31,535,720	0	0	1,766	1,150
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	29,416,971	30,933,220				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	29,416,971	30,933,220	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(29,416,971)	(30,933,220)	0	0	0	0
Net Increase/Decrease in Fund Balance		2,437,306	602,500	0	0	1,766	1,150
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	26,292,599	28,729,905		0	179,484	181,250
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	26,292,599		0		179,484	
Ending Fund Balance, June 30		28,729,905	29,332,405	0	0	181,250	182,400

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					143,125	147,500
State Revenues	8600					210,041	219,300
Local Revenues	8800					7,560,359	504,119
Total Income		0	0	0	0	7,913,525	870,919
Expenditures							
Academic Salaries	1000					4,180,101	1,707,177
Classified Salaries	2000					1,596,307	1,974,866
Employee Benefits	3000					860,615	761,379
Supplies and Materials	4000					157,499	137,867
Other Operating Expenses and Services	5000					231,641	261,305
Capital Outlay	6000						
Total Expenditures		0	0	0	0	7,026,163	4,842,594
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	887,362	(3,971,675)
Other Financing Sources	8900					4,336,007	414,682
Other Outgo	7000					3,959,639	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	1,263,730	(3 556,993)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	2,456,931	3,720,661
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,456,931	
Ending Fund Balance, June 30		0	0	0	0	3,720,661	163,668

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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					182,847	241,000
Total Income		0	0	0	0	182,847	241,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					5,000	5,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	5,000	5,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	177,847	236,000
Other Financing Sources	8900					14,479,649	3,926,250
Other Outgo	7000					11,000,000	14,000,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	3,657,496	(9,837,750)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	19,983,830	23,641,326
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		19,983,830	
Ending Fund Balance, June 30		0	0	0	0	23,641,326	13,803,576

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	5,020,579	532,775				
Local Revenues	8800	7,336,652	577,419			329,646	210,000
Total Income		12,357,231	1,110,194	0	0	329,646	210,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	218,092	215,376			455,248	592,851
Employee Benefits	3000	56,315	69,351			151,479	297,378
Supplies and Materials	4000	490,439	1,587,137			1,843,900	236,321
Other Operating Expenses and Services	5000	1,661,782	532,775			2,903,301	447,491
Capital Outlay	6000	8,666,043	79,114,189			6,665,484	29,074,417
Total Expenditures		11,092,671	81,518,828	0	0	12,019,412	30,648,458
Excess /(Deficiency) of Revenues over Expenditures		1,264,560	(80,408,634)	0	0	(11,689,766)	(30,438,458)
Other Financing Sources	8900	14,467,346	1,220,000			10,057,943	
Other Outgo	7000	16,941,686	360,283				
Net Increase/(Decrease) in Fund Balance		(1,209,780)	(79,548,917)	0	0	(1,631,823)	(30,438,458)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	113,255,731	79,595,372		0		30,818,756
Prior Years Adjutments	9020	(32,450,579)				32,450,579	
Adjusted Beginning Balance	9030	80,805,152		0		32,450,579	
Ending Fund Balance, June 30		79,595,372	46,455	0	0	30,818,756	380,298

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	7,869,510	8,000,000	314,286	335,000		
Other Financing Sources	8900						
Total Income		7,869,510	8,000,000	314,286	335,000	0	0
Cost of Sales	5890	4,623,397	4,680,000				
Gross Profit or Loss		3,246,113	3,320,000	314,286	335,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,687,325	1,725,000	50,824	36,000		
Employee Benefits	3000	440,977	490,000	8,039	9,500		
Supplies and Materials	4000	49,330	48,000				
Other Operating Expenses and Services	5000	681,017	750,000	98,186	85,000		
Capital Outlay	6000						
Total Expenditures		2,858,649	3,013,000	157,049	130,500	0	0
Net Profit or Loss		387,464	307,000	157,237	204,500	0	0
Other Outgo	7000			54,275	55,000		
Net Increase/(Decrease) in Fund Balance		387,464	307,000	102,962	149,500	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,249,117	7,636,581	353,375	456,337		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,249,117		353,375		0	
Ending Fund Balance, June 30		7,636,581	7,943,581	456,337	605,837	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	4,104,263	4,200,000				
Other Financing Sources	8900	130,596	70,000				
Total Income		4,234,859	4,270,000				
Cost of Sales	5890						
Gross Profit or Loss		4,234,859	4,270,000				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,729,480	1,950,000				
Employee Benefits	3000	405,415	467,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	983,392	750,805				
Capital Outlay	6000						
Total Expenditures		3,118,287	3,167,805				
Net Profit or Loss		1,116,572	1,102,195				
Other Outgo	7000	588,388	400,000				
Net Increase/(Decrease) in Fund Balance		528,184	702,195				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	816,784	1,344,968				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	816,784					
Ending Fund Balance, June 30		1,344,968	2,047,163				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900	956,991	995,271				
Total Income		956,991	995,271	0	0		
Expenditures							
Academic Salaries	1000	26,093					
Classified Salaries	2000	89,970	33,032				
Employee Benefits	3000	44,798	14,514				
Supplies and Materials	4000		5,000				
Other Operating Expenses and Services	5000	3,041,444	705,000				
Capital Outlay	6000						
Total Expenditures		3,202,305	757,546	0	0		
Net Profit or Loss		(2,245,314)	237,725	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(2,245,314)	237,725	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	9,018,291	6,772,977		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,018,291		0			
Ending Fund Balance, June 30		6,772,977	7,010,702	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	340,617	343,000	74,199	75,000		
Total Income		340,617	343,000	74,199	75,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	66,314	66,500				
Employee Benefits	3000	1,642	1,700				
Supplies and Materials	4000	13,277	13,500				
Other Operating Expenses and Services	5000	273,494	273,500	63,296	63,500		
Capital Outlay	6000						
Total Expenditures		354,727	355,200	63,296	63,500	0	0
Excess /(Deficiency) of Revenues over Expenditures		(14,110)	(12,200)	10,903	11,500	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(14,110)	(12,200)	10,903	11,500	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,118,494	1,106,625	127,956	138,859		0
Prior Years Adjustments	9020	2,241					
Adjusted Beginning Balance	9030	1,120,735		127,956		0	
Ending Fund Balance, June 30		1,106,625	1,094,425	138,859	150,359	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	20,592,614	20,861,647				
State Revenues	8600	929,217	1,034,500				
Local Revenues	8800	633,655	720,000				
Total Income		22,155,486	22,616,147	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		22,155,486	22,616,147	0	0	0	0
Other Financing Sources	8900	278,931					
Other Outgo	7000	22,510,961	22,616,147				
Net Increase/(Decrease) in Fund Balance		(76,544)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	206,796	130,252		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	206,796		0		0	
Ending Fund Balance, June 30		130,252	130,252	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group – Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

370 SAN MATEO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

District ID: 370

Name: SAN MATEO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,753,339
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	3,991,236
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	6,827,190
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	7,755
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	8,000,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	271,176
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	3,959,640
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	578,330
33	CHILD DEVELOPMENT FUND	41	CAPITAL OUTLAY PROJECTS FUND	344,770
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	4,662

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,736,568	
Adjustments	9020		(198,558)			32,673	
Adjusted Beginning Balance	9030		(198,558)			1,769,241	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,417,250			599,478	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000			2,417,250	2,417,250		2,417,250
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	15,751	15,751
Books, Magazines, & Periodicals	4200				0	165,007	165,007
Instructional Supplies & Materials	4300				0	59,352	59,352
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	240,110	240,110
Other Operating Expenses and Services	5000				0	148,259	148,259
Capital Outlay	6000						
Library Books	6300				0	31,504	31,504
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	31,504	31,504
Other Outgo	7000				0		0
Total Expenditures		0	0	2,417,250	2,417,250	419,873	2,837,123
Ending Balance					(198,558)	1,948,846	1,750,288

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 370

Name: SAN MATEO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(198,558)			1,948,846	
Adjustments	9020						
Adjusted Beginning Balance	9030		(198,558)			1,948,846	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,400,000			337,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000			2,201,442	2,201,442		2,201,442
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	18,241	18,241
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	234,109	234,109
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	252,350	252,350
Other Operating Expenses and Services	5000				0	14,650	14,650
Capital Outlay	6000						
Library Books	6300				0	70,000	70,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	70,000	70,000
Other Outgo	7000				0		0
Total Expenditures		0	0	2,201,442	2,201,442	337,000	2,538,442
Ending Balance					0	1,948,846	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 370

Name: SAN MATEO

EPA Revenue	3,815,801
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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	3,148,746	0	0	3,148,746
Course and Curriculum Development	6020	30,708	0	0	30,708
Media	6130	196,709	0	0	196,709
Counseling and Guidance	6310	94,853	0	0	94,853
Custodial Services	6530	78,053	0	0	78,053
Grounds Maintenance and Repairs	6550	134,707	0	0	134,707
Planning, Policymaking and Coordination	6600	132,025	0	0	132,025
TOTAL		3,815,801	0	0	3,815,801