

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2019-2020)
(Budget Report for Fiscal Year 2020-2021)

District: LONG BEACH

District Code: 840

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.


Marlene Drinkwine (Sep 10, 2020 10:22 PDT)

District Chief Business Officer

September 10, 2020

Date



District Superintendent

September 10, 2020

Date

Contact:

John Thompson, Director Fiscal Services
562-938-4102

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, 2020. 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: 2019-2020

Budget Year: 2020-2021

District ID: 840

Name: LONG BEACH

	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	26,042,961	26,042,961		26,042,961
Other	1300	18,022,581	18,022,581		18,022,581
Total Instructional Salaries		44,065,542	44,065,542	0	44,065,542
Non-Instructional Salaries					
Contract or Regular	1200		9,445,464	784,515	10,229,979
Other	1400		1,119,645	148,748	1,268,393
Total Non-Instructional Salaries		0	10,565,109	933,263	11,498,372
Total Academic Salaries		44,065,542	54,630,651	933,263	55,563,914
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		22,140,319	634,835	22,775,154
Other	2300		1,136,082	234,703	1,370,785
Total Non-Instructional Salaries		0	23,276,401	869,538	24,145,939
Instructional Aides					
Regular Status	2200	2,658,328	2,658,328		2,658,328
Other	2400	834,368	834,368		834,368
Total Instructional Aides		3,492,696	3,492,696	0	3,492,696
Total Classified Salaries		3,492,696	26,769,097	869,538	27,638,635
Employee Benefits					
	3000	22,286,677	41,526,912	885,937	42,412,849
Supplies and Materials					
	4000		602,982	18,992	621,974
Other Operating Expenses					
	5000		9,260,931	331,183	9,592,114
Equipment Replacement					
	6420				0
Total Expenditures Prior to Exclusions		69,844,915	132,790,573	3,038,913	135,829,486

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 840

Name: LONG BEACH

		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	779,425	779,425		779,425
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		527,381		527,381
Objects to Exclude	Object Code				
Rents and Leases	5060		64,296	1,760	66,056
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		3,152,880		3,152,880

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 840

Name: LONG BEACH

		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		779,425	4,523,982	1,760	4,525,742
Total for ECS 84362, 50% Law		69,065,490	128,266,591	3,037,153	131,303,744
Percent of CEE (Instructional Salary Cost / Total CEE)		53.85%	100.00%		
50% of Current Expense of Education			64,133,296		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		69,065,490	128,266,591	3,037,153	131,303,744
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		69,844,915	132,790,573	3,038,913	135,829,486
Capital Expenditures	6000	25,457	1,138,724	1,540	1,140,264
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		69,870,372	133,929,297	3,040,453	136,969,750

For Year Ended June 30, 2020

District ID: 840

Name: LONG BEACH

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	937,139		937,139
In County Treasury	9112	32,029,579	13,862,850	45,892,429
Cash With Fiscal Agents	9113	142,993		142,993
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	17,100,195	8,910,507	26,010,702
Due from Other Funds	9140	1,385,887	869	1,386,756
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	2,026,497	837,615	2,864,112
TOTAL ASSETS		53,622,290	23,611,841	77,234,131
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,973,680	2,872,021	9,845,701
Accrued Salaries and Wages Payable	9520	4,216,605	919,994	5,136,599
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540	1,665,809		1,665,809
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,399,071	14,962,966	16,362,037
TOTAL LIABILITIES		14,438,087	18,754,981	33,193,068

For Year Ended June 30, 2020

District ID: 840

Name: LONG BEACH

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			0
Restricted Fund Balance	9752		4,856,860	4,856,860
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	5,295,589		5,295,589
Total Designated Fund Balance		5,295,589	4,856,860	10,152,449
Uncommitted Fund Balance	9790	33,888,614		33,888,614
TOTAL FUND EQUITY		39,184,203	4,856,860	44,041,063
TOTAL LIABILITIES AND FUND EQUITY		53,622,290	23,611,841	77,234,131

- 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, 2020

District ID: 840

Name: LONG BEACH

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	40,445,094		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		40,445,094	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, 2020

District ID: 840

Name: LONG BEACH

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	40,445,094		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		40,445,094	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		40,445,094	0	0
TOTAL LIABILITIES AND FUND EQUITY		40,445,094	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, 2020

District ID: 840

Name: LONG BEACH

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			2,023,746			2,151,578
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			55,510			238,704
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,371			2,632
TOTAL ASSETS		0	0	2,080,627	0	0	2,392,914
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			92,654			41,950
Accrued Salaries and Wages Payable	9520						22,285
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						78,500
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			13,619			1,125,885
TOTAL LIABILITIES		0	0	106,273	0	0	1,268,620

- 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, 2020

District ID: 840

Name: LONG BEACH

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	510,629
Assigned Fund Balance	9754	0	0	1,974,354	0	0	613,665
Total Designated Fund Balance		0	0	1,974,354	0	0	1,124,294
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	1,974,354	0	0	1,124,294
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,080,627	0	0	2,392,914

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 840

Name: LONG BEACH

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	14,509,305	117,220,707	
Cash With Fiscal Agents	9113	225,548		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	4,558,917	376,879	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	2,009	2,462,425	
TOTAL ASSETS		19,295,779	120,060,011	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	377,859	19,421,138	
Accrued Salaries and Wages Payable	9520	7,457		
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		385,316	19,421,138	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	10,446,720	100,638,873	
Committed Fund Balance	9753	8,463,743		
Assigned Fund Balance	9754			
Total Designated Fund Balance		18,910,463	100,638,873	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		18,910,463	100,638,873	0
TOTAL LIABILITIES AND FUND EQUITY		19,295,779	120,060,011	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 840

Name: LONG BEACH

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, 2020

District ID: 840

Name: LONG BEACH

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, 2020

District ID: 840

Name: LONG BEACH

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, 2020

District ID: 840

Name: LONG BEACH

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	2,796,610	
Cash With Fiscal Agents	9113	1,052,429	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	7,266	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	1,083,959	
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		4,940,264	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,085,285	
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		1,085,285	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	1,085,285	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 840

Name: LONG BEACH

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	3,854,979	
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,854,979	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,854,979	0
TOTAL LIABILITIES AND FUND EQUITY		4,940,264	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 840

Name: LONG BEACH

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	1,255,753	36,079		324,504				
In County Treasury	9112	1,281,192	100,412		456,541				24,528,625
Cash With Fiscal Agents	9113								9,100,378
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	3,993	15		443,576				64,631
Due from Other Funds	9140	1,664,940							
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	4,814	3,795						7,808
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		4,210,692	140,301	0	1,224,621	0	0	0	33,701,442

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 840

Name: LONG BEACH

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	887,147	51,643		116,395				8,434
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	320,684			986,703				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	148,961	2,432						
Total Current Liabilities and Deferred Revenue		1,356,792	54,075	0	1,103,098	0	0	0	8,434
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	1,356,792	54,075	0	1,103,098	0	0	0	8,434

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,853,900	86,226		121,523				9,100,378
Committed Fund Balance	9753								24,592,630
Assigned Fund Balance	9754								
Total Designated Fund Balance		2,853,900	86,226	0	121,523	0	0	0	33,693,008
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,853,900	86,226	0	121,523	0	0	0	33,693,008
TOTAL LIABILITIES AND FUND EQUITY		4,210,692	140,301	0	1,224,621	0	0	0	33,701,442

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		990,748	990,748
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		111,845	111,845
Student Financial Aid	8150			0
Veterans Education	8160		76,026	76,026
Vocational and Technical Education Act (VATEA)	8170		818,314	818,314
Other Federal Revenues	8190	147,428	7,910,653	8,058,081
Total Federal Revenues	8100	147,428	9,907,586	10,055,014
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	75,843,340		75,843,340
Other General Apportionment	8613	478,929		478,929
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,271,627	1,271,627
Disabled Students Programs and Services(DSPS)	8623		2,096,111	2,096,111
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		819,150	819,150
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		14,184,872	14,184,872

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	10,196,496		10,196,496
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,337,979	4,337,979
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	66,818		66,818
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,152,880	912,722	4,065,602
State Mandated Costs	8685	595,023		595,023
Other State Non-Tax Revenues	8686	742,808		742,808
Other State Revenues	8690	6,764,291	2,123,072	8,887,363
Total State Revenues	8600	97,840,585	25,745,533	123,586,118

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 840

Name: LONG BEACH

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	12,960,838		12,960,838
Tax Allocation, Supplemental Roll	8812	303,309		303,309
Tax Allocation, Unsecured Roll	8813	219,961		219,961
Prior Years Taxes	8816	604,935		604,935
Education Revenues Augmentation Fund (ERAF)	8817	15,374,767		15,374,767
Redevelopment Agency Funds - Pass Through	8818	2,217,403		2,217,403
Redevelopment Agency Funds - Residual	8819	961,456		961,456
Redevelopment Agency Funds - Asset Liquidation	8819.1	405,635		405,635
Contributions, Gifts, Grants, and Endowments	8820		1,882,210	1,882,210
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	446,829		446,829
Interest and Investment Income	8860	833,374		833,374
Student Fees and Charges	8870			
Community Services Classes	8872	64,502		64,502
Dormitory	8873			0
Enrollment	8874	22,840,963		22,840,963
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5	-16262218		-16262218
Enrollment Contra Revenue for COVID Refunds	8874.7	-793928		-793928
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,208,869	1,208,869
Instructional Materials Fees and Sales of Materials	8877	147,158		147,158
Insurance	8878			0
Student Records	8879	67,703		67,703
Nonresident Tuition	8880	1,437,310		1,437,310
Parking Services and Public Transportation	8881		1,034,618	1,034,618
Other Student Fees and Charges	8885	863,168		863,168
Other Local Revenues	8890	253,618	17,184	270,802
Total Local Revenues	8800	42,946,783	4,142,881	47,089,664
Total Revenues		140,934,796	39,796,000	180,730,796

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 840

Name: LONG BEACH

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	19,179		19,179
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	327,567		327,567
Total Other Financing Sources	8900	346,746	0	346,746
Total Revenues and Other Financing Sources		141,281,542	39,796,000	181,077,542

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 840

Name: LONG BEACH

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	147,669	6,572	10,549	12,176		176,966
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,231,825	168,793	75,017	34,355		3,509,990
Business and Management	0500	2,494,720	98,308	16,761	304,462		2,914,251
Communications	0600						0
Computer and Information Science	0700	3,043,992	190,970	139,233	140,298		3,514,493
Education	0800	3,997,460	107,846	49,786	7,932		4,163,024
Engineering and Related Industrial Technology	0900	2,843,276	148,099	357,756	1,271,550		4,620,681
Fine and Applied Arts	1000	6,143,260	266,889	86,672	60,599		6,557,420
Foreign language	1100	1,531,439	97,387	3,794			1,632,620
Health	1200	4,429,335	467,708	89,381	126,979		5,113,403
Consumer Education And Home Economics	1300	2,723,696	274,093	48,291	22,815		3,068,895
Law	1400						0
Humanities(Letters)	1500	13,132,038	761,721	57,107	43,120		13,993,986
Library Science	1600	439,003	95,043	66,511			600,557
Mathematics	1700	6,845,268	221,483	56,695			7,123,446
Military Studies	1800						0
Physical Sciences	1900	3,282,239	117,604	29,994	22,622		3,452,459
Psychology	2000						0
Public Affairs and Services	2100	655,665	122,453	1,710	52,109		831,937
Social Sciences	2200	7,569,495	245,973	17,288	1,753		7,834,509
Commercial Services	3000	786,174	94,384	54,556			935,114
Interdisciplinary Studies	4900	2,734,925	19,524	421,476	234,535		3,410,460
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,243,189					5,243,189
Sub-Total Instructional Activites		71,274,668	3,504,850	1,582,577	2,335,305		78,697,400
Total Expenditures for GF Activities*		71,274,668	76,840,713	23,181,252	4,368,592	2,482,952	178,148,177

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 840

Name: LONG BEACH

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		6,380,786	503,951	45,632		6,930,369
Course and Curriculum Development	6020		402,756	6,842	1,598		411,196
Academic / Faculty Senate	6030		457,028	761			457,789
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	7,240,570	511,554	47,230	0	7,799,354
Instructional Support Services	6100						
Learning Center	6110		1,082,724	870	457		1,084,051
Library	6120		2,335,886	170,116	61,268		2,567,270
Media	6130		2,135,381	45,951			2,181,332
Museums and Galleries	6140		97,504	761			98,265
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		445,826	8,858			454,684
Total Instructional Support Services		0	6,097,321	226,556	61,725	0	6,385,602
Admissions and Records	6200		2,461,823	33,607	1,009		2,496,439
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		9,257,408	539,517	31,165		9,828,090
Matriculation and Student Assessment	6320		12,426				12,426
Transfer Programs	6330		783,150	114,903	16,747		914,800
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	10,052,984	654,420	47,912	0	10,755,316

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 840

Name: LONG BEACH

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		642,826	163,803			806,629
Disabled Student Programs and Services (DSPS)	6420		2,271,980	42,427	2,139		2,316,546
Extended Opportunity Programs and Services (EOPS)	6430		2,119,567	105,466	141,616		2,366,649
Health Services	6440		1,215,922	269,041	4,247		1,489,210
Student Personnel Administration	6450		1,253,623	277,328	11,428		1,542,379
Financial Aid Administration	6460		2,697,335	129,615	5,404		2,832,354
Job Placement Services	6470						0
Veterans Services	6480		239,162	45,019	56,064		340,245
Miscellaneous Student Services	6490		480,410	17,722			498,132
Total Other Student Services		0	10,920,825	1,050,421	220,898	0	12,192,144
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,301,228	774,800	5,780		3,081,808
Custodial Services	6530		4,173,572	283,760	5,592		4,462,924
Grounds Maintenance and Repairs	6550		950,060	186,733	35,721		1,172,514
Utilities	6570			2,358,803			2,358,803
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	7,424,860	3,604,096	47,093	0	11,076,049
Planning, Policymaking and Coordinations	6600		3,800,967	(204,855)	9,918		3,606,030

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 840

Name: LONG BEACH

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		1,414,644	271,673	111,684		1,798,001
Fiscal Operations	6720		3,227,798	788,519	1,708		4,018,025
Human Resources Management	6730		2,405,615	362,558	1,823		2,769,996
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,647,543				3,647,543
Staff Development	6750		86,598	24,393			110,991
Staff Diversity	6760		122,869	45,456	7,483		175,808
Logistical Services	6770		1,372,052	3,291,201	314,620		4,977,873
Management Information Systems	6780		4,922,926	1,337,071	1,138,534		7,398,531
Other General Institutional Support Services	6790		648,668	44,185			692,853
Total General Institutional Support Services	6700	0	17,848,713	6,165,056	1,575,852	0	25,589,621
Community Services & Economic Development	6800						
Community Recreation	6810		41,617	3,411			45,028
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		4,677,906	8,607,918	20,110		13,305,934
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	4,719,523	8,611,329	20,110	0	13,350,962

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 840

Name: LONG BEACH

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						0
Child Development Centers	6920		38,100				38,100
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		215,114	598,774			813,888
Student and Co-Curricular Activities	6960		1,974,268	70,391	1,540		2,046,199
Student Housing	6970						0
Other Ancillary Services	6990		265,010	276,374			541,384
Total Ancillary Services	6900	0	2,492,492	945,539	1,540	0	3,439,571
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		2,246	952			3,198
Total Auxiliary Operations	7000	0	2,246	952	0	0	3,198

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 840

Name: LONG BEACH

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		273,539				273,539
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					1,340,235	1,340,235
Student Aid	7320						0
Other Outgo	7390					1,142,717	1,142,717
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,482,952	2,482,952
Sub-Total Non-Instructional Activites			73,335,863	21,598,675	2,033,287	2,482,952	99,450,777
Total Expenditures General Fund: activities *		71,274,668	76,840,713	23,181,252	4,368,592	2,482,952	178,148,177

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$154,314,586
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	19,203.59		
	2. 2019-2020 Second Period Actual FTES	19,701.30		
	3. 2019-2020 Population change factor (C2/C1)	1.0259		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$164,216,347
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)			\$164,216,347
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$164,216,347
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			83,892,762
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			70,000
C.	Local Property taxes			37,011,932
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			125,729
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			3,676,288
H.	2020-2021 Appropriations Subject to Limit			\$117,424,135

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	147,428	140,000	9,907,586	20,073,872	10,055,014	20,213,872
State Revenues	8600	97,840,585	94,756,429	25,745,533	36,236,690	123,586,118	130,993,119
Local Revenues	8800	42,946,783	45,345,920	4,142,881	4,173,254	47,089,664	49,519,174
Total Revenues		140,934,796	140,242,349	39,796,000	60,483,816	180,730,796	200,726,165
EXPENDITURES:							
Academic Salaries	1000	55,563,914	56,650,363	4,692,394	5,731,536	60,256,308	62,381,899
Classified Salaries	2000	27,638,635	30,458,729	11,262,044	13,237,570	38,900,679	43,696,299
Employee Benefits	3000	42,412,849	44,314,579	6,545,545	7,314,443	48,958,394	51,629,022
Supplies and Materials	4000	621,974	814,607	3,053,100	4,571,705	3,675,074	5,386,312
Other Operating Expenses and Services	5000	9,592,114	11,955,603	9,914,064	25,974,474	19,506,178	37,930,077
Capital Outlay	6000	1,140,264	1,340,555	3,228,328	2,528,479	4,368,592	3,869,034
Total Expenditures		136,969,750	145,534,436	38,695,475	59,358,207	175,665,225	204,892,643
Excess /(Deficiency) of Revenues over Expenditures		3,965,046	(5,292,087)	1,100,525	1,125,609	5,065,571	(4,166,478)
Other Financing Sources	8900	346,746	20,351			346,746	20,351
Other Outgo	7000	1,340,235	1,336,000	1,142,717	2,082,093	2,482,952	3,418,093
Net Increase/(Decrease) in Fund Balance		2,971,557	(6,607,736)	(42,192)	(956,484)	2,929,365	(7,564,220)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	36,212,646	39,184,203	4,899,052	4,856,860	41,111,698	44,041,063
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	36,212,646		4,899,052		41,111,698	
Ending Fund Balance, June 30		39,184,203	32,576,467	4,856,860	3,900,376	44,041,063	36,476,843

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	239,998					
Local Revenues	8800	54,971,748	42,021,040				
Total Revenues		55,211,746	42,021,040	0	0	0	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	26,541,392	30,584,706				
Debt Interest and Other Service Charges	7120	16,229,652	19,107,593				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	42,771,044	49,692,299	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(42,771,044)	(49,692,299)	0	0	0	0
Net Increase/Decrease in Fund Balance		12,440,702	(7,671,259)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	28,004,392	40,445,094		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	28,004,392		0		0	
Ending Fund Balance, June 30		40,445,094	32,773,835	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					87,375	126,445
State Revenues	8600					943,613	940,369
Local Revenues	8800					898,098	929,518
Total Income		0	0	0	0	1,929,086	1,996,332
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,298,463	1,401,077
Employee Benefits	3000					553,574	524,091
Supplies and Materials	4000					94,665	172,618
Other Operating Expenses and Services	5000					6,874	17,366
Capital Outlay	6000					27,796	18,356
Total Expenditures		0	0	0	0	1,981,372	2,133,508
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(52,286)	(137,176)
Other Financing Sources	8900					150,000	150,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	97,714	12,824
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,876,640	1,974,354
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,876,640	
Ending Fund Balance, June 30		0	0	0	0	1,974,354	1,987,178

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					42,454	
Local Revenues	8800					986,483	2,277,407
Total Income		0	0	0	0	1,028,937	2,277,407
Expenditures							
Academic Salaries	1000					9,805	4,800
Classified Salaries	2000					566,655	643,277
Employee Benefits	3000					306,072	293,406
Supplies and Materials	4000					63,883	73,955
Other Operating Expenses and Services	5000					232,391	1,652,185
Capital Outlay	6000					4,253	6,059
Total Expenditures		0	0	0	0	1,183,059	2,673,682
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(154,122)	(396,275)
Other Financing Sources	8900						
Other Outgo	7000					2,617	1,351
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(156,739)	(397,626)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,281,033	1,124,294
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,281,033	
Ending Fund Balance, June 30		0	0	0	0	1,124,294	726,668

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	4,613,390	30,686,349				
Local Revenues	8800	1,708,743	1,997,152	1,588,952	1,115,699		
Total Income		6,322,133	32,683,501	1,588,952	1,115,699	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	94,442	171,571	250,702	360,981		
Employee Benefits	3000	28,724	46,866	129,357	187,737		
Supplies and Materials	4000	30,022	85,704	17,451	9,117,084		
Other Operating Expenses and Services	5000	959,646	2,086,171	7,534,573	158,748,332		
Capital Outlay	6000	4,528,663	30,580,572	45,561,464	692,084,572		
Total Expenditures		5,641,497	32,970,884	53,493,547	860,498,706	0	0
Excess /(Deficiency) of Revenues over Expenditures		680,636	(287,383)	(51,904,595)	(859,383,007)	0	0
Other Financing Sources	8900	100		130,000,000	789,622,324		
Other Outgo	7000	320,000					
Net Increase/(Decrease) in Fund Balance		360,736	(287,383)	78,095,405	(69,760,683)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	18,549,727	18,910,463	22,543,468	100,638,873	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	18,549,727		22,543,468		0	
Ending Fund Balance, June 30		18,910,463	18,623,080	100,638,873	30,878,190	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		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
Net Profit or Loss		0	0	0	0	0	0
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: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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	36,000	26,500				
Other Financing Sources	8900	1,186,000	1,186,000				
Total Income		1,222,000	1,212,500	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	40,540	43,083				
Employee Benefits	3000	24,334	23,265				
Supplies and Materials	4000	4,556	6,000				
Other Operating Expenses and Services	5000	1,069,858	1,480,200				
Capital Outlay	6000						
Total Expenditures		1,139,288	1,552,548	0	0		
Net Profit or Loss		82,712	(340,048)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		82,712	(340,048)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,772,267	3,854,979		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,772,267		0			
Ending Fund Balance, June 30		3,854,979	3,514,931	0	0		

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	12,898					
Local Revenues	8800	991,768	820,100	57,047	55,300		
Total Income		1,004,666	820,100	57,047	55,300	0	0
Expenditures							
Academic Salaries	1000	4,995	10,260				
Classified Salaries	2000	246,116	265,599				
Employee Benefits	3000	76,617	120,110				
Supplies and Materials	4000				1,100		
Other Operating Expenses and Services	5000	498,558	796,761	19,828	28,900		
Capital Outlay	6000						
Total Expenditures		826,286	1,192,730	19,828	30,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		178,380	(372,630)	37,219	25,300	0	0
Other Financing Sources	8900						
Other Outgo	7000			24,416	23,650		
Net Increase/(Decrease) in Fund Balance		178,380	(372,630)	12,803	1,650	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,675,520	2,853,900	73,423	86,226		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,675,520		73,423		0	
Ending Fund Balance, June 30		2,853,900	2,481,270	86,226	87,876	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	47,737,184	49,042,070				
State Revenues	8600	7,856,398	7,103,430				
Local Revenues	8800	18,300	30,522				
Total Income		55,611,882	56,176,022	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		55,611,882	56,176,022	0	0	0	0
Other Financing Sources	8900	4,235					
Other Outgo	7000	55,616,117	56,176,022				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	121,523	121,523		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	121,523		0		0	
Ending Fund Balance, June 30		121,523	121,523	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			871,639	390,400
Total Income		0	0	871,639	390,400
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			2,737,715	3,075,607
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			77,222	85,000
Capital Outlay	6000				
Total Expenditures		0	0	2,814,937	3,160,607
Excess /(Deficiency) of Revenues over Expenditures		0	0	(1,943,298)	(2,770,207)
Other Financing Sources	8900			4,136,003	4,136,003
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,192,705	1,365,796
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	31,500,303	33,693,008
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		31,500,303	
Ending Fund Balance, June 30		0	0	33,693,008	35,058,804

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 840

Name: LONG BEACH

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	150,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,186,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	4,235
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	2,617
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	320,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	4,950

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,152,880			912,722	
		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	10,307	10,307
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	713,712	713,712
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	724,019	724,019
Other Operating Expenses and Services	5000		3,152,880		3,152,880	149,583	3,302,463
Capital Outlay	6000						
Library Books	6300				0	39,120	39,120
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	39,120	39,120
Other Outgo	7000				0		0
Total Expenditures		0	3,152,880	0	3,152,880	912,722	4,065,602
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,975,400			3,352,626	
		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				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	37,590	37,590
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	3,162,731	3,162,731
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	3,200,321	3,200,321
Other Operating Expenses and Services	5000		2,975,400		2,975,400	152,305	3,127,705
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	2,975,400	0	2,975,400	3,352,626	6,328,026
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 840

Name: LONG BEACH

EPA Revenue	10,196,496
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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	10,196,496	0	0	10,196,496
TOTAL		10,196,496	0	0	10,196,496

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 840

Name: LONG BEACH

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	5,089,273	3,646,749	8,736,022	N/A	N/A
2016-17	6,359,424	4,579,905	10,939,329	2,203,307	25.22%
2017-18	7,552,499	5,419,021	12,971,520	2,032,191	18.58%
2018-19	8,387,203	6,183,589	14,570,792	1,599,272	12.33%
2019-20	9,426,413	7,241,867	16,668,280	2,097,488	14.40%
2020-21	9,075,577	7,898,170	16,973,747	305,467	1.83%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The projected increases are a significant challenge, which may cause us to use reserves. We continue to work to mitigate projected budget deficits including cutting other expenses.









Annual Budget and Financial Report CCFS-311

Final Audit Report

2020-09-10

Created:	2020-09-10
By:	Laura Miller (ljmiller@lbcc.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIlg280RSXd5qbu1ldy8fwEq6zUJZ8XDvKa

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