

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

District: SAN LUIS OBISPO

District Code: 640

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, 2019. 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: 2018-2019

Budget Year: 2019-2020

District ID: 640

Name: SAN LUIS OBISPO

	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	10,151,418	10,151,418		10,151,418
Other	1300	8,035,885	8,035,885		8,035,885
Total Instructional Salaries		18,187,303	18,187,303	0	18,187,303
Non-Instructional Salaries					
Contract or Regular	1200		4,975,568	145,997	5,121,565
Other	1400		502,318	41,469	543,787
Total Non-Instructional Salaries		0	5,477,886	187,466	5,665,352
Total Academic Salaries		18,187,303	23,665,189	187,466	23,852,655
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		9,691,746	561,936	10,253,682
Other	2300		418,672	273,306	691,978
Total Non-Instructional Salaries		0	10,110,418	835,242	10,945,660
Instructional Aides					
Regular Status	2200	711,929	711,930		711,930
Other	2400	288,725	288,725		288,725
Total Instructional Aides		1,000,654	1,000,655	0	1,000,655
Total Classified Salaries		1,000,654	11,111,073	835,242	11,946,315
Employee Benefits	3000	5,803,944	11,343,612	264,974	11,608,586
Supplies and Materials	4000		486,542	49,859	536,401
Other Operating Expenses	5000	887,879	6,570,912	523,219	7,094,131
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		25,879,780	53,177,328	1,860,760	55,038,088

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 640

Name: SAN LUIS OBISPO

		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	220,786	220,786		220,786
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		115,800		115,800
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		58,438		58,438
Objects to Exclude	Object Code				
Rents and Leases	5060		126,619		126,619
Lottery Expenditures					
Academic Salaries	1000				0
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		1,633,861		1,633,861

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 640

Name: SAN LUIS OBISPO

		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		220,786	2,155,504	0	2,155,504
Total for ECS 84362, 50% Law		25,658,994	51,021,824	1,860,760	52,882,584
Percent of CEE (Instructional Salary Cost / Total CEE)		50.29%	100.00%		
50% of Current Expense of Education			25,510,912		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		25,658,994	51,021,824	1,860,760	52,882,584
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		25,879,780	53,177,328	1,860,760	55,038,088
Capital Expenditures	6000	73,050	382,158	2,338	384,496
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		25,952,830	53,559,486	1,863,098	55,422,584

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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			0
In County Treasury	9112	10,802,999	2,278,146	13,081,145
Cash With Fiscal Agents	9113	863,027		863,027
Revolving Cash Accounts	9114	15,270		15,270
Investments (at cost)	9120			0
Accounts Receivable	9130	1,988,220	2,409,061	4,397,281
Due from Other Funds	9140	261,000	1,070,535	1,331,535
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220		3,367	3,367
TOTAL ASSETS		13,930,516	5,761,109	19,691,625
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,143,250	497,274	4,640,524
Accrued Salaries and Wages Payable	9520	547,440		547,440
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,183,378	4,095,577	5,278,955
TOTAL LIABILITIES		5,874,068	4,592,851	10,466,919

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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		1,168,258	1,168,258
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	8,056,448		8,056,448
Total Fund Balance		8,056,448	1,168,258	9,224,706
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		8,056,448	1,168,258	9,224,706
TOTAL LIABILITIES AND FUND EQUITY		13,930,516	5,761,109	19,691,625

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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	23,021,354		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		23,021,354	0	0
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, 2019

District ID: 640

Name: SAN LUIS OBISPO

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	23,021,354		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		23,021,354	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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		23,021,354	0	0
TOTAL LIABILITIES AND FUND EQUITY		23,021,354	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, 2019

District ID: 640

Name: SAN LUIS OBISPO

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			160,289			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			1,437			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	161,726	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			300			
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	300	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, 2019

District ID: 640

Name: SAN LUIS OBISPO

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	161,426	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	161,426	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	161,426	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	161,726	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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	467,568		50,496,035
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		467,568	0	50,496,035
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,690		2,928,765
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		12,690	0	2,928,765

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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	454,878		47,567,270
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		454,878	0	47,567,270
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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		454,878	0	47,567,270
TOTAL LIABILITIES AND FUND EQUITY		467,568	0	50,496,035

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
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	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		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
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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	65,609	
Cash With Fiscal Agents	9113		
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	105,586	
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		171,195	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
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	1,000	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		1,000	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	1,000	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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	120,195	
Unassigned	9790	50,000	
Total Reserved Fund Balance		170,195	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
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		170,195	0
TOTAL LIABILITIES AND FUND EQUITY		171,195	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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								
In County Treasury	9112	216,268	48,242	51,010	115,484	229			305,930
Cash With Fiscal Agents	9113						3,255,388		
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				10,443	261,340			
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	0	0	0	0	0	0
TOTAL ASSETS		216,268	48,242	51,010	125,927	261,569	3,255,388	0	305,930

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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				23,723	1,569			5,985
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540					260,000			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				102,204				
Total Current Liabilities and Deferred Revenue		0	0	0	125,927	261,569	0	0	5,985
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	0	0	0	125,927	261,569	0	0	5,985

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 640

Name: SAN LUIS OBISPO

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	216,268	48,242	51,010					
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754						3,255,388		299,945
Unassigned	9790								
Total Reserved Fund Balance		216,268	48,242	51,010	0	0	3,255,388	0	299,945
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	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		216,268	48,242	51,010	0	0	3,255,388	0	299,945
TOTAL LIABILITIES AND FUND EQUITY		216,268	48,242	51,010	125,927	261,569	3,255,388	0	305,930

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 640

Name: SAN LUIS OBISPO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	6,007		6,007
Higher Education Act	8120		143,738	143,738
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		52,913	52,913
Student Financial Aid	8150		12,890	12,890
Veterans Education	8160	2,370		2,370
Vocational and Technical Education Act (VATEA)	8170		333,572	333,572
Other Federal Revenues	8190		1,216,556	1,216,556
Total Federal Revenues	8100	8,377	1,759,669	1,768,046
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	4,110,293		4,110,293
Other General Apportionment	8613	1,253,480		1,253,480
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		490,089	490,089
Disabled Students Programs and Services(DSPS)	8623		748,860	748,860
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,395,769	3,395,769

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 640

Name: SAN LUIS OBISPO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	312,107		312,107
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,197,532	3,197,532
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	238,432		238,432
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,407,605	680,463	2,088,068
State Mandated Costs	8685	244,768		244,768
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,667,234	237,745	1,904,979
Total State Revenues	8600	9,233,919	8,750,458	17,984,377

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 640

Name: SAN LUIS OBISPO

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	37,393,169		37,393,169
Tax Allocation, Supplemental Roll	8812	975,324		975,324
Tax Allocation, Unsecured Roll	8813	850,763		850,763
Prior Years Taxes	8816	(90,477)		(90,477)
Education Revenues Augmentation Fund (ERAF)	8817	2,059,254		2,059,254
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	397,452		397,452
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	12,500	1,494,026	1,506,526
Contract Services	8830			
Contract Instructional Services	8831	102,699	8,025	110,724
Other Contract Services	8832		591,854	591,854
Sales and Commissions	8840	2,595		2,595
Rentals and Leases	8850	151,471	12,960	164,431
Interest and Investment Income	8860	136,799		136,799
Student Fees and Charges	8870			
Community Services Classes	8872	552,882		552,882
Dormitory	8873			0
Enrollment	8874	3,802,544		3,802,544
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875		22,639	22,639
Health Services	8876		295,662	295,662
Instructional Materials Fees and Sales of Materials	8877	118,403		118,403
Insurance	8878			0
Student Records	8879	45,680		45,680
Nonresident Tuition	8880	1,095,846		1,095,846
Parking Services and Public Transportation	8881		498,429	498,429
Other Student Fees and Charges	8885	71,516		71,516
Other Local Revenues	8890	561,452	515,082	1,076,534
Total Local Revenues	8800	48,239,872	3,438,677	51,678,549
Total Revenues		57,482,168	13,948,804	71,430,972

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 640

Name: SAN LUIS OBISPO

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	387		387
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	140,497		140,497
Total Other Financing Sources	8900	140,884	0	140,884
Total Revenues and Other Financing Sources		57,623,052	13,948,804	71,571,856

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 640

Name: SAN LUIS OBISPO

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	198,062	9,698	41,865	48,701		298,326
Architecture and Environmental Design	0200	231,354		1,457			232,811
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,528,339	34,194	82,040	19,124		1,663,697
Business and Management	0500	1,270,804	37,287	6,463	7,849		1,322,403
Communications	0600	779,709	40,768	2,716	39,932		863,125
Computer and Information Science	0700	158,860		138			158,998
Education	0800	1,467,028	43,983	30,736	32,266		1,574,013
Engineering and Related Industrial Technology	0900	1,585,549	124,753	174,120	127,275		2,011,697
Fine and Applied Arts	1000	2,516,382	215,883	136,783	140,864		3,009,912
Foreign language	1100	206,588					206,588
Health	1200	1,709,528	548,467	774,441	156,027		3,188,463
Consumer Education And Home Economics	1300	1,196,915	94,096	38,072	291		1,329,374
Law	1400	4,009		2,208			6,217
Humanities(Letters)	1500	2,920,221	39,894	19,439	300		2,979,854
Library Science	1600	223,995	56,096	7,685			287,776
Mathematics	1700	2,678,061	73,056	34,349	40,979		2,826,445
Military Studies	1800						0
Physical Sciences	1900	1,718,869	43,122	56,432	35,164		1,853,587
Psychology	2000	310,758		1,323			312,081
Public Affairs and Services	2100	67,763		868			68,631
Social Sciences	2200	1,848,543	32,509	8,581	4,739		1,894,372
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,913,470	223,361	604,803	114,602		3,856,236
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	220,786					220,786
Sub-Total Instructional Activites		25,755,593	1,617,167	2,024,519	768,113		30,165,392
Total Expenditures for GF Activities*		25,755,593	30,474,146	11,144,814	1,664,929	1,003,015	70,042,497

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 640

Name: SAN LUIS OBISPO

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		2,432,609	236,618	23,188		2,692,415
Course and Curriculum Development	6020		31,418	54,798			86,216
Academic / Faculty Senate	6030		186,430	10,660			197,090
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	2,650,457	302,076	23,188	0	2,975,721
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		1,110,456	89,154	92,797		1,292,407
Media	6130						0
Museums and Galleries	6140		64,228	62,386	1,863		128,477
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		203,001	1,923			204,924
Total Instructional Support Services		0	1,377,685	153,463	94,660	0	1,625,808
Admissions and Records	6200		592,305	39,627	260		632,192
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,826,824	39,886	2,954		1,869,664
Matriculation and Student Assessment	6320		1,541,504	78,964			1,620,468
Transfer Programs	6330						0
Career Guidance	6340			518			518
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	3,368,328	119,368	2,954	0	3,490,650

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 640

Name: SAN LUIS OBISPO

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		308,409	8,295	2,975	11,179	330,858
Disabled Student Programs and Services (DSPS)	6420		982,709	21,081	1,270		1,005,060
Extended Opportunity Programs and Services (EOPS)	6430		495,559	19,117	2,975	13,451	531,102
Health Services	6440		332,619	29,836	814		363,269
Student Personnel Administration	6450		225,205	2,393			227,598
Financial Aid Administration	6460		666,052	254,706	16,908		937,666
Job Placement Services	6470		1,440,503	343,201	88,245		1,871,949
Veterans Services	6480		94,919	17,281	12,572		124,772
Miscellaneous Student Services	6490		1,391,471	403,152	37,101	158,616	1,990,340
Total Other Student Services		0	5,937,446	1,099,062	162,860	183,246	7,382,614
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,100,229	479,447	118,922		1,698,598
Custodial Services	6530		1,373,531	40,703	6,249		1,420,483
Grounds Maintenance and Repairs	6550		410,212	151,689			561,901
Utilities	6570			1,543,228			1,543,228
Other Operations and Maintenance of Plant	6590			87,143			87,143
Total Operation and Maintenance of Plant	6500	0	2,883,972	2,302,210	125,171	0	5,311,353
Planning, Policymaking and Coordinations	6600		3,196,613	1,078,650	109,412		4,384,675

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 640

Name: SAN LUIS OBISPO

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		1,139,494	319,395	62,570		1,521,459
Fiscal Operations	6720		1,259,561	835,704	16,377		2,111,642
Human Resources Management	6730		785,778	314,861	1,454		1,102,093
Noninstruct Staff Retirees' Benefits & Retirement *	6740		7,438				7,438
Staff Development	6750		117,877	34,562	3,902		156,341
Staff Diversity	6760		22,129	27,871			50,000
Logistical Services	6770		965,320	169,609	25,009		1,159,938
Management Information Systems	6780		2,199,712	845,524	131,749		3,176,985
Other General Institutional Support Services	6790			1,123			1,123
Total General Institutional Support Services	6700	0	6,497,309	2,548,649	241,061	0	9,287,019
Community Services & Economic Development	6800						
Community Recreation	6810		164,374	59,722			224,096
Community Service Classes	6820		273,813	251,923			525,736
Community Use of Facilities	6830		87,532	15			87,547
Economic Development	6840						0
Other Community Services & Economic Development	6890		22,306	499			22,805
Total Community Services	6800	0	548,025	312,159	0	0	860,184

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 640

Name: SAN LUIS OBISPO

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		37,502	76			37,578
Child Development Centers	6920		93,534	22,022	1,898		117,454
Farm Operations	6930						0
Food Services	6940		29,140	37,846			66,986
Parking	6950		601,713	50,855	1,420		653,988
Student and Co-Curricular Activities	6960		450,602	419,048	18,325		887,975
Student Housing	6970						0
Other Ancillary Services	6990		41,603	23,023	26,005		90,631
Total Ancillary Services	6900	0	1,254,094	552,870	47,648	0	1,854,612
Auxiliary Operations	7000						
Contract Education	7010		305,705	91,899	4,129		401,733
Other Auxiliary Operations	7090		230,346	351,478	1,141		582,965
Total Auxiliary Operations	7000	0	536,051	443,377	5,270	0	984,698

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 640

Name: SAN LUIS OBISPO

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		14,694	168,784	84,332		267,810
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					33,482	33,482
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	33,482	33,482
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					654,109	654,109
Student Aid	7320					132,178	132,178
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	786,287	786,287
Sub-Total Non-Instructional Activites			28,856,979	9,120,295	896,816	1,003,015	39,877,105
Total Expenditures General Fund: activities *		25,755,593	30,474,146	11,144,814	1,664,929	1,003,015	70,042,497

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN LUIS OBISPO

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$85,358,150
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	8,379.59		
	2. 2018-2019 Second Period Actual FTES	7,388.55		
	3. 2018-2019 Population change factor (C2/C1)	0.8817		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$78,157,802
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)			\$78,157,802
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$78,157,802
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			5,035,394
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			238,432
C.	Local Property taxes			41,246,771
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			10,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			98,927
H.	2019-2020 Appropriations Subject to Limit			\$46,431,670

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	8,377	4,700	1,759,669	2,036,676	1,768,046	2,041,376
State Revenues	8600	9,233,919	7,061,884	8,750,458	12,006,815	17,984,377	19,068,699
Local Revenues	8800	48,239,872	50,550,632	3,438,677	2,370,233	51,678,549	52,920,865
Total Revenues		57,482,168	57,617,216	13,948,804	16,413,724	71,430,972	74,030,940
EXPENDITURES:							
Academic Salaries	1000	23,852,655	24,709,350	1,850,912	1,293,258	25,703,567	26,002,608
Classified Salaries	2000	11,946,314	12,201,258	4,900,790	5,286,113	16,847,104	17,487,371
Employee Benefits	3000	11,608,586	12,639,367	2,070,482	2,157,778	13,679,068	14,797,145
Supplies and Materials	4000	536,401	613,072	856,320	1,455,442	1,392,721	2,068,514
Other Operating Expenses and Services	5000	7,094,131	7,529,996	2,657,962	3,471,641	9,752,093	11,001,637
Capital Outlay	6000	384,496	189,315	1,280,433	3,259,617	1,664,929	3,448,932
Total Expenditures		55,422,583	57,882,358	13,616,899	16,923,849	69,039,482	74,806,207
Excess /(Deficiency) of Revenues over Expenditures		2,059,585	(265,142)	331,905	(510,125)	2,391,490	(775,267)
Other Financing Sources	8900	140,884				140,884	0
Other Outgo	7000	691,841	4,294,343	311,174	658,133	1,003,015	4,952,476
Net Increase/(Decrease) in Fund Balance		1,508,628	(4,559,485)	20,731	(1,168,258)	1,529,359	(5,727,743)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,547,820	8,056,448	1,147,527	1,168,258	7,695,347	9,224,706
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,547,820		1,147,527		7,695,347	
Ending Fund Balance, June 30		8,056,448	3,496,963	1,168,258	0	9,224,706	3,496,963

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

640 SAN LUIS OBISPO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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						
State Revenues	8600	66,379	60,000				
Local Revenues	8800	13,140,988	12,800,000			2,945	
Total Revenues		13,207,367	12,860,000	0	0	2,945	0
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	6,325,000	7,490,000				
Debt Interest and Other Service Charges	7120	5,485,498	5,201,371				
Transfers Outgoing	7300 & 7400					124,336	
Reserve for Contingencies	7900						
Total Other Outgo	7000	11,810,498	12,691,371	0	0	124,336	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(11,810,498)	(12,691,371)	0	0	(124,336)	0
Net Increase/Decrease in Fund Balance		1,396,869	168,629	0	0	(121,391)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,624,485	23,021,354		0	121,391	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	21,624,485		0		121,391	
Ending Fund Balance, June 30		23,021,354	23,189,983	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

640 SAN LUIS OBISPO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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						
State Revenues	8600						
Local Revenues	8800					451,532	448,000
Total Income		0	0	0	0	451,532	448,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					294,234	316,558
Employee Benefits	3000					116,548	142,224
Supplies and Materials	4000					3,416	10,000
Other Operating Expenses and Services	5000					1,975	6,500
Capital Outlay	6000						
Total Expenditures		0	0	0	0	416,173	475,282
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	35,359	(27,282)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	35,359	(27,282)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	126,067	161,426
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		126,067	
Ending Fund Balance, June 30		0	0	0	0	161,426	134,144

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

640 SAN LUIS OBISPO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	113,894	45,000				
Local Revenues	8800	110,488	55,000			1,227,748	750,000
Total Income		224,382	100,000	0	0	1,227,748	750,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					147,953	162,451
Employee Benefits	3000					53,821	64,332
Supplies and Materials	4000					42,635	100,000
Other Operating Expenses and Services	5000	741,833	429,878			4,746,717	2,000,000
Capital Outlay	6000	393,441				18,058,300	25,000,000
Total Expenditures		1,135,274	429,878	0	0	23,049,426	27,326,783
Excess /(Deficiency) of Revenues over Expenditures		(910,892)	(329,878)	0	0	(21,821,678)	(26,576,783)
Other Financing Sources	8900	375,000	375,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(535,892)	45,122	0	0	(21,821,678)	(26,576,783)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	990,770	454,878		0	69,388,948	47,567,270
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	990,770		0		69,388,948	
Ending Fund Balance, June 30		454,878	500,000	0	0	47,567,270	20,990,487

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

640 SAN LUIS OBISPO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	1,597,016					
Other Financing Sources	8900	305,998					
Total Income		1,903,014	0	0	0	0	0
Cost of Sales	5890	1,236,421					
Gross Profit or Loss		666,593	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	371,874					
Employee Benefits	3000	99,273					
Supplies and Materials	4000	2,106					
Other Operating Expenses and Services	5000	249,779					
Capital Outlay	6000	(20,800)					
Total Expenditures		702,232	0	0	0	0	0
Net Profit or Loss		(35,639)	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(35,639)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	35,639	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	35,639		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

640 SAN LUIS OBISPO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		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				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	583,159	491,035				
Other Financing Sources	8900	977					
Total Income		584,136	491,035	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	559,383	521,000				
Capital Outlay	6000		6,000				
Total Expenditures		559,383	527,000	0	0		
Net Profit or Loss		24,753	(35,965)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		24,753	(35,965)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	145,442	170,195		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	145,442		0			
Ending Fund Balance, June 30		170,195	134,230	0	0		

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	106,031	102,700	18,169	17,300	65,950	65,500
Total Income		106,031	102,700	18,169	17,300	65,950	65,500
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	21,515	47,000				
Employee Benefits	3000	1,284	1,000				
Supplies and Materials	4000	8,917	35,700	2,681	2,000	5,815	
Other Operating Expenses and Services	5000	51,594	56,725	20,443	49,350	7,098	
Capital Outlay	6000	1,620				66,841	75,000
Total Expenditures		84,930	140,425	23,124	51,350	79,754	75,000
Excess /(Deficiency) of Revenues over Expenditures		21,101	(37,725)	(4,955)	(34,050)	(13,804)	(9,500)
Other Financing Sources	8900						
Other Outgo	7000	15,942					
Net Increase/(Decrease) in Fund Balance		5,159	(37,725)	(4,955)	(34,050)	(13,804)	(9,500)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	211,109	216,268	53,197	48,242	64,814	51,010
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	211,109		53,197		64,814	
Ending Fund Balance, June 30		216,268	178,543	48,242	14,192	51,010	41,510

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	11,955,745	12,000,000				
State Revenues	8600	1,739,869	1,700,000				
Local Revenues	8800			617,843	600,000	223,790	120,000
Total Income		13,695,614	13,700,000	617,843	600,000	223,790	120,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					7,701	5,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	7,701	5,000
Excess /(Deficiency) of Revenues over Expenditures		13,695,614	13,700,000	617,843	600,000	216,089	115,000
Other Financing Sources	8900						
Other Outgo	7000	13,695,614	13,700,000	617,843	600,000		
Net Increase/(Decrease) in Fund Balance		0	0	0	0	216,089	115,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0	3,039,299	3,255,388
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		3,039,299	
Ending Fund Balance, June 30		0	0	0	0	3,255,388	3,370,388

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

640 SAN LUIS OBISPO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			344,382	400,000
Total Income		0	0	344,382	400,000
Expenditures					
Academic Salaries	1000			1,807	
Classified Salaries	2000			26,771	
Employee Benefits	3000			2,535	
Supplies and Materials	4000			64,574	
Other Operating Expenses and Services	5000			205,898	400,000
Capital Outlay	6000			3,889	
Total Expenditures		0	0	305,474	400,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	38,908	0
Other Financing Sources	8900			35,390	
Other Outgo	7000			46,551	
Net Increase/(Decrease) in Fund Balance		0	0	27,747	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	272,198	299,945
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		272,198	
Ending Fund Balance, June 30		0	0	299,945	299,945

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 640

Name: SAN LUIS OBISPO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	375,000
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	278,132
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	977
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	124,336
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	5,000
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	16,160

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					589,965	
Adjustments	9020		226,256			113,832	
Adjusted Beginning Balance	9030		226,256			703,797	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,407,605			566,631	
		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				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	55,059	55,059
Instructional Supplies & Materials	4300				0	337,532	337,532
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	392,591	392,591
Other Operating Expenses and Services	5000		1,633,861		1,633,861	146,778	1,780,639
Capital Outlay	6000						
Library Books	6300				0	55,716	55,716
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	55,716	55,716
Other Outgo	7000				0		0
Total Expenditures		0	1,633,861	0	1,633,861	595,085	2,228,946
Ending Balance					0	675,343	675,343

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					675,343	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			675,343	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,158,975			452,355	
		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				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	20,000	20,000
Instructional Supplies & Materials	4300				0	580,460	580,460
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	600,460	600,460
Other Operating Expenses and Services	5000		1,158,975		1,158,975		1,158,975
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,158,975	0	1,158,975	600,460	1,759,435
Ending Balance					0	527,238	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 640

Name: SAN LUIS OBISPO

EPA Revenue	312,107
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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	312,107	0	0	312,107
TOTAL		312,107	0	0	312,107

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 640

Name: SAN LUIS OBISPO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	2,166,474	1,300,686	3,467,160	N/A	N/A
2016-17	2,414,304	1,529,702	3,944,006	476,846	13.75%
2017-18	2,765,789	1,883,671	4,649,460	705,454	17.89%
2018-19	2,901,149	2,195,808	5,096,957	447,497	9.62%
2019-20	3,322,336	2,496,932	5,819,268	722,311	14.17%
2020-21	3,605,903	2,866,525	6,472,428	653,160	11.22%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
In 2017-18, the District invested \$3,000,000 in an irrevocable pension rate stabilization trust fund to begin to address the increasing STRS and PERS costs. The District intends to use unrestricted general funds, supplemented by the pension rate stabilization fund, to pay the growing retirement expenses. The District will work with statewide college organizations to advocate for additional general purpose funding to address the growing obligations. Without additional general purpose funding, the District will need to impose expenditure reductions to maintain balanced budgets.