

# **ADOPTED BUDGET**

**Fiscal Year 2020-2021**



**LONG BEACH COMMUNITY COLLEGE DISTRICT**

**Long Beach City College**



**LONG BEACH COMMUNITY COLLEGE DISTRICT  
2020-2021 Adopted Budget**

Submitted by:

Lou Anne Bynum  
Interim Superintendent-President

To the:

Board of Trustees  
Vivian Malauulu, President

Uduak-Joe Ntuk, Vice President  
Dr. Virginia Baxter, Member

Douglas W. Otto, Member  
Sunny Zia, Member

September 9, 2020

Long Beach Community College District

2020- 2021 Adopted Budget

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**Long Beach Community College District  
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**Superintendent's Message**

September 9, 2020

Board of Trustees  
Long Beach, California 90808

Board President, Members of the Board, and Members of the Community:

On June 30, 2020, Governor Newsom signed the 2020 Budget Act. The Budget is a baseline budget, which avoids drastic cuts, funding most programs at the same level as the prior year; however, the state is using significant (\$1.45 billion) deferrals to continue funding at this level. The Budget is markedly different from the budget initially proposed by the Governor in January. We anticipate additional State budget revisions in September as the Administration responds to updated revenue data. District budget revisions will be presented as necessary to reflect those State budget revisions.

The COVID-19 pandemic has resulted in an enormous hardship for families, businesses, and governments at all levels. In addition to massive impacts on general health and health systems, the emergency has caused a seismic shift in the state's economic conditions. The enacted State Budget is reflective of this reality.

Projected 2020-21 state revenues went from a \$5.6 billion surplus in January to a \$54.3 billion deficit. The deep recession, combined with \$5.7 billion in new spending related to the state's COVID-19 response, transformed the state budget.

As part of emergency measures taken by the Chancellor's Office, districts are allowed to delay reporting deadlines. However, LBCCD is continuing our regular schedule including completing this Adopted Budget by the traditional deadline of September 15. As State Budget updates are released, we will update the Board on the impact to LBCCD throughout the fiscal year.

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For Fall 2020, Chancellor Oakley issued Executive Order 2020-05 temporarily deferring all full-time faculty obligation (FON) penalties until further notice. Consequently, we have not budgeted any penalties in the 2020-21 budget.

The 2019-20 period 2 (P-2) apportionment report issued by the Chancellor's Office included deficit factor of over 8% due the economic downturn. The memo accompanying the P-2 report stated that the 2020-21 State Budget would substantially backfill that deficit. The exact level of that backfill is not known at the time of this budget. So, based on the best information available, we have budgeted a 2.0% deficit factor for 2019-20.

The Governor and the Legislature use several tools to address the deficit, including:

- baseline adjustments including estimating lower caseloads,
- use of the approximate \$16 billion state Rainy Day Fund over the next three years,
- use of the \$524 million Public Education Rainy Day Fund in 2020-21,
- not funding the statutory cost of living adjustment (COLA) for apportionment and programs,
- reductions across almost all government programs,
- cost shifts, borrowing from special funds and federal funds cost shifts,
- cancelling planned program expansion and new programs proposed in the January Budget; and
- cash deferrals

While we realize the difficult task of developing a budget in these unprecedented times, it is very disappointing that the Governor and Legislature rely so heavily and so quickly on deferrals. Deferrals are listed in the State Budget as one-time, but after deferring 5 months of revenue in 2020-21, it is unlikely the State will be able to provide 17 months (5 months deferred plus 12 current year months) in 2021-22. Highlights of the changes from the Governor's January Budget to the enacted State Budget and estimates for LBCCD are as follows:

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Ongoing Unrestricted

- Cost of Living Adjustment (COLA) of 2.31% statutory, however **0% is funded** - \$167.2 million lost for the SCFF
  - **\$2.9 million cut** for LBCC
- Enrollment Growth funds – no growth funds are included in the State Budget, which is a \$31.9 million statewide reduction from the January Budget
- SCFF is funded at the same level as prior year for 2020-21
  - Deficit factor of 0.5% is budgeted for LBCCD based on past years' experience, which is about a \$635,000 reduction for LBCCD
  - Hold Harmless Provision extended two years through 2023-24

Categorical Programs

- Cost of Living Adjustment (COLA) of 2.31% statutory, however **0% is funded** - \$9.3 million lost for select categorical programs (DSPS, EOPS, CalWORKs, Child Care Tax Bailout, and Mandated Block Grants. We estimate a **\$110,000 cut** for LBCC.
- As noted above, the State Budget avoids drastic cuts, which leaves most categorical programs funded at the same level as prior year, including:
  - Adult Education Block Grant – avoiding a cut proposed in the May Revise Budget
  - Strong Workforce Program – avoiding a huge (60%) reduction proposed in the May Revise
  - Student Equity and Achievement (SEA) Program – avoiding a huge (18%) reduction proposed at the May Revise
  - Dreamer Resource Liaisons and Support
  - Legal services to immigrant students, faculty and staff was made ongoing
  - Continuation of the California College Promise Program and the Student Success Completion Grant
  - Consolidation of programs to create a unified CCC System Support Program has been deferred to a future date





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Capital Facilities

- \$223.1 million in capital outlay projects (construction phase for 15 continuing projects, \$194.7 million and the preliminary plans and working drawings phases for 25 new projects, \$28.4 million). Included in that funding is one of our projects:
  - **\$1.6 million** for the Construction Trades Phase 2, Building MM at PCC.

The Adopted Budget includes 13 funds totaling \$1.2 billion and is based on the attached budget assumptions developed by the Budget Advisory Committee.

Unrestricted General Fund

The total Unrestricted General Fund budget is \$146.9 million. Due to the forced closing of the campuses because of the COVID-19 crisis, staffing recruitment was halted. Consequently, no new full-time faculty are budgeted for the 2020-21 fiscal year. The State Budget deficit and the uncertainty of the economic recovery have caused us to halt normal hiring practices. All future hires will be evaluated very closely.

Negotiated salary agreements are included in the Adopted Budget. Part-time faculty received a 2.75% ongoing increase effective July 1, 2019. Full-time faculty received a 2.76% increase to salary schedules and an additional 1% increase to the highest step (step 20) effective to July 1, 2020 for an overall estimated increase of 3.00%. Classified Employees received a 2.00% increase to salary schedules effective to July 1, 2020.

The 2019-20 Adopted Budget included an operating deficit of (\$3.6) million. A combination of savings less some income reductions, the fiscal year ended with a surplus of \$3.0 million, with an ending fund balance of \$39.2 million at June 30, 2020. The major changes include a (\$1.2) million decrease in state apportionment due mainly to prior year adjustments; \$2.7 million increase in other state revenue, which includes \$1.7 million in one-time state contribution on behalf of our PERS employees; \$0.5 million increase in local revenue including increased interest income; \$2.2 million in salary and benefit savings due to vacancies and

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reorganizations; (\$1.8) million decrease in supply, operating and equipment expenses due to purchases not completed by year-end and COVID-19 related expenses that qualified for CARES Act reimbursement; and \$0.6 million reduction in one-time projects.

I am recommending an Adopted Budget with an operating deficit of \$6.6 million resulting in a \$32.6 million (22.22%) ending fund balance at June 30, 2021. Budget plans to address the current crisis include a combination of accessing Federal and State aid funds (CARES Act, COVID-19 Response Block Grants and FEMA), spending down reserves, delaying and reducing expenses, and other strategies. Many of these approaches are short-term. Reserves cannot address ongoing deficit spending. We will continue our dedication and teamwork in this challenging time.

Of the \$6.6 million budget deficit in the 2020-21 Adopted Budget, \$1.2 million is one-time expenditures, including carryover funds for Business Process Reviews and mandated cost projects.

The remaining \$5.4 million of the deficit is a structural deficit, related to ongoing expenditures. Since the shutdown orders in March, our faculty, staff and students have heroically transitioned to remote learning and work. We hope for the end of the pandemic soon, but we are prepared to continue to operate remotely for the foreseeable future to help ensure the safety of our College and our extended community. We are also hopeful for a quick economic recovery, but we must be realistic and prepare for long-term challenges. More details about revenue and expense changes are detailed below to better explain the operating deficit.

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*Revenues: Major increases/(decreases):*

Changes from 2019-20 - Unaudited Actuals		Comments
Apportionment	\$1,980,360	<p>The increase is the net of:</p> <ul style="list-style-type: none"> <li>• \$1.9 million increase due to the deficit factor decreasing from 2.0% to 0.5%</li> <li>• \$0.7 million increase in SCFF funding due to improved metrics</li> <li>• (\$0.8) million decrease in prior year apportionment adjustments</li> <li>• \$0.2 million increase due to no FON penalty in 2020-21</li> </ul>
Other State Revenue	(\$1,300,692)	The decrease is due mainly to no PERS on-behalf payments, offset by the increase in STRS on-behalf payments. That revenue is pass-through, which is offset by benefit expense. Therefore, they represent no change to the net deficit.
Local Revenue	(\$1,364,687)	The decrease is due mainly to decreases in non-resident tuition, material fees, summer program revenue, and other revenues including decrease in interest income due to projected lower interest rates and lower cash balances.

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*Expenditures: Major increases/(decreases):*

Changes from 2019-20 - Unaudited Actuals		Comments
Total Academic Salaries	\$1,072,197	The increase is due to step and column increases and the negotiated 2.76% salary schedule increase plus the additional 1% increase to the top step.
Total Classified Salaries	\$2,722,421	The increase is due to step and column increases; the negotiated 2.00% increase, and reflects the budgeting of currently vacant positions. These vacancies will be reviewed to determine criticality with corresponding budget adjustments.
Total Benefits	\$1,886,874	The increase is the net effect of no PERS-on-behalf contributions offset by the increase to STRS on-behalf contributions, increases to certain benefit rates, most notably 0.979% for PERS and the 4.2% increase to health and welfare benefits; as well as the increase to statutory benefits due to increased payroll.
Contracted Services and Operating Expenses	\$1,825,280	The increase is due mainly to increases in professional services, election costs, online software licensing, and other services expenses, less the impact of increased indirect cost allowance.

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Changes from 2019-20 - Unaudited Actuals		Comments
One-Time Expenditures	\$748,696	The increase is due to plans to complete continuing projects delayed by the campus shutdown and beginning new projects.

Reserves

Board Policy requires a minimum 5.5% reserve in the Unrestricted General Fund. Therefore, \$8.0 million has been budgeted for this purpose. The Institutional Effectiveness long-term goal is 9.5% (15% when combined with the 5.5% Board minimum). The short-term goal is 7.0% (12.5% when combined with the 5.5% Board minimum). \$14.0 million is budgeted for the institutional effectiveness goal. \$5.4 million is budgeted for economic uncertainty. Additionally, \$1.9 million is reserved for business process review expenditures planned for future years, and \$3.3 million has been reserved for vacation and load banking. If it becomes necessary to use any reserves, it will be formally reported to the Board in the Fiscal Services agenda items. The Quarterly Budget Performance Reports will also identify the use of any reserves.

Restricted General Fund

The total Restricted General Fund budget is \$61.4 million. Included in this fund are programs funded from external sources. The revenue from these sources must be used for the purposes specified by the external funding sources. Included in this fund are: the Small Business Development Centers, Perkins Grants, Adult Education, state categorical funds for Disabled Students Programs and Services (DSPS), Equal Opportunity

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Programs and Services (EOPS), Student Equity and Achievement (SEA) Program, Strong Workforce, Guided Pathways, the Student Financial Aid Administration Allowance, CalWORKs, Career Technical Education, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, the COVID-19 Response Block Grants and other programs. This fund also includes the locally funded Parking Program and the Student Health Centers.

General Obligation Bond Funds

A total of \$440 million in bonds was authorized under the 2008 Measure E bonds. The first \$48.4 million of these bonds were sold in July 2008. The District issued the second series of general obligation bonds totaling \$237 million in December 2012 to repay the \$150 million Bond Anticipation Notes (BAN) and to fund ongoing bond projects. A total of \$850 million in bonds was authorized under 2016 Measure LB. \$3.2 million from 2008 Measure E and \$81.8 million from 2016 Measure LB were issued in September 2016 for a total of \$85 million. In October 2019, \$130 million in 2016 election bonds were issued to continue construction and renovation plans. District-wide, Pacific Coast Campus, and Liberal Arts Campus major projects are planned for the 2020-21 fiscal year. Major projects are summarized in the Bond Fund narrative.

Other Funds

Other funds are balanced. The Capital Projects Fund accounts for capital projects and expenditures not funded by local bonds. As noted above, our Buildings M and N, Construction Trades Phases 1 & 2 (Building MM), and Buildings G/H – Music/Theatre Complex projects have been approved for state capital outlay funding. Certain redevelopment revenues must be split between property tax revenue and restricted capital outlay revenue. This capital outlay portion is recorded in the Capital Projects Fund. Please see the following pages for more specific information about other funds.

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Next Steps

We continue to address remote education and work issues. We closely monitor guidance from city and county health officials. We all look forward to returning to campus, however we are proceeding with caution and we are prepared to continue to operate remotely. We continue working to provide our students and our community with the educational services they need. Outreach, marketing, Guided Pathways, the College Promise, and other initiatives continue to help improve student success metrics related to the Chancellor's Office's *Vision for Success*. Community colleges play a pivotal role in every economic recovery. LBCCD has assisted the community in various ways during this pandemic, including providing facilities for city efforts like drive up COVID-19 testing. We continue to prove that investments in community colleges provide the greatest results for the future of our students and the overall economy.

As we navigate these difficult economic times, we face the following challenges:

- **Enrollment Management** – Declining enrollment was a challenge throughout the state prior to the pandemic. Substantially remote education complicates enrollment management. Outreach and marketing efforts improved enrollment in recent years. Recessions usually result in increased enrollment. It is uncertain how many students may not make the transition to remote education.
- **Pension Obligations** – The Governor's contributions to reduce PERS and STRS expenses have offset anticipated increases for two years. However, those increases will resume in 2022-23 will continue to be a significant budget consideration.
- **Deficit Spending** – This was a concern prior to the COVID-19 crisis. The sudden halt to the economy and the projected impact on state revenues has made it an even greater concern. We are budgeting a (\$6.6) million deficit for 2020-21. Federal relief programs and State decisions to relax some deadlines and requirements have helped, but they do not completely make up for the damage done. The main

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## Superintendent's Message

tool used by the state to address their deficits is cash deferrals. Unless there is a swift and dramatic economic recovery, these deferrals will only delay the negative impact on community college budgets.

- **SCFF Metrics** – Great efforts have been made to try to increase SCFF revenue. The State Budget provides hold harmless protection for an additional two years through 2023-24. Advanced apportionment data from the Chancellor's Office provides apportionment for LBCCD slightly above the hold harmless level.
- **Cashflow** – As previous administrations have done in past recessions, Governor Newsom and the Legislature will use cash deferrals to help the state manage its huge deficit. That means that we will not receive a good portion of the revenue we earn until the next fiscal year. We will closely monitor cash balances and plan to use interfund borrowing and Tax Revenue Anticipation Notes (TRAN) for short-term financing to ensure that we maintain solvency to be able to pay vendors and employees through low cash months.

Respectfully submitted,



Lou Anne Bynum  
Interim Superintendent-President



**Long Beach Community College District  
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**Budget Assumptions and Implications**

The following Budget Assumptions and Implications were recommended by the Budget Advisory Committee (BAC).

**I. ORGANIZATION**

The organization of the budget will be the same as 2019-20. There will be potential budget redirections in response to both the State's budget impact and the priority as identified by the College Planning Committee (CPC) for 2020-21 Institutional Priorities as follows:

In alignment with the California Community Colleges Chancellor's Office Vision for Success and Long Beach City College's Strategic Plan goals, the College will primarily focus on:

- Implementing guided pathways to increase student retention, completion, and transfer and to close equity gaps in student success,
- Maintaining fiscal viability,
- Expanding outreach to increase enrollment and retain students,
- Attracting and retaining a diverse workforce,
- Establishing and strengthening relationships with local community organizations,
- Managing and learning from the COVID-19 pandemic to enhance emergency operations planning and training,
- And committing to continue to expand and improve the use of instructional technology in online and face-to-face courses.

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**Budget Assumptions and Implications**

**II. UNRESTRICTED GENERAL FUND BUDGET GUIDELINES**

The Adopted Budget is based on the Governor's budget.

- A. Deficit spending will be minimized.
- B. Our resident FTES targets will be 19,983.00 (19,275.00 credit, 157.00 special admits, 61.00 non-credit, and 490.00 enhanced non-credit). The impact of FTES on apportionment is reduced under the new funding formula (see II. H. below), but it is still the largest single factor on our income.
- C. Carryover will only exist for the one-time allocations provided in previous years specific to the One-Time Mandated Cost items, technology refresh, professional development, instructional equipment, and mobile application deployment. All other unexpended funds will become part of the ending balance and will be budgeted in the subsequent budget year.
- D. Expenditure of one-time monies will be based on the College Priorities, as derived from the planning process.
- E. Essential operational and maintenance functions of the college will be funded.
- F. Total Cost of Ownership principles shall be employed in departmental planning and budgeting processes.
- G. Any expense eligible to be funded using categorical or grant dollars will be budgeted in the eligible categorical or grant program.
- H. The Governor's Budget includes the Student Centered Funding Formula (SCFF) with few changes. The formula calls for 70% of funding to be based on FTES, 20% based on low-income

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**Budget Assumptions and Implications**

students served, and 10% based on student-centered success metrics. The formula includes a hold harmless clause that allows districts to receive at least the same funding received in 2017-18 plus ongoing COLA. The 2020-21 Budget Act expands hold harmless two more years to 2023-24.

**III. RESERVE ASSUMPTIONS**

- A. The District will maintain an unrestricted reserve for contingencies of 5.5% of unrestricted expenditures and other outgo in accordance with Board policy. The fiscal stability trigger established by the Chancellor's Office is a minimum prudent unrestricted general fund balance reserve of 5% (calculated as a percentage of expenditures and other outgo).
- B. To comply with the Chancellor's Office guidelines, Institutional Effectiveness reserve goals have been established. The short-term goal is 12.5% and the long-term goal is 15% (including the 5.5% Board minimum).
- C. The liability reserve for load banking is the amount required to fund a reasonable portion of the cash value of accumulated academic workload teaching units. The full value of the reserve is calculated by multiplying the total units banked, times the average hourly teaching rate, times 17.5 weeks. This liability is estimated at \$2,606,444 as of June 30, 2020.
- D. A restricted liability reserve is included for year-end vacation liability. This reserve is equivalent to three months' accrued vacation pay based on the hours of vacation on the District books as of June 30 for each employee. This liability is estimated at \$680,987.

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**Budget Assumptions and Implications**

**IV. FEDERAL REVENUE CHANGES**

Any increases or decreases in federal income for a project or program will be accompanied by corresponding increases or decreases in expenditures.

**V. STATE REVENUE ASSUMPTIONS AND IMPLICATIONS**

- A. A 0.5% deficit factor will be included based on prior years' experiences, which is an offset apportionment revenue generally due to shortfalls in the local revenue components of general apportionment.
- B. We are budgeting a 0% COLA based on the Governor's Final Budget. The statutory COLA of 2.31% is not being funded due to the economic downturn.
- C. We will be funded at our prior year (2019-20) funding level without COLA as noted above. This would provide no additional growth revenue. Any excess revenue will go toward deficit reduction and/or facilities and technology reserves.
- D. Categorically funded programs (such as the SEA Program, EOPS, DSPS, etc.) income estimates will reflect figures in the State Budget.
- E. Estimates for lottery income are those provided by the California Community Colleges Chancellor's Office. Approximately 25% of the lottery allocation is restricted to instructional materials only. The unrestricted portion of the lottery allocation will be used for utilities expenses.
- F. Any block grants will be for one-time purposes and will not incur on-going costs into the future. The State Budget does not include funding for the deferred maintenance and instructional equipment block grant.

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**Budget Assumptions and Implications**

**VI. LOCAL REVENUE ASSUMPTIONS**

- A. Local revenue sources are interest, facilities rental, publications, and surplus items. Total interest income, with the interest rate provided by Los Angeles County Treasurer, will be budgeted conservatively.
- B. Excess income generated over the costs of operations and established reserves from international students or District sponsored events that generate additional revenue, will be placed in the Unrestricted General Fund. Excess income from facilities rental operations over the costs of operations and established reserves may be placed in the Capital Projects Fund.
- C. Special Revenue Fund budgets, such as Community/Contract Education, and Veterans Stadium Operations will generate sufficient income to cover expenses.

**VII. EXPENSE ASSUMPTIONS**

- A. All budgeted appropriations will be available for expenditure.
- B. Expenditures for federal and state categorically funded programs will not exceed the program income and mandated local contribution, except those identified within the line item budgets.
- C. Salary expenses will be budgeted to cover all board approved salary changes; step and column increases; and longevity increments for all employees. Only vacant positions deemed absolutely essential will be budgeted. Recruitment for new full-time faculty positions was halted due to working remotely due to COVID-19.
- D. Health and welfare benefit costs will be estimated using the best information available, including multi-year trends. The rate increases/decreases are as follows:

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**Budget Assumptions and Implications**

Blue Cross PPO: 0%	Delta Dental PPO: -1.7%
Blue Cross HMO: 0%	Delta Dental HMO: 0%
Kaiser: +5.7%	VSP: -9.2%
Mental Health Network EAP: +117.4%	Basic Life/AD&D: 4.2%

These increases/decreases combined currently result in a 4.2% blended rate increase.

- E. Other Payroll related benefits will be budgeted based upon the rates established by the regulatory agencies. Currently the rates are as follows: PERS 20.70% (0.979% increase), STRS 16.15% (0.950% decrease), Workers' Compensation 1.736% (0.028% decrease), SUI 0.05% (no change), and Retiree Benefits 5.47% (0.29% decrease).
- F. Any purchases initiated during the year will be completed before the end of the year.
- G. The part-time hourly budget will contain sufficient dollars to meet the FTES target in accordance with the class schedules.
- H. Throughout the year, any savings incurred from vacant classified positions may be transferred to cover the cost of a limited-term employee (LTE) while the permanent position is in recruitment.
- I. Faculty substitutes will be provided as needed to meet minimum course requirements as funds are available.
- J. GASB 74 and 75 require districts to report their full retiree health benefits on their audited financial statements. Consequently, the Annual Required Contribution (ARC) is no longer included in actuarial studies. For budgeting purposes, we have requested and received a letter from our actuary with the amount of our ARC if it was still required. The ARC for the Retiree Health Benefits as noted in the actuarial letter as of June 30, 2019 is \$4,136,003. This represents approximately 5.47% of covered payroll.

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**Budget Assumptions and Implications**

- K. Unspent funds budgeted for Business Process Reviews will be carried over to the next fiscal year. Budget is for reviews and to implement recommendations in the areas of Admissions and Records, Degree Audit, Counseling, Cashiering, Human Resources, Payroll and Fiscal Services.

**VIII. OTHER ASSUMPTIONS**

- A. All grants will be carefully evaluated as to the “District match(es)” and any financial obligation beyond the term of the grant so as not to place a burden on the budget in future years.

**Long Beach Community College District  
2020-2021 Adopted Budget  
Summary of All Expenditures & Other Outgo by Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
<b>UNRESTRICTED GENERAL FUND</b>	\$ 142,843,910	\$ 138,309,985	\$ 146,870,436	\$ 8,560,451	6%
<b>RESTRICTED GENERAL FUND</b>	\$ 46,875,262	\$ 39,838,192	\$ 61,440,300	\$ 21,602,108	54%
<b>ASSOCIATED STUDENT BODY FUND</b>	\$ 1,153,631	\$ 826,286	\$ 1,192,730	\$ 366,444	44%
<b>CAPITAL PROJECTS FUND</b>	\$ 36,373,303	\$ 5,961,497	\$ 32,970,884	\$ 27,009,387	453%
<b>CHILD AND ADULT DEVELOPMENT FUND</b>	\$ 2,127,805	\$ 1,981,372	\$ 2,133,508	\$ 152,136	8%
<b>CONTRACT/COMMUNITY EDUCATION FUND</b>	\$ 970,122	\$ (16,163)	\$ 1,175,117	\$ 1,191,280	7370%
<b>GENERAL OBLIGATION BOND FUND 2008 MEASURE E</b>	\$ 95,915,217	\$ 0	\$ 128,090,977	\$ 128,090,977	na
<b>GENERAL OBLIGATION BOND FUND 2016 MEASURE LB</b>	\$ 779,389,453	\$ 53,493,547	\$ 732,407,729	\$ 678,914,182	1269%
<b>RETIREE HEALTH FUND</b>	\$ 3,813,258	\$ 2,814,937	\$ 3,160,607	\$ 345,670	12%
<b>SELF INSURANCE FUND</b>	\$ 1,358,410	\$ 1,139,288	\$ 1,552,548	\$ 413,260	36%
<b>STUDENT FINANCIAL AID FUND</b>	\$ 46,199,275	\$ 55,616,117	\$ 56,176,022	\$ 559,905	1%
<b>STUDENT REPRESENTATION FUND</b>	\$ 56,960	\$ 44,244	\$ 53,650	\$ 9,406	21%
<b>VETERANS STADIUM OPERATIONS FUND</b>	\$ 1,310,287	\$ 1,201,839	\$ 1,499,916	\$ 298,077	25%
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	\$ <u>1,158,386,893</u>	\$ <u>301,211,141</u>	\$ <u>1,168,724,424</u>	\$ <u>867,513,283</u>	<u>288%</u>



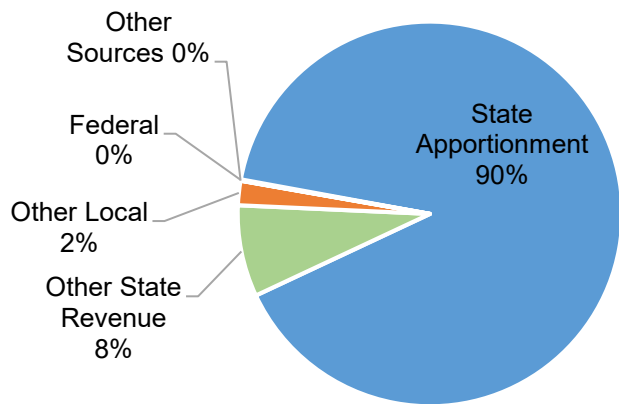
Long Beach Community College District  
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Unrestricted General Fund

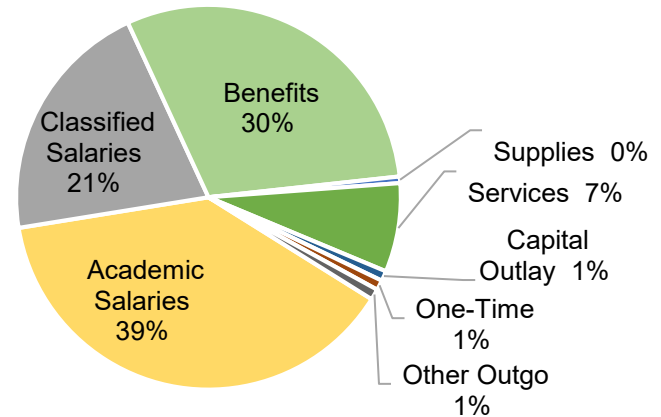
The Unrestricted General Fund is used for the operating expenses of the District. The primary revenue source for the Unrestricted General Fund budget is apportionment revenue. It is a combination of student enrollment fees, local property taxes and state apportionment revenue. Under the previous funding formula, apportionment was based mainly on full-time equivalent students (FTES). The Student Centered Funding Formula (SCFF) began in 2018-19 and allocates funding based on a combination of FTES (70% statewide), low-income students served (20%) and student success metrics (10%).

The pie charts below present a graphic picture of the Unrestricted General Fund budgeted revenues and expenditures broken out by the major account groups. As noted above, state apportionment includes state and local revenue components.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups



**Long Beach Community College District  
2020-2021 Adopted Budget  
Unrestricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	<u>\$ 36,212,646</u>	<u>\$ 36,212,646</u>	<u>\$ 39,184,203</u>	<u>\$ 2,971,557</u>	<u>8%</u>
<b>REVENUE</b>					
Federal Revenue	\$ 140,000	\$ 147,428	\$ 140,000	\$ (7,428)	-5%
State Principal Apportionment					
State General Apportionment	\$ 65,288,878	\$ 75,003,982	\$ 62,411,015	\$ (12,592,967)	-17%
Education Protection Account	18,396,958	10,020,641	21,481,747	11,461,106	114%
Full Time Faculty Hiring	839,358	0	0	0	na
Property Taxes	34,161,565	33,115,122	37,081,932	3,966,810	12%
Enrollment Fee Revenue @ 98%	7,017,141	5,669,121	5,469,317	(199,804)	-4%
Sub Total	<u>\$ 125,703,900</u>	<u>\$ 123,808,866</u>	<u>\$ 126,444,011</u>	<u>\$ 2,635,145</u>	<u>2%</u>
Prior Year Adjustment					
General Apportionment Adjustment for Full-Time Faculty	\$ 0	\$ (184,575)	\$ 0	\$ 184,575	-100%
Prior Year Recalculation	0	663,505	0	(663,505)	-100%
Prior Year Adjustment for Education Protection Account	0	175,855	0	(175,855)	-100%
Sub Total Prior Year Adjustment	<u>0</u>	<u>654,785</u>	<u>0</u>	<u>(654,785)</u>	<u>-100%</u>
Total State Principal Apportionment	\$ 125,703,900	\$ 124,463,651	\$ 126,444,011	\$ 1,980,360	2%

**Long Beach Community College District  
2020-2021 Adopted Budget  
Unrestricted General Fund**

	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
Other State Revenue					
California College Promise Administration	\$ 310,110	\$ 310,110	\$ 310,110	\$ 0	0%
Full Time Faculty Hiring	0	839,358	839,358	0	0%
Mandated Cost Reimbursement	595,023	595,023	595,023	0	0%
Other State Income	0	3,656	0	(3,656)	-100%
Part-time Faculty Compensation	408,529	432,698	410,987	(21,711)	-5%
State Lottery	3,032,613	3,152,880	2,975,400	(177,480)	-6%
PERS On-Behalf Payments	0	1,754,150	0	(1,754,150)	-100%
STRS On-Behalf Payments	5,006,484	5,006,484	5,662,789	656,305	13%
Total Other State Revenue	<u>\$ 9,352,759</u>	<u>\$ 12,094,359</u>	<u>\$ 10,793,667</u>	<u>\$ (1,300,692)</u>	<u>-11%</u>
Local Revenue					
From LBCC Auxiliary	\$ 111,474	\$ 117,048	\$ 117,048	\$ 0	0%
Enrollment Fee Revenue @ 2%	143,207	115,696	111,619	(4,077)	-4%
International Student Fees	975,000	863,168	645,433	(217,735)	-25%
Nonresident Tuition Fees	1,237,000	1,437,310	1,252,418	(184,892)	-13%
Materials Fees	147,435	147,157	100,553	(46,604)	-32%
Summer Recreation Program	61,000	64,502	0	(64,502)	-100%
Other Local Revenue	1,076,400	1,484,477	637,600	(846,877)	-57%
Total Local Revenue	<u>\$ 3,751,516</u>	<u>\$ 4,229,358</u>	<u>\$ 2,864,671</u>	<u>\$ (1,364,687)</u>	<u>-32%</u>
<b>TOTAL REVENUE</b>	<u><b>\$ 138,948,175</b></u>	<u><b>\$ 140,934,796</b></u>	<u><b>\$ 140,242,349</b></u>	<u><b>\$ (692,447)</b></u>	<u><b>0%</b></u>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Unrestricted General Fund**

	<u>ADOPTED BUDGET 2019-2020</u>	<u>UNAUDITED ACTUAL 2019-2020</u>	<u>ADOPTED BUDGET 2020-2021</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER FINANCING SOURCES</b>					
Sale of Surplus Equipment	\$ 0	\$ 19,179	\$ 19,000	\$ (179)	-1%
<b>INTERFUND TRANSFERS IN</b>					
From Contract Education/Community Education Fund					
Instructional Departments	\$ 3,043	\$ 2,617	\$ 1,351	\$ (1,266)	-48%
From Capital Projects Fund (Rent from East Campus)	320,000	320,000	0	(320,000)	-100%
From Student Financial Aid Fund	0	4,950	0	(4,950)	-100%
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>\$ 323,043</u>	<u>\$ 346,746</u>	<u>\$ 20,351</u>	<u>\$ (326,395)</u>	<u>-94%</u>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 139,271,218</b>	<b>\$ 141,281,542</b>	<b>\$ 140,262,700</b>	<b>\$ (1,018,842)</b>	<b>-1%</b>
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Instructional Salaries	\$ 26,372,506	\$ 26,042,961	\$ 26,770,343	\$ 727,382	3%
Academic Administrator Salaries	3,818,443	4,105,526	3,805,325	(300,201)	-7%
Department Head/Coordinator Salaries	3,193,544	3,057,532	3,372,152	314,620	10%
Full Time Counselor Salaries	2,586,733	2,402,716	2,397,232	(5,484)	0%
Full Time Librarian Salaries	674,248	664,205	675,916	11,711	2%
Academic Hourly Instructional Salaries	17,399,019	18,022,581	17,649,482	(373,099)	-2%
Academic Hourly Non-Instructional Salaries	1,275,872	902,235	1,522,476	620,241	69%
Librarian Hourly Salaries	443,185	366,158	443,185	77,027	21%
<b>TOTAL ACADEMIC SALARIES</b>	<u>\$ 55,763,550</u>	<u>\$ 55,563,914</u>	<u>\$ 56,636,111</u>	<u>\$ 1,072,197</u>	<u>2%</u>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Unrestricted General Fund**

	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 17,316,772	\$ 15,970,347	\$ 17,956,201	\$ 1,985,854	12%
Classified Manager/Supervisor Salaries	5,965,964	5,802,702	6,292,709	490,007	8%
Confidential Salaries	1,289,775	1,002,105	1,300,543	298,438	30%
Classified Instructional Salaries	2,779,260	2,658,328	2,903,285	244,957	9%
Classified Hourly Non-Instructional Salaries	830,858	1,358,105	814,301	(543,804)	-40%
Classified Hourly Instructional Salaries	841,619	834,368	1,081,337	246,969	30%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 29,024,248</b>	<b>\$ 27,625,955</b>	<b>\$ 30,348,376</b>	<b>\$ 2,722,421</b>	<b>10%</b>
<b>BENEFITS</b>					
Benefits	\$ 41,810,954	\$ 41,237,436	\$ 43,093,859	\$ 1,856,423	5%
Early Retirement Incentives	1,173,891	1,173,891	1,204,342	30,451	3%
<b>TOTAL BENEFITS</b>	<b>\$ 42,984,845</b>	<b>\$ 42,411,327</b>	<b>\$ 44,298,201</b>	<b>\$ 1,886,874</b>	<b>4%</b>
<b>SUPPLIES AND MATERIALS</b>					
Commencement Expenses	\$ 16,818	\$ 1,483	\$ 11,851	\$ 10,368	699%
Instructional Supplies COVID-19	0	168	0	(168)	-100%
Instructional Supplies Lost/Damage Calculators	0	0	330	330	na
Instructional Supplies (Contract/Community Education Profit Share Account)	5,605	1,535	1,765	230	15%
Instructional Material Fees	188,500	107,219	149,381	42,162	39%
Fuel	61,975	47,736	61,975	14,239	30%
Hospitality	82,859	13,843	78,701	64,858	469%
Other Supplies	497,870	439,907	501,411	61,504	14%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 853,627</b>	<b>\$ 611,891</b>	<b>\$ 805,414</b>	<b>\$ 193,523</b>	<b>32%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Unrestricted General Fund**

	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 4,121,346	\$ 3,904,756	\$ 4,602,465	\$ 697,709	18%
Travel and Conferences	281,147	129,611	281,926	152,315	118%
Air Quality Management District Site Fees	35,000	32,527	35,000	2,473	8%
Staff Development	24,994	4,091	27,396	23,305	570%
Dues and Memberships	195,085	171,811	194,939	23,128	13%
Insurance	11,356	0	0	0	na
Utilities	2,939,538	2,691,992	2,939,538	247,546	9%
Rents, Building Repair, Maintenance and Equipment Repair	1,129,644	876,705	1,099,085	222,380	25%
Environmental Health Fees	930	3,946	930	(3,016)	-76%
Audit	127,800	118,575	120,000	1,425	1%
Election	0	0	450,000	450,000	na
Legal Services	247,213	331,569	352,268	20,699	6%
Fingerprinting	6,500	4,258	8,570	4,312	101%
Postage	85,331	60,355	85,331	24,976	41%
Credit Card Fees	285,000	229,409	285,150	55,741	24%
Online Software Licensing	1,065,119	1,031,911	1,474,340	442,429	43%
Other Services and Expenses	869,263	398,198	857,673	459,475	115%
Indirect Costs	(1,100,173)	(841,872)	(1,841,489)	(999,617)	-119%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 10,325,093</b>	<b>\$ 9,147,842</b>	<b>\$ 10,973,122</b>	<b>\$ 1,825,280</b>	<b>20%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Additions	\$ 3,500	\$ 11,230	\$ 3,500	\$ (7,730)	-69%
Library Books	55,142	21,768	62,818	41,050	189%
Equipment	855,312	626,835	824,154	197,319	31%
Lease/Purchase	476,512	468,255	353,311	(114,944)	-25%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,390,466</b>	<b>\$ 1,128,088</b>	<b>\$ 1,243,783</b>	<b>\$ 115,695</b>	<b>10%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Unrestricted General Fund**

	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>ONE-TIME EXPENDITURES FOR MANDATED COSTS AND BUSINESS PROCESS REVIEWS</b>					
Academic Hourly Non-Instructional Salaries	\$ 14,136	\$ 0	\$ 14,252	\$ 14,252	na
Classified Hourly Non-Instructional Salaries	5,353	12,680	110,353	97,673	770%
Benefits	3,894	1,522	16,378	14,856	976%
Hospitality	7,841	295	7,766	7,471	2533%
Other Supplies	1,239	9,788	1,427	(8,361)	-85%
Professional Services	916,349	200,548	381,644	181,096	90%
Travel and Conferences	9,281	12,229	6,943	(5,286)	-43%
Insurance	395	394	0	(394)	-100%
Online Software Licensing	84,153	231,101	584,201	353,100	153%
Other Services and Expenses	19,693	0	9,693	9,693	na
Equipment	103,747	10,176	96,772	86,596	851%
Lease/Purchase	0	2,000	0	(2,000)	-100%
<b>TOTAL ONE-TIME EXPENDITURES</b>	<b>\$ 1,166,081</b>	<b>\$ 480,733</b>	<b>\$ 1,229,429</b>	<b>\$ 748,696</b>	<b>156%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 141,507,910</b>	<b>\$ 136,969,750</b>	<b>\$ 145,534,436</b>	<b>\$ 8,564,686</b>	<b>6%</b>
<b>OTHER OUTGO</b>					
<b>INTERFUND TRANSFERS OUT</b>					
To Child and Adult Development Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
To Self Insurance Fund	1,186,000	1,186,000	1,186,000	0	0%
To Student Financial Aid Fund	0	4,235	0	(4,235)	-100%
<b>TOTAL OTHER OUTGO</b>	<b>\$ 1,336,000</b>	<b>\$ 1,340,235</b>	<b>\$ 1,336,000</b>	<b>\$ (4,235)</b>	<b>0%</b>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 142,843,910</b>	<b>\$ 138,309,985</b>	<b>\$ 146,870,436</b>	<b>\$ 8,560,451</b>	<b>6%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (3,572,692)</b>	<b>\$ 2,971,557</b>	<b>\$ (6,607,736)</b>	<b>\$ (9,579,293)</b>	<b>-322%</b>
Plus Beginning Balance	36,212,646	36,212,646	39,184,203	2,971,557	8%
<b>ENDING BALANCE</b>	<b>\$ 32,639,954</b>	<b>\$ 39,184,203</b>	<b>\$ 32,576,467</b>	<b>\$ (6,607,736)</b>	<b>-17%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Unrestricted General Fund**

<b>FUND BALANCE CLASSIFICATIONS</b>	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
Unassigned Reserves					
Board Mandated Reserve	\$ 7,856,415	\$ 7,607,049	\$ 8,077,874	\$ 470,825	6%
Additional Reserve for Institutional Effectiveness Goal	13,570,171	13,139,449	13,952,691	813,242	6%
Economic Uncertainties	5,815,556	13,142,116	5,356,640	(7,785,476)	-59%
Assigned Reserves					
Reserve for Business Process Reviews	2,445,912	2,008,158	1,901,831	(106,327)	-5%
Vacation and Loadbanking Reserve	2,951,900	3,287,431	3,287,431	0	0%
<b>TOTAL FUND BALANCE</b>	<b>\$ 32,639,954</b>	<b>\$ 39,184,203</b>	<b>\$ 32,576,467</b>	<b>\$ (6,607,736)</b>	<b>-17%</b>



**Long Beach Community College District  
2020-2021 Adopted Budget**

**Restricted General Fund**

The Restricted General Fund contains budgets for the federal and state categorical programs, grants, student health, and parking programs. The use of revenues for these programs is restricted to specific purposes. For example, student health fee revenues can only be used to support programs to improve students' health. Similarly, restricted lottery revenue can only be used to purchase instructional materials.

**Revenue**

Revenues are broken down by funding source: federal, state and local. In some cases, the funding agency requires local matching funds. For example, the State requires a 4:1 local match for the Deaf/Hard-of-Hearing Grant. These matching funds are provided by the Unrestricted General Fund. Generally, grant revenues equal expenditures since most grant funds are not considered earned until appropriate grant expenses have been made. Major new grants in recent years include the CARES Act, Title V DESTINO grant, Strong Workforce Program, Guided Pathways, Adult Education Regional Consortium, and the California College Promise Program.

**Indirect Costs**

Many of the grant/categorical programs allow the college to use some (typically 4%) of the restricted dollars to pay for indirect (overhead) costs incurred to operate the grant/categorical programs.

**Parking and Student Health Programs**

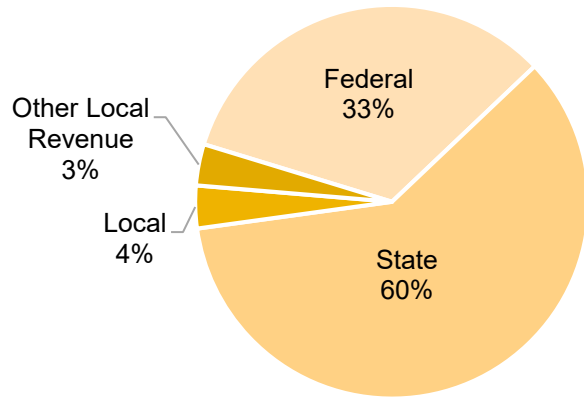
For informational purposes, the Restricted Parking Program Budget and the Student Health Center Budget are presented in detail following the full Restricted General Fund.

Long Beach Community College District  
2020-2021 Adopted Budget

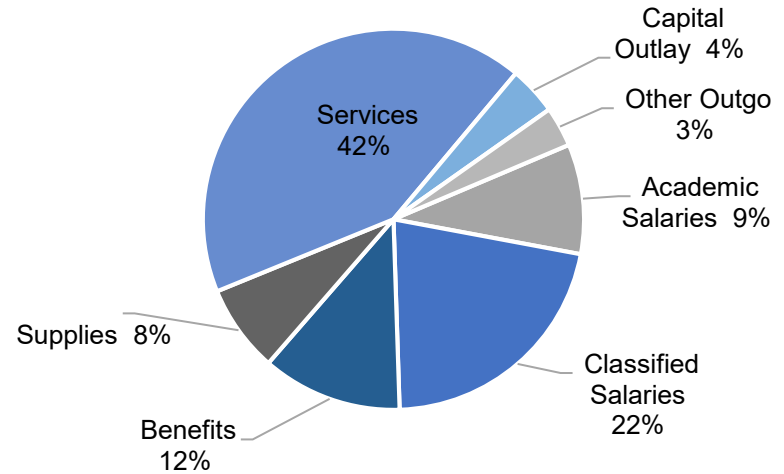
Restricted General Fund

The pie charts below present a graphic picture of the Restricted General Fund budgeted revenues and expenditures broken out by the major account groups.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups



**Long Beach Community College District  
2020-2021 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>BEGINNING BALANCE</b>	\$ 4,899,052	\$ 4,899,052	\$ 4,856,860	\$ (42,192)	-1%
<b>REVENUE</b>					
Federal Revenue					
Coronavirus Aid, Relief, and Economic Security Act (CARES)	\$ 0	\$ 3,054,678	\$ 0	\$ (3,054,678)	-100%
Coronavirus Aid, Relief, and Economic Security Act (CARES) Minority Serving	0	171,036	0	(171,036)	-100%
COVID 19 Block Grant (Federal)	0	0	953,906	953,906	na
Federal Work Study	766,828	990,748	794,377	(196,371)	-20%
Foster & Kinship Care	90,700	92,138	84,451	(7,687)	-8%
Temporary Assistance for Needy Families (TANF)	110,484	111,845	111,845	0	0%
Title V Destino Program	0	172,161	600,000	427,839	249%
Title IV Upward Bound	312,060	333,639	385,660	52,021	16%
Trio-Student Support Services	268,024	261,271	261,727	456	0%
Veterans Chapter 33 Veterans Affairs	180,000	75,367	180,000	104,633	139%
Veterans 33 Certifications	10,560	659	0	(659)	-100%
College Advancement and Economic Development					
Career Technical Education Transitions	46,195	46,195	0	(46,195)	-100%
CSULA Construction Pre-Apprenticeship Program	100,602	57,751	0	(57,751)	-100%
Small Business Development Center Network	3,495,184	3,298,269	0	(3,298,269)	-100%
SBA SBDC COVID 2020 (CARES ACT) Program	0	47,807	0	(47,807)	-100%
VTEA, Perkins Title I-C	772,119	772,119	850,631	78,512	10%
Total Federal Revenue	\$ 6,152,756	\$ 9,485,683	\$ 4,222,597	\$ (5,263,086)	-55%

**Long Beach Community College District  
2020-2021 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
State Restricted Revenue					
Adult Education	\$ 1,222,842	\$ 0	\$ 1,250,845	\$ 1,250,845	na
Block Grant Instructional Equipment & Library Materials	116,831	0	0	0	na
Burton Book Fund	0	0	1,600	1,600	na
California College Promise	1,501,080	427,936	1,459,151	1,031,215	241%
CalWorks	679,891	689,400	654,930	(34,470)	-5%
Certified Nursing Assistant Program	102,903	13,264	0	(13,264)	-100%
College Housing and Insecure Pilot Program	0	9,699	680,000	670,301	6911%
Cooperating Agencies Foster Youth Education Support (CAFYES)	237,590	237,590	201,952	(35,638)	-15%
Cooperative Agencies Resource for Education	129,159	103,716	122,701	18,985	18%
COVID 19 Block Grant (State)	0	0	1,170,932	1,170,932	na
CTE Online Pathways	500,000	331,070	0	(331,070)	-100%
Disabled Students Programs & Services	1,705,041	1,715,661	1,629,878	(85,783)	-5%
Deaf and Hard of Hearing (DHH)	379,759	380,450	361,428	(19,022)	-5%
College to Career (C2C)	0	0	517,686	517,686	na
DPSS CalWorks Supplemental	129,750	129,750	129,750	0	0%
Equal Employment Opportunity	45,000	0	40,000	40,000	na
Extended Opportunity Programs & Services	1,388,247	1,271,627	1,318,835	47,208	4%
Financial Aid Technology Program	62,637	0	62,804	62,804	na
Foster & Kinship Care	138,033	140,836	128,271	(12,565)	-9%
Guided Pathways	570,273	0	228,109	228,109	na
Hunger Free Campus Support	188,109	175,680	0	(175,680)	-100%
ISPIC Global Trade	0	131,000	0	(131,000)	-100%
Incarcerated Re-entry Program	100,000	33,723	46,109	12,386	37%
Mental Health Services	174,021	104,737	0	(104,737)	-100%
Nursing Education Program	90,581	33,686	90,581	56,895	169%
PERS On-Behalf Payments	0	481,732	0	(481,732)	-100%
Restricted Lottery	1,070,334	912,722	971,964	59,242	6%

**Long Beach Community College District  
2020-2021 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
Strong Workforce Program Local	\$ 1,175,189	\$ 0	\$ 1,188,536	\$ 1,188,536	na
Strong Workforce Regional Funding	983,369	567,705	544,161	(23,544)	-4%
STRS On-Behalf Payments	296,436	296,436	411,066	114,630	39%
Student Equity and Achievement Program	5,742,223	3,889,875	5,742,223	1,852,348	48%
Student Equity and Achievement Program - Basic Skills	765,977	671,050	765,977	94,927	14%
Student Financial Aid Administration Allowance	844,279	844,279	861,956	17,677	2%
Veteran Resource Center	172,877	57,112	17,699	(39,413)	-69%
Vision for Success Professional Development Classified	97,658	17,220	0	(17,220)	-100%
College Advancement and Economic Development					
California Apprenticeship Initiative Program	182,482	182,482	0	(182,482)	-100%
Career Pathways DSN MOU Program	0	71,752	0	(71,752)	-100%
Deputy Sector Navigator (Global Trade)	0	865,351	0	(865,351)	-100%
GO-BIZ Capital Infusion Grant	2,659,833	3,119,588	0	(3,119,588)	-100%
Industry Driven Regional Collaboratives Truck Driving	41,994	952	0	(952)	-100%
Port of Long Beach Microgrid Program	81,134	43,699	0	(43,699)	-100%
Train the Trainer Program	0	15,000	0	(15,000)	-100%
<b>Total State Restricted Revenue</b>	<b>\$ 23,575,532</b>	<b>\$ 17,966,780</b>	<b>\$ 20,599,144</b>	<b>\$ 2,632,364</b>	<b>15%</b>
Local Revenue					
Anthem Blue Cross Wellness Program	\$ 25,000	\$ 0	\$ 25,000	\$ 25,000	na
CA Catalyst LBCC Undocumented Community Coalition	131,000	131,000	100,000	(31,000)	-24%
Child Development Consortium	25,000	25,298	25,000	(298)	-1%
College Promise Tours	25,000	13,776	0	(13,776)	-100%
LBCC Auxiliary Student Success Grant	0	17,651	0	(17,651)	-100%
Pritzker Foster Care Initiative	38,385	9,563	0	(9,563)	-100%
Puente	1,500	79	1,500	1,421	1799%
Public Education & Government - City of Long Beach	100,236	0	100,236	100,236	na
Region 8 Conference	0	35,500	0	(35,500)	-100%
Transfer Pathways Mapper Project	0	0	12,500	12,500	na

**Long Beach Community College District  
2020-2021 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
College Advancement and Economic Development					
10,000 Small Business Program	\$ 988,830	\$ 1,369,374	\$ 0	\$ (1,369,374)	-100%
Maritime Center of Excellence	0	6,000	81,992	75,992	1267%
Nuts, Bolts and Thingamajigs Manufacturing	12,461	5,139	0	(5,139)	-100%
SBDC -LEAD Center Match Mitsubishi Union Financial Group Union Bank	134,783	0	0	0	na
Total Local Revenue	\$ 1,482,195	\$ 1,613,380	\$ 346,228	\$ (1,267,152)	-79%
Other Local Revenue					
Parking Permits and Meters	\$ 1,125,000	\$ 1,034,618	\$ 850,000	\$ (184,618)	-18%
Student Health Fees	1,200,500	1,226,053	1,200,500	(25,553)	-2%
Total Other Local Revenue	\$ 2,325,500	\$ 2,260,671	\$ 2,050,500	\$ (210,171)	-9%
<b>Prior Year Carryover</b>					
Federal Revenue					
Coronavirus Aid, Relief, and Economic Security Act (CARES)	\$ 0	\$ 0	\$ 4,276,851	\$ 4,276,851	na
Coronavirus Aid, Relief, and Economic Security Act (CARES) Minority Serving	0	0	816,315	816,315	na
Title V Destino Program	0	0	427,839	427,839	na
SBA SBDC COVID 2020 (CARES ACT) Program	0	0	6,107,933	6,107,933	na
Small Business Development Center Network	368,606	335,631	4,202,566	3,866,935	1152%
Small Business Administration Portable Assistance Grant	75,000	86,272	0	(86,272)	-100%
VA 33 Certifications	0	0	19,771	19,771	na
Total Federal Revenue	\$ 443,606	\$ 421,903	\$ 15,851,275	\$ 15,429,372	3657%

**Long Beach Community College District  
2020-2021 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
State Revenue					
Adult Education	\$ 1,540,106	\$ 1,175,459	\$ 1,587,489	\$ 412,030	35%
Block Grant Instructional Equipment & Library Materials	454,349	234,878	336,302	101,424	43%
California College Promise	527,181	527,181	1,073,144	545,963	104%
Campus Safety and Sexual Assault	20,692	900	19,792	18,892	2099%
Certified Nursing Assistant Program	0	0	89,639	89,639	na
College Housing and Insecure Pilot Program	0	0	663,926	663,926	na
College Promise Innovation Grant	289,600	289,600	0	(289,600)	-100%
Cooperative Agencies Resource for Education	0	0	25,443	25,443	na
Cooperating Agencies Foster Youth Education Support (CAFYES)	254,328	154,652	99,676	(54,976)	-36%
Cooperating Agencies Foster Youth Education Support (Set Aside Funds)	0	0	4,923	4,923	na
CTE Online Pathways	0	0	168,930	168,930	na
Extended Opportunity Programs & Services	0	0	116,620	116,620	na
Equal Employment Opportunity	55,360	35,141	70,219	35,078	100%
Financial Aid Technology Program	142,255	88,204	118,444	30,240	34%
Guided Pathways	620,391	497,499	716,610	219,111	44%
Hunger Free Campus Support	0	0	113,867	113,867	na
Incarcerated Re-entry Program	0	0	11,159	11,159	na
Innovation in Higher Education	563,476	563,477	0	(563,477)	-100%
Model Approaches to Partnership in Parenting/Family to Family Program	81,962	25,542	79,352	53,810	211%
Nursing Education Program	45,193	44,612	0	(44,612)	-100%
Mental Health Services	179,780	141,344	110,771	(30,573)	-22%
Port of Long Beach	0	500	0	(500)	-100%
Restricted Lottery	2,163,306	0	2,380,662	2,380,662	na
Strong Workforce Program Local	2,716,586	1,903,301	2,286,252	382,951	20%
Strong Workforce Regional Funding	578,169	640,168	415,664	(224,504)	-35%

**Long Beach Community College District  
2020-2021 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
Student Equity and Achievement Program	\$ 1,112,814	\$ 1,112,813	\$ 1,456,225	\$ 343,412	31%
Teacher Preparation Pipeline Program (Education Futures Initiative)	11,316	11,151	0	(11,151)	-100%
Veteran Resource Center	89,960	59,091	304,517	245,426	415%
Vision for Success Professional Development Classified	0	0	80,438	80,438	na
College Advancement and Economic Development					
Deputy Sector Navigator (Global Trade)	155,956	187,213	252,868	65,655	35%
GO-BIZ Capital Infusion Grant	0	0	2,976,138	2,976,138	na
Heavy Duty Equipment Pre-Apprenticeship Program	86,027	86,027	0	(86,027)	-100%
Industry Driven Regional Collaboratives Truck Driving	0	0	41,042	41,042	na
Port of Long Beach Microgrid Program	0	0	37,434	37,434	na
<b>Total State Revenue</b>	<b>\$ 11,688,807</b>	<b>\$ 7,778,753</b>	<b>\$ 15,637,546</b>	<b>\$ 7,858,793</b>	<b>101%</b>
Local Revenue					
10,000 Small Business Program	\$ 1,847	\$ 738	\$ 1,190,669	\$ 1,189,931	161237%
Anthem Blue Cross Wellness Program	45,595	5,776	64,819	59,043	1022%
CA Endowment Health Path	297,435	102,909	198,379	95,470	93%
College Promise Tours	2,484	2,484	11,224	8,740	352%
Pritzker Foster Care Initiative	0	0	20,000	20,000	na
Public Education & Government - City of Long Beach	181,461	131,300	150,397	19,097	15%
SBDC -LEAD Center Match Mitsubishi Union Financial Group Union Bank	29,255	25,623	141,038	115,415	450%
<b>Total Local Revenue</b>	<b>\$ 558,077</b>	<b>\$ 268,830</b>	<b>\$ 1,776,526</b>	<b>\$ 1,507,696</b>	<b>561%</b>
Total Prior Year Carryover	\$ 12,690,490	\$ 8,469,486	\$ 33,265,347	\$ 24,795,861	293%
<b>TOTAL REVENUE</b>	<b>\$ 46,226,473</b>	<b>\$ 39,796,000</b>	<b>\$ 60,483,816</b>	<b>\$ 20,687,816</b>	<b>52%</b>



**Long Beach Community College District  
2020-2021 Adopted Budget  
Restricted General Fund**

	<u>ADOPTED BUDGET 2019-2020</u>	<u>UNAUDITED ACTUAL 2019-2020</u>	<u>ADOPTED BUDGET 2020-2021</u>	<u>CHANGE</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
<b>EXPENDITURES</b>					
<b>ACADEMIC SALARIES</b>					
Academic Administrator Salaries	\$ 959,847	\$ 785,837	\$ 887,569	\$ 101,732	13%
Department Head/Coordinator Salaries	684,969	804,621	608,773	(195,848)	-24%
Full Time Counselor Salaries	989,794	1,022,665	1,210,589	187,924	18%
Academic Hourly Instructional Salaries	210,982	143,345	211,745	68,400	48%
Academic Hourly Non-Instructional Salaries	2,064,427	1,935,926	2,812,860	876,934	45%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 4,910,019</b>	<b>\$ 4,692,394</b>	<b>\$ 5,731,536</b>	<b>\$ 1,039,142</b>	<b>22%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 5,859,826	\$ 4,833,763	\$ 6,286,618	\$ 1,452,855	30%
Classified Manager/Supervisor Salaries	2,425,379	2,601,045	2,880,329	279,284	11%
Classified Instructional Salaries	223,296	61,996	217,582	155,586	251%
Classified Hourly Non-Instructional Salaries	2,219,956	2,745,482	2,785,167	39,685	1%
Classified Hourly Instructional Salaries	924,758	1,019,758	1,067,874	48,116	5%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 11,653,215</b>	<b>\$ 11,262,044</b>	<b>\$ 13,237,570</b>	<b>\$ 1,975,526</b>	<b>18%</b>
<b>BENEFITS</b>	<b>\$ 6,437,391</b>	<b>\$ 6,545,545</b>	<b>\$ 7,314,443</b>	<b>\$ 768,898</b>	<b>12%</b>
<b>SUPPLIES AND MATERIALS</b>					
Instructional Supplies	\$ 3,243,154	\$ 932,810	\$ 3,431,394	\$ 2,498,584	268%
Fuel	3,500	1,076	3,200	2,124	197%
Hospitality	213,109	202,365	183,346	(19,019)	-9%
Other Supplies	617,763	1,916,849	953,765	(963,084)	-50%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 4,077,526</b>	<b>\$ 3,053,100</b>	<b>\$ 4,571,705</b>	<b>\$ 1,518,605</b>	<b>50%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Restricted General Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 8,262,522	\$ 7,475,928	\$ 15,744,693	\$ 8,268,765	111%
Travel and Conferences	426,724	146,444	464,883	318,439	217%
Staff Development	1,500	510	20,000	19,490	3822%
Dues and Memberships	31,677	23,241	37,417	14,176	61%
Insurance	130,251	100,617	131,737	31,120	31%
Utilities	1,000	24,246	87,250	63,004	260%
Rents, Building Repair, Maintenance and Equipment Repair	245,554	133,757	235,400	101,643	76%
Fingerprinting	13,200	5,550	12,250	6,700	121%
Postage	16,499	23,477	8,500	(14,977)	-64%
Online Software Licensing	649,192	681,106	988,032	306,926	45%
Credit Card Fees	13,000	26,976	28,000	1,024	4%
Other Services and Expenses	3,389,166	359,641	6,320,597	5,960,956	1657%
Indirect Costs	1,169,288	912,571	1,895,715	983,144	108%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 14,349,573</b>	<b>\$ 9,914,064</b>	<b>\$ 25,974,474</b>	<b>\$ 16,060,410</b>	<b>162%</b>
<b>CAPITAL OUTLAY</b>					
Site Improvement	\$ 4,000	\$ 45,700	\$ 0	\$ (45,700)	-100%
Building Fixtures	18,881	8,393	7,300	(1,093)	-13%
Library Books	0	39,120	0	(39,120)	-100%
Equipment	2,547,707	3,135,115	2,521,179	(613,936)	-20%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,570,588</b>	<b>\$ 3,228,328</b>	<b>\$ 2,528,479</b>	<b>\$ (699,849)</b>	<b>-22%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,998,312</b>	<b>\$ 38,695,475</b>	<b>\$ 59,358,207</b>	<b>\$ 20,662,732</b>	<b>53%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Restricted General Fund**

	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>OTHER OUTGO</b>					
Payments to Students	\$ 2,876,950	\$ 1,142,717	\$ 2,082,093	\$ 939,376	82%
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 46,875,262</b>	<b>\$ 39,838,192</b>	<b>\$ 61,440,300</b>	<b>\$ 21,602,108</b>	<b>54%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (648,789)</b>	<b>\$ (42,192)</b>	<b>\$ (956,484)</b>	<b>\$ (914,292)</b>	<b>-2167%</b>
Plus Beginning Balance	4,899,052	4,899,052	4,856,860	(42,192)	-1%
<b>ENDING BALANCE</b>	<b>\$ 4,250,263</b>	<b>\$ 4,856,860</b>	<b>\$ 3,900,376</b>	<b>\$ (956,484)</b>	<b>-20%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserves					
Reserve for Parking Program	3,778,223	4,076,083	3,684,510	(391,573)	-10%
Reserve for Student Health Fees	472,040	780,777	215,866	(564,911)	-72%
<b>TOTAL FUND BALANCE</b>	<b>\$ 4,250,263</b>	<b>\$ 4,856,860</b>	<b>\$ 3,900,376</b>	<b>\$ (956,484)</b>	<b>-20%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Restricted Parking Program**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>BEGINNING BALANCE</b>	<u>\$ 3,855,327</u>	<u>\$ 3,855,327</u>	<u>\$ 4,076,083</u>	<u>\$ 220,756</u>	<u>6%</u>
<b>REVENUE</b>					
Other Local Revenue					
Parking Permits and Meters	\$ 1,125,000	\$ 1,034,618	\$ 850,000	\$ (184,618)	-18%
<b>TOTAL REVENUE</b>	<u>\$ 1,125,000</u>	<u>\$ 1,034,618</u>	<u>\$ 850,000</u>	<u>\$ (184,618)</u>	<u>-18%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Non-Instructional Salaries	\$ 122,522	\$ 61,791	\$ 136,594	\$ 74,803	121%
Classified Manager/Supervisor Salaries	15,425	11,623	11,623	0	0%
Classified Hourly Non-Instructional Salaries	94,000	91,754	94,000	2,246	2%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 231,947</u>	<u>\$ 165,168</u>	<u>\$ 242,217</u>	<u>\$ 77,049</u>	<u>47%</u>
<b>BENEFITS</b>	\$ 84,392	\$ 49,920	\$ 91,317	\$ 41,397	83%
<b>SUPPLIES AND MATERIALS</b>					
Fuel	\$ 3,000	\$ 1,001	\$ 3,000	\$ 1,999	200%
Other Supplies	80,000	46,695	80,000	33,305	71%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<u>\$ 83,000</u>	<u>\$ 47,696</u>	<u>\$ 83,000</u>	<u>\$ 35,304</u>	<u>74%</u>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Restricted Parking Program**

	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 200,000	\$ 185,057	\$ 236,980	\$ 51,923	28%
Utilities	0	1,737	0	(1,737)	-100%
Rents, Building Repair, Maintenance and Equipment Repair	184,000	104,721	182,000	77,279	74%
Fingerprinting	200	0	0	0	na
Postage	4,000	3,059	5,000	1,941	63%
Credit Card Fees	13,000	26,976	28,000	1,024	4%
On Line Serv-Sftwr Licensing	0	867	1,300	433	50%
Other Services and Expenses	125,000	59,697	100,000	40,303	68%
Indirect Costs	249,565	168,964	257,759	88,795	53%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 775,765</b>	<b>\$ 551,078</b>	<b>\$ 811,039</b>	<b>\$ 259,961</b>	<b>47%</b>
<b>CAPITAL OUTLAY</b>					
Site Improvement	\$ 4,000	\$ 0	\$ 0	\$ 0	na
Building Fixtures	3,000	0	2,000	2,000	na
Equipment	20,000	0	12,000	12,000	na
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 27,000</b>	<b>\$ 0</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>na</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,202,104</b>	<b>\$ 813,862</b>	<b>\$ 1,241,573</b>	<b>\$ 427,711</b>	<b>53%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (77,104)</b>	<b>\$ 220,756</b>	<b>\$ (391,573)</b>	<b>\$ (612,329)</b>	<b>-277%</b>
Plus Beginning Balance	3,855,327	3,855,327	4,076,083	220,756	6%
<b>ENDING BALANCE</b>	<b>\$ 3,778,223</b>	<b>\$ 4,076,083</b>	<b>\$ 3,684,510</b>	<b>\$ (391,573)</b>	<b>-10%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Student Health Centers**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>BEGINNING BALANCE</b>	<u>\$ 1,043,725</u>	<u>\$ 1,043,725</u>	<u>\$ 780,777</u>	<u>\$ (262,948)</u>	<u>-25%</u>
<b>REVENUE</b>					
Other Local Revenue					
Student Health Fees	\$ 1,200,500	\$ 1,226,053	\$ 1,200,500	\$ (25,553)	-2%
<b>TOTAL REVENUE</b>	<u>\$ 1,200,500</u>	<u>\$ 1,226,053</u>	<u>\$ 1,200,500</u>	<u>\$ (25,553)</u>	<u>-2%</u>
<b>EXPENDITURES</b>					
Classified Non-Instructional Salaries	\$ 775,624	\$ 719,506	\$ 800,185	\$ 80,679	11%
Classified Manager/Supervisor Salaries	57,986	57,986	59,726	1,740	3%
Classified Hourly Non-Instructional Salaries	51,000	23,348	29,000	5,652	24%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 884,610</u>	<u>\$ 800,840</u>	<u>\$ 888,911</u>	<u>\$ 88,071</u>	<u>11%</u>
<b>BENEFITS</b>	\$ 447,934	\$ 414,873	\$ 467,832	\$ 52,959	13%
<b>SUPPLIES AND MATERIALS</b>					
Hospitality	\$ 4,000	\$ 542	\$ 4,000	\$ 3,458	638%
Other Supplies	56,000	37,494	56,000	18,506	49%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<u>\$ 60,000</u>	<u>\$ 38,036</u>	<u>\$ 60,000</u>	<u>\$ 21,964</u>	<u>58%</u>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Student Health Centers**

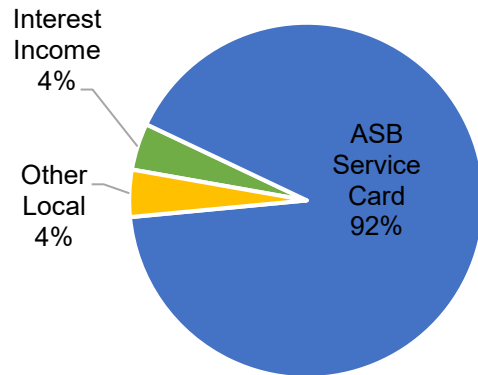
	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 35,000	\$ 8,410	\$ 35,000	\$ 26,590	316%
Travel and Conferences	43,500	3,275	11,500	8,225	251%
Staff Development	1,500	0	2,000	2,000	na
Dues and Memberships	10,000	1,090	5,000	3,910	359%
Insurance	130,000	98,996	130,000	31,004	31%
Online Software Licensing	25,000	15,350	30,000	14,650	95%
Indirect Costs	123,641	103,884	123,168	19,284	19%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 368,641</b>	<b>\$ 231,005</b>	<b>\$ 336,668</b>	<b>\$ 105,663</b>	<b>46%</b>
<b>CAPITAL OUTLAY</b>					
Equipment	\$ 11,000	\$ 4,247	\$ 12,000	\$ 7,753	183%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,772,185</b>	<b>\$ 1,489,001</b>	<b>\$ 1,765,411</b>	<b>\$ 276,410</b>	<b>19%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (571,685)</b>	<b>\$ (262,948)</b>	<b>\$ (564,911)</b>	<b>\$ (301,963)</b>	<b>-115%</b>
Plus Beginning Balance	1,043,725	1,043,725	780,777	(262,948)	-25%
<b>ENDING BALANCE</b>	<b>\$ 472,040</b>	<b>\$ 780,777</b>	<b>\$ 215,866</b>	<b>\$ (564,911)</b>	<b>-72%</b>

Long Beach Community College District  
2020-2021 Adopted Budget

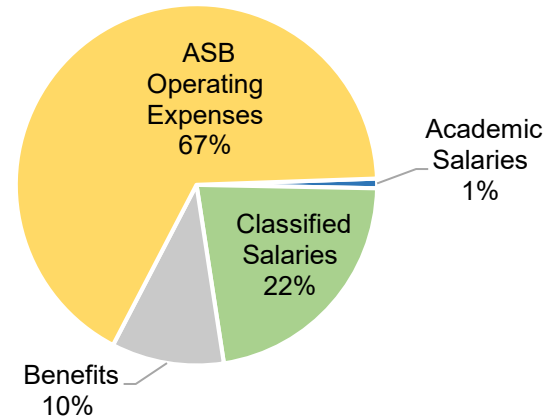
Associated Student Body Fund

The Associated Student Body Fund is used to account for moneys held in trust by the district for organized student body associations established pursuant to EC §76060. The fund is supported by student fee and fundraising revenue. The fund also includes student clubs, which are accounted for in liability trust accounts.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups





**Long Beach Community College District  
2020-2021 Adopted Budget  
Associated Student Body Fund**

	ADOPTED BUDGET 2019-2020	UNAUDITED ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	CHANGE	
				AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 2,675,520	\$ 2,675,520	\$ 2,853,900	\$ 178,380	7%
<b>REVENUE</b>					
State Revenue					
PERS On-Behalf Payments	\$ 0	\$ 12,898	\$ 0	\$ (12,898)	-100%
Local Revenue					
College Services Card Fee	\$ 910,000	\$ 892,352	\$ 750,000	\$ (142,352)	-16%
Other Local Income	35,000	62,317	35,100	(27,217)	-44%
Interest & Investment Income	30,000	37,099	35,000	(2,099)	-6%
Total Local Revenue	\$ 975,000	\$ 991,768	\$ 820,100	\$ (171,668)	-17%
<b>TOTAL REVENUE</b>	<b>\$ 975,000</b>	<b>\$ 1,004,666</b>	<b>\$ 820,100</b>	<b>\$ (184,566)</b>	<b>-18%</b>
<b>EXPENDITURES</b>					
ACADEMIC SALARIES					
Academic Hourly Non-Instructional Salaries	\$ 10,395	\$ 4,995	\$ 10,260	\$ 5,265	105%
CLASSIFIED SALARIES					
Classified Non-Instructional Salaries	\$ 202,593	\$ 145,596	\$ 204,465	\$ 58,869	40%
Classified Hourly Non-Instructional Salaries	42,868	91,217	47,742	(43,475)	-48%
Classified Hourly Instructional Salaries	17,857	9,303	13,392	4,089	44%
TOTAL CLASSIFIED SALARIES	\$ 263,318	\$ 246,116	\$ 265,599	\$ 19,483	8%
BENEFITS	\$ 119,871	76,617	\$ 120,110	\$ 43,493	57%

**Long Beach Community College District  
2020-2021 Adopted Budget  
Associated Student Body Fund**

	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE</b>	
				<b>AMOUNT</b>	<b>PERCENT</b>
CONTRACT SERVICES AND OPERATING EXPENSES					
Other Services and Expenses	\$ 760,047	\$ 498,558	\$ 796,761	\$ 298,203	60%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,153,631</b>	<b>\$ 826,286</b>	<b>\$ 1,192,730</b>	<b>\$ 366,444</b>	<b>44%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (178,631)</b>	<b>\$ 178,380</b>	<b>\$ (372,630)</b>	<b>\$ (551,010)</b>	<b>-309%</b>
Plus Beginning Balance	2,675,520	2,675,520	2,853,900	178,380	7%
<b>ENDING BALANCE</b>	<b>\$ 2,496,889</b>	<b>\$ 2,853,900</b>	<b>\$ 2,481,270</b>	<b>\$ (372,630)</b>	<b>-13%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve	\$ 2,496,889	\$ 2,853,900	\$ 2,481,270	\$ (372,630)	-13%

**Long Beach Community College District  
2020-2021 Adopted Budget**

**Capital Projects Fund**

**Revenue**

Primary revenue sources for the Capital Projects Fund are state capital project funds, scheduled maintenance block grant, interfund transfers, interest earnings, redevelopment fee revenue, international student capital outlay fees, nonresident capital outlay fees, and rental income.

Redevelopment fee revenue received under AB1290 must be split between property tax revenue and capital revenue. 47.5% of AB1290 revenue is unrestricted, but must be reported as property taxes and applied against the District's apportionment revenue in the Unrestricted General Fund. The remaining 52.5% of AB1290 revenue is restricted, and must be used "for educational facilities," including furnishings, fixtures, and equipment normally associated with such facilities. Accordingly, it is recorded as revenue in the Capital Projects Fund. The Governor eliminated the state's Redevelopment Agencies (RDAs) as of February 1, 2012. Successor Agencies have been established to wind down the activities of the RDAs. Now current and future pass-through payments come to school districts through the Auditor-Controller.

Education Code Section 76141 allows districts to charge nonresident and international students a capital outlay fee. Revenue from the capital outlay fees can be expended only for purposes of capital outlay, maintenance, and equipment. Therefore, the capital outlay fees collected from nonresident and international student fees are recorded in the Capital Projects Fund.

In November 2016, voters approved Proposition 51 to authorize the sale of state construction bonds. The State Budget includes funding for construction projects including our Building MM, the Construction Trades Phase 2 project at PCC along with our ongoing projects, the Buildings M and N restoration project at LAC, Building MM, the Construction Trades 1 project at PCC, and the Buildings G and H Music/Theater Complex at LAC. Funding from State Capital Outlay funds are included in the 2020-21 budget for work on those projects.

Long Beach Community College District  
2020-2021 Adopted Budget

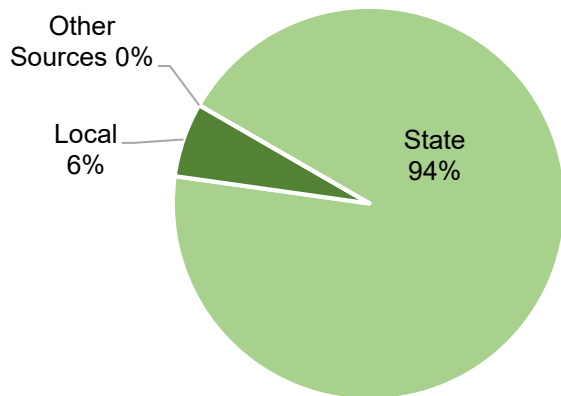
Capital Projects Fund

Reserves

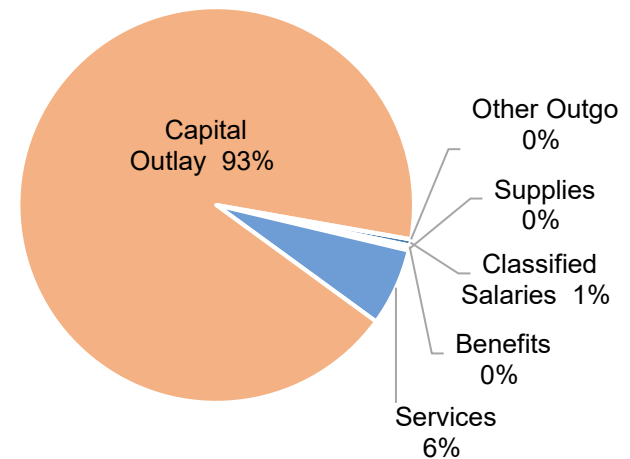
A \$5.0 million reserve established by the Board in 1986 is included in the Capital Projects Fund. The source of the reserve is the sale of excess property at LAC in 1987-88 and at PCC in 1988-89.

The pie charts below present a graphic picture of the Capital Projects Fund budgeted revenues and expenditures broken out by the major account groups.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups



**Long Beach Community College District  
2020-2021 Adopted Budget  
Capital Projects Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>BEGINNING BALANCE</b>	<u>\$ 18,549,727</u>	<u>\$ 18,549,727</u>	<u>\$ 18,910,463</u>	<u>\$ 360,736</u>	<u>2%</u>
<b>REVENUE</b>					
State					
Buildings M & N Project	\$ 25,200,806	\$ 3,608,974	\$ 21,591,831	\$ 17,982,857	498%
Construction Trades Phase 1 Pacific Coast Campus	6,712,000	0	6,712,000	6,712,000	na
Construction Trades Phase 2 Pacific Coast Campus	0	0	1,585,000	1,585,000	na
Music/Theatre Complex (Bldg G & H)	1,681,000	883,482	797,518	(85,964)	-10%
PERS On-Behalf Payments	0	4,102	0	(4,102)	-100%
Scheduled Maintenance - Block Grant	116,832	116,832	0	(116,832)	-100%
Total State Revenue	<u>\$ 33,710,638</u>	<u>\$ 4,613,390</u>	<u>\$ 30,686,349</u>	<u>\$ 26,072,959</u>	<u>565%</u>
Local Revenue					
Interest	\$ 399,844	\$ 265,182	\$ 277,500	\$ 12,318	5%
Energy Rebate Program	5,000	30,882	30,000	(882)	-3%
Redevelopment Revenue	1,000,000	1,080,818	1,000,000	(80,818)	-7%
International Student Fees	64,000	28,886	119,295	90,409	313%
Nonresident Tuition Fees	113,000	16,320	220,357	204,037	1250%
Procceds from Sale of Land	0	100	0	(100)	-100%
Rent from East Campus (Los Coyotes)	500,000	286,655	350,000	63,345	22%
Total Local Revenue	<u>\$ 2,081,844</u>	<u>\$ 1,708,843</u>	<u>\$ 1,997,152</u>	<u>\$ 288,309</u>	<u>17%</u>
<b>TOTAL REVENUE</b>	<u><b>\$ 35,792,482</b></u>	<u><b>\$ 6,322,233</b></u>	<u><b>\$ 32,683,501</b></u>	<u><b>\$ 26,361,268</b></u>	<u><b>417%</b></u>
<b>EXPENDITURES</b>					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 65,268	\$ 32,412	\$ 62,567	\$ 30,155	93%
Classified Hourly Non-Instructional Salaries	0	62,030	109,004	46,974	76%
TOTAL CLASSIFIED SALARIES	<u>\$ 65,268</u>	<u>\$ 94,442</u>	<u>\$ 171,571</u>	<u>\$ 77,129</u>	<u>82%</u>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Capital Projects Fund**

	ADOPTED BUDGET 2019-2020	UNAUDITED ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	CHANGE	
				AMOUNT	PERCENT
BENEFITS	\$ 34,592	\$ 28,724	\$ 46,866	\$ 18,142	63%
SUPPLIES AND MATERIALS					
Other Supplies	\$ 140,495	\$ 30,022	\$ 85,704	\$ 55,682	185%
CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 1,664,456	\$ 608,740	\$ 1,597,359	\$ 988,619	162%
Building Repair, Maintenance and Equipment Repair	475,892	280,170	277,812	(2,358)	-1%
Legal Services	100,000	39,855	100,000	60,145	151%
Appraisals	20,000	0	20,000	20,000	na
Postage	100	0	0	0	na
Online Software Licensing - Fusion	25,627	25,774	26,000	226	1%
Other Services	60,000	5,107	65,000	59,893	1173%
TOTAL CONTRACT SERVICES AND OPERATING EXPENSES	\$ 2,346,075	\$ 959,646	\$ 2,086,171	\$ 1,126,525	117%
CAPITAL OUTLAY					
Site Improvement	\$ 111,020	\$ 23,132	\$ 145,000	\$ 121,868	527%
Buildings and Additions	28,463,993	2,885,283	25,691,560	22,806,277	790%
Architect Fees	2,307,377	1,256,161	2,200,631	944,470	75%
Engineering Fees	76,000	20,138	91,000	70,862	352%
Inspection Fees	1,026,982	75,793	987,589	911,796	1203%
Building Fixtures	169,560	49,877	150,000	100,123	201%
Equipment	1,311,941	218,279	1,314,792	1,096,513	502%
TOTAL CAPITAL OUTLAY	\$ 33,466,873	\$ 4,528,663	\$ 30,580,572	\$ 26,051,909	575%
<b>TOTAL EXPENDITURES</b>	<b>\$ 36,053,303</b>	<b>\$ 5,641,497</b>	<b>\$ 32,970,884</b>	<b>\$ 27,329,387</b>	<b>484%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Capital Projects Fund**

	<u>ADOPTED BUDGET 2019-2020</u>	<u>UNAUDITED ACTUAL 2019-2020</u>	<u>ADOPTED BUDGET 2020-2021</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund (Rent from East Campus)	\$ 320,000	\$ 320,000	\$ 0	\$ (320,000)	-100%
<b>TOTAL OTHER OUTGO</b>	<u>\$ 320,000</u>	<u>\$ 320,000</u>	<u>\$ 0</u>	<u>\$ (320,000)</u>	<u>-100%</u>
<b>TOTAL EXPENDITURE &amp; OTHER OUTGO</b>	<b>\$ 36,373,303</b>	<b>\$ 5,961,497</b>	<b>\$ 32,970,884</b>	<b>\$ 27,009,387</b>	<b>453%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (580,821)</b>	<b>\$ 360,736</b>	<b>\$ (287,383)</b>	<b>\$ (648,119)</b>	<b>-180%</b>
Plus Beginning Balance	18,549,727	18,549,727	18,910,463	360,736	2%
<b>ENDING BALANCE</b>	<u>\$ 17,968,906</u>	<u>\$ 18,910,463</u>	<u>\$ 18,623,080</u>	<u>\$ (287,383)</u>	<u>-2%</u>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve					
Sale of Excess Property	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0%
Reserve for Block Grant	0	270,284	0	(270,284)	-100%
Reserve for Redevelopment Project	3,039,818	3,441,166	3,441,166	0	0%
Reserve for International Student Fees Project	657,928	703,118	672,413	(30,705)	-4%
Reserve for Nonresident Tuition Project	1,079,706	1,032,152	1,102,509	70,357	7%
Committed Reserve					
Committed for Los Coyotes Project	1,598,317	1,516,380	1,626,380	110,000	7%
Committed for Energy Rebate Program	122,899	239,434	163,434	(76,000)	-32%
Committed for Mandated Cost Projects	0	368,251	0	(368,251)	-100%
Committed for other future projects	6,470,238	6,339,678	6,617,178	277,500	4%
<b>TOTAL FUND BALANCE</b>	<u>\$ 17,968,906</u>	<u>\$ 18,910,463</u>	<u>\$ 18,623,080</u>	<u>\$ (287,383)</u>	<u>-2%</u>

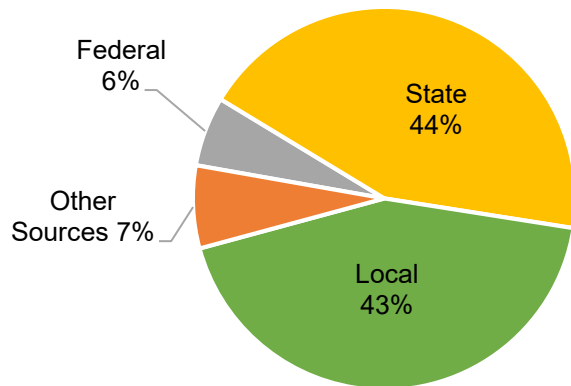
Long Beach Community College District  
2020-2021 Adopted Budget

Child and Adult Development Fund

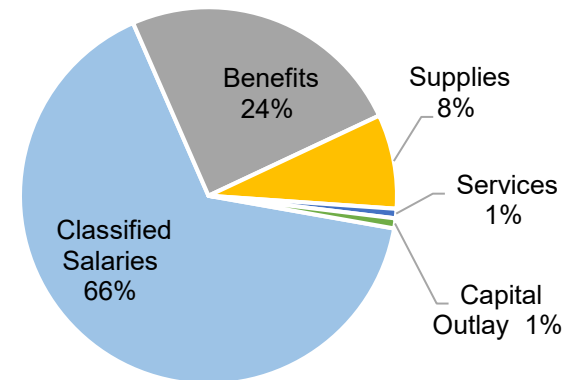
The purpose of the Child and Adult Development Fund is to assist student parents to attend college through the provision of quality childcare and to train workers for the child care industry. The fund is supported by State funds, parent fees, interest earnings, and interfund transfers from the Unrestricted General Fund.

The pie charts below present a graphic picture of the Child and Adult Development Fund budgeted revenues and expenditures broken out by the major account groups.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups





**Long Beach Community College District  
2020-2021 Adopted Budget  
Child and Adult Development Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>BEGINNING BALANCE</b>	<b>\$ 1,876,640</b>	<b>\$ 1,876,640</b>	<b>\$ 1,974,354</b>	<b>\$ 97,714</b>	<b>5%</b>
<b>REVENUE</b>					
Federal Revenue					
Child Care Food Program	\$ 58,400	\$ 48,072	\$ 58,400	\$ 10,328	21%
Federal Child Care Contract	57,254	39,303	68,045	28,742	73%
Total Federal Revenue	\$ 115,654	\$ 87,375	\$ 126,445	\$ 39,070	45%
State Revenue					
Child Care Permissive Tax Bail	\$ 58,426	\$ 58,426	\$ 58,426	\$ 0	0%
PERS On-Behalf Payments	0	76,228	0	(76,228)	-100%
State Child Development Food	1,600	1,383	1,600	217	16%
State General Child Care Contract	99,607	115,253	118,379	3,126	3%
State Preschool Contract	737,605	692,323	761,964	69,641	10%
Total State Revenue	\$ 897,238	\$ 943,613	\$ 940,369	\$ (3,244)	0%
Local Revenue					
Fees	\$ 1,050,000	\$ 846,985	\$ 875,000	\$ 28,015	3%
Interest	31,721	37,931	26,900	(11,031)	-29%
Quality Rating & Improvement System Child Care Alliance of Los Angeles	16,740	7,178	18,592	11,414	159%
Quality Rating & Improvement System Child Care Alliance of Los Angeles (PCC)	6,000	6,004	9,026	3,022	50%
Total Local Revenue	\$ 1,104,461	\$ 898,098	\$ 929,518	\$ 31,420	3%
<b>TOTAL REVENUE</b>	<b>\$ 2,117,353</b>	<b>\$ 1,929,086</b>	<b>\$ 1,996,332</b>	<b>\$ 67,246</b>	<b>3%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Child and Adult Development Fund**

	<u>ADOPTED BUDGET 2019-2020</u>	<u>UNAUDITED ACTUAL 2019-2020</u>	<u>ADOPTED BUDGET 2020-2021</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 0</u>	<u>0%</u>
 <b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	 <b>\$ 2,267,353</b>	 <b>\$ 2,079,086</b>	 <b>\$ 2,146,332</b>	 <b>\$ 67,246</b>	 <b>3%</b>
 <b>EXPENDITURES</b>					
CLASSIFIED SALARIES					
Classified Manager/Supervisor Salaries	\$ 185,646	\$ 185,646	\$ 192,173	\$ 6,527	4%
Classified Non-Instructional Salaries	999,929	946,945	1,062,404	115,459	12%
Classified Hourly Non-Instructional Salaries	220,500	165,872	146,500	(19,372)	-12%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 1,406,075</u>	<u>\$ 1,298,463</u>	<u>\$ 1,401,077</u>	<u>\$ 102,614</u>	<u>8%</u>
 BENEFITS	 \$ 503,406	 \$ 553,574	 \$ 524,091	 \$ (29,483)	 -5%
 SUPPLIES AND MATERIALS					
Supplies and Materials	\$ 164,827	\$ 94,665	\$ 172,618	\$ 77,953	82%
 CONTRACT SERVICES AND OPERATING EXPENSES					
Professional Services	\$ 6,657	\$ 621	\$ 1,159	\$ 538	87%
Travel and Conferences	15,470	616	8,500	7,884	1280%
Dues and Memberships	600	600	600	0	0%
Rents, Building Repair, Maintenance and Equipment Repair	1,000	606	1,107	501	83%
Postage	500	341	1,000	659	193%
Online Software Licensing	0	999	0	(999)	-100%
Other Services and Expenses	5,000	3,091	5,000	1,909	62%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<u>\$ 29,227</u>	<u>\$ 6,874</u>	<u>\$ 17,366</u>	<u>\$ 10,492</u>	<u>153%</u>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Child and Adult Development Fund**

	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
CAPITAL OUTLAY					
Equipment	\$ 24,270	\$ 27,796	\$ 18,356	\$ (9,440)	-34%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,127,805</b>	<b>\$ 1,981,372</b>	<b>\$ 2,133,508</b>	<b>\$ 152,136</b>	<b>8%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 139,548</b>	<b>\$ 97,714</b>	<b>\$ 12,824</b>	<b>\$ (84,890)</b>	<b>-87%</b>
Plus Beginning Balance	1,876,640	1,876,640	1,974,354	97,714	5%
<b>ENDING BALANCE</b>	<b>\$ 2,016,188</b>	<b>\$ 1,974,354</b>	<b>\$ 1,987,178</b>	<b>\$ 12,824</b>	<b>1%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Assigned Reserve	\$ 2,016,188	\$ 1,974,354	\$ 1,987,178	\$ 12,824	1%

Long Beach Community College District  
2020-2021 Adopted Budget

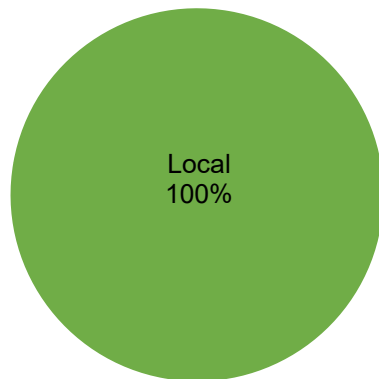
**Contract/Community Education Fund**

This Special Revenue Fund is used to record the financial transactions of Contract and Community Education programs and other income generating programs. The programs are managed by the Office of Workforce and Economic Development. These program revenues, generated from economic and resource development activities, are unrestricted or designated for specific purposes. The District's policy is to devote these revenues to the operation and expansion of the Contract and Community Education programs.

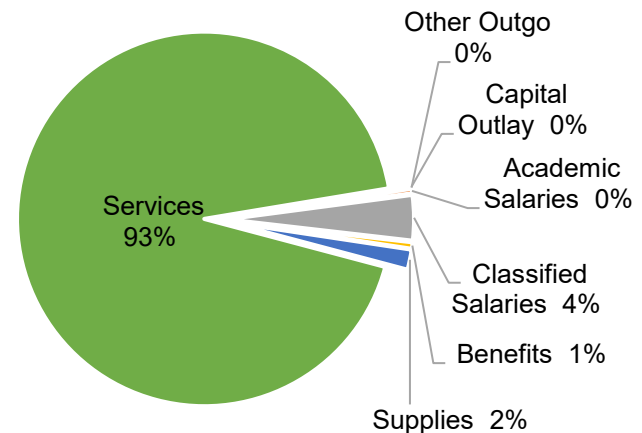
On April 1, 2014, \$200,000 was loaned from the Unrestricted General Fund to the Contract and Community Education Fund. This loan will be paid back over twenty years with principal and interest payments to be made by June 30 each year. Interest is based on the Los Angeles County Office of Education rate. An additional \$49,000 payment was made in 2018-19, so as of June 30, 2020, the remaining principal balance is \$88,500.

The pie charts below present a graphic picture of the Contract/Community Education Fund budgeted revenues and expenditures broken out by the major account groups. As shown in the revenue chart below, all of the revenue in this fund is from local sources.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups



**Long Beach Community College District  
2020-2021 Adopted Budget  
Contract/Community Education Fund**

	ADOPTED BUDGET		UNAUDITED ACTUAL		ADOPTED BUDGET		CHANGE	
	2019-2020	2019-2020	2019-2020	2019-2020	2020-2021	2020-2021	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 487,664	\$ 487,664	\$ 487,664	\$ 487,664	\$ 613,665	\$ 613,665	\$ 126,001	26%
<b>REVENUE</b>								
State Revenue								
PERS On-Behalf Payments	\$ 0	\$ 0	\$ 8,427	\$ 8,427	\$ 0	\$ 0	\$ (8,427)	-100%
Local Revenue								
Small Business Development Center Program Income	\$ 49,899	\$ 0	\$ 0	\$ 0	\$ 49,899	\$ 49,899	\$ 49,899	na
Cash Match Program	890,420	11,233	11,233	11,233	1,075,987	1,075,987	1,064,754	9479%
Community Education	87,121	17,950	17,950	17,950	124,821	124,821	106,871	595%
Contract Education	45,743	45,042	45,042	45,042	8,000	8,000	(37,042)	-82%
Interest	26,850	26,788	26,788	26,788	14,800	14,800	(11,988)	-45%
Other Local Revenue	0	398	398	398	0	0	(398)	-100%
Total Local Revenue	\$ 1,100,033	\$ 101,411	\$ 101,411	\$ 101,411	\$ 1,273,507	\$ 1,273,507	\$ 1,172,096	1156%
<b>TOTAL REVENUE</b>	\$ 1,100,033	\$ 109,838	\$ 109,838	\$ 109,838	\$ 1,273,507	\$ 1,273,507	\$ 1,163,669	1059%
<b>EXPENDITURES</b>								
ACADEMIC SALARIES								
Academic Hourly Non-Instructional Salaries	\$ 0	\$ 0	\$ 9,805	\$ 9,805	\$ 4,800	\$ 4,800	\$ (5,005)	-51%
CLASSIFIED SALARIES								
Classified Manager/Supervisor Salaries	\$ 59,436	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	na
Classified Hourly Non-Instructional Salaries	53,800	7,330	7,330	7,330	46,000	46,000	38,670	528%
Classified Hourly Instructional Salaries	0	1,122	1,122	1,122	0	0	(1,122)	-100%
TOTAL CLASSIFIED SALARIES	\$ 113,236	\$ 8,452	\$ 8,452	\$ 8,452	\$ 46,000	\$ 46,000	\$ 37,548	444%
BENEFITS	\$ 37,957	\$ 11,696	\$ 11,696	\$ 11,696	\$ 6,576	\$ 6,576	\$ (5,120)	-44%

**Long Beach Community College District  
2020-2021 Adopted Budget  
Contract/Community Education Fund**

	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>SUPPLIES AND MATERIALS</b>					
Hospitality	\$ 4,500	\$ 557	\$ 4,500	\$ 3,943	708%
Other Supplies	18,405	663	16,005	15,342	2314%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 22,905</b>	<b>\$ 1,220</b>	<b>\$ 20,505</b>	<b>\$ 19,285</b>	<b>1581%</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 828,056	\$ 1,365	\$ 1,110,736	\$ 1,109,371	81273%
Travel and Conferences	8,250	567	6,750	6,183	1090%
Staff Development	1,000	0	1,000	1,000	na
Dues and Memberships	2,700	0	1,500	1,500	na
Utilities	5,400	9,294	8,650	(644)	-7%
Rents, Building Repair, Maintenance and Equipment Repair	1,000	629	0	(629)	-100%
Appraisals	0	1,759	0	(1,759)	-100%
Fingerprinting	426	0	500	500	na
Postage	0	31	500	469	1513%
Online Software Licensing	15,264	5,998	20,475	14,477	241%
Other Services and Expenses	0	1,107	0	(1,107)	-100%
Indirect Costs	(69,115)	(70,698)	(54,226)	16,472	23%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 792,981</b>	<b>\$ (49,948)</b>	<b>\$ 1,095,885</b>	<b>\$ 1,145,833</b>	<b>2294%</b>
<b>CAPITAL OUTLAY</b>					
Equipment	\$ 0	\$ (5)	\$ 0	\$ 5	100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 967,079</b>	<b>\$ (18,780)</b>	<b>\$ 1,173,766</b>	<b>\$ 1,192,546</b>	<b>6350%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Contract/Community Education Fund**

	<u>ADOPTED BUDGET 2019-2020</u>	<u>UNAUDITED ACTUAL 2019-2020</u>	<u>ADOPTED BUDGET 2020-2021</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund for Instructional Departments	\$ 3,043	\$ 2,617	\$ 1,351	\$ (1,266)	-48%
<b>TOTAL OTHER OUTGO</b>	<u>\$ 3,043</u>	<u>\$ 2,617</u>	<u>\$ 1,351</u>	<u>\$ (1,266)</u>	<u>-48%</u>
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 970,122</b>	<b>\$ (16,163)</b>	<b>\$ 1,175,117</b>	<b>\$ 1,191,280</b>	<b>7370%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 129,911</b>	<b>\$ 126,001</b>	<b>\$ 98,390</b>	<b>\$ (27,611)</b>	<b>-22%</b>
Plus Beginning Balance	487,664	487,664	613,665	126,001	26%
<b>ENDING BALANCE</b>	<u>\$ 617,575</u>	<u>\$ 613,665</u>	<u>\$ 712,055</u>	<u>\$ 98,390</u>	<u>16%</u>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Assigned Reserve	\$ 617,575	\$ 613,665	\$ 712,055	\$ 98,390	16%

**Long Beach Community College District  
2020-2021 Adopted Budget**

**General Obligation Bond Funds**

**2008 Measure E General Obligation Bonds**

A total of \$440 million was authorized under 2008 Measure E in February 2008 by the voters. The first \$48.4 million of the 2008 Measure E General Obligation Bonds (Series A) were sold in July 2008. Bond Anticipation Notes (BAN) totaling \$150 million were issued in January 2010. The BAN was repaid as scheduled in January 2013. On December 12, 2012, \$237 million in 2008 Election, 2012 Series B bonds were issued. \$150 million of the proceeds were used to pay the BAN principal. The remaining proceeds paid for BAN interest and bond construction projects.

On February 25, 2014, \$11,825,000 in 2008 Election, 2014 Series C refunding bonds (federally taxable) were issued. These bonds were used for a partial advance refunding of the 2008 Election, 2008 Series A bonds. This refunding saves District taxpayers approximately \$2.3 million in future property taxes (\$0.8 million net present value – NPV).

On August 28, 2014, \$43,200,000 in 2002 Election, 2014 Series E refunding bonds were issued. These bonds were used for an advance refunding of a portion of the outstanding 2002 Election, 2007 Series D bonds. This refunding saves District taxpayers approximately \$3.1 million in future property taxes (\$2.3 million NPV).

On June 9, 2015, \$32,545,000 in 2015 Series F refunding bonds were issued. The bonds were used to effect the current refunding of a portion of the 2005 Series B bonds and the advanced refunding of a portion of the 2008 Series A bonds. This refunding saves District taxpayers approximately \$4.6 million in future property taxes (\$3.7 million NPV).

On September 7, 2016, \$3.2 million in federally taxable, 2016 Series D general obligation bonds were sold to continue to fund the construction projects.

On December 14, 2017, \$83,490,000 in 2008 Election, 2017 Series G refunding bonds were issued. These bonds were used for an advance refunding of a portion of the outstanding 2008 Election, 2012 Series B bonds.



**Long Beach Community College District  
2020-2021 Adopted Budget**

**General Obligation Bond Funds**

This refunding saves District taxpayers approximately \$38.4 million in future property taxes (\$21.4 million NPV).

On October 8, 2019, \$67,415,000 in 2019 Series H Refunding Bonds (Federally Taxable) were issued. The net proceeds of the Series H Bonds are being used for the advance refunding of a portion of the 2002 Election Series A and the advance refunding of a portion of the 2008 Election, 2012 Series B bonds. This refunding saves District taxpayers \$23.1 million in future property taxes (\$8.7 million NPV).

**2016 Measure LB General Obligation Bonds**

A total of \$850 million was authorized under 2016 Measure LB in June 2016 by the voters. On September 7, 2016, \$80.8 million (\$9.0 million federally taxable, 2016 Series A and \$72.8 million tax exempt, 2016 Series B) General Obligation Bonds were sold to continue to fund construction projects.

On October 8, 2019, \$130,000,000 in 2016 Election, 2019 Series C general obligation bonds were issued to continue to fund construction projects.

**2008 Measure E and 2016 Measure LB Projects**

The projects funded by the 2008 Measure E and the 2016 Measure LB will continue to further the modernization of Long Beach City College in accordance with the 2041 Unified Master Plan on two campuses, the Pacific Coast Campus and the Liberal Arts Campus. The description below outlines some of the larger projects planned for the fiscal year 2020-21.

**Long Beach Community College District  
2020-2021 Adopted Budget**

**General Obligation Bond Funds**

**Districtwide Projects**

Energy Efficiency Measure 2

The Energy Efficiency Measure 2 (EEM-2) projects are the second phase of projects within the Long Beach City College Integrated Energy Master Plan. EEM 2 comprises of four separate projects referenced as EEM 2A, 2B, 2C and 2D. EEM-2A has identified deep energy retrofits that will require Division of State Architect approval and will complement the low-cost measures that have already been implemented. EEM-2B consists of a solar panel car port structures at both the Liberal Arts Campus and Pacific Coast Campus and will dramatically reduce the purchased energy expenditures at both campuses, thus reducing General Fund expenditures. EEM-2B is currently in the preliminary design and planning stage. EEM-2C consists of the installation of phase change materials (PCM) as an HVAC control strategy, which reduces the energy consumption required to maintain and stabilize the indoor environment. EEM-2D consists of the installation of Electrical Vehicle Charging Stations at both LAC and PCC, to encourage the use of electrical vehicles for commuting faculty, students and staff. EEM-2D has been completed.

**Pacific Coast Campus**

Parking Structure – Building P2

The project includes the new construction of an approximately 550 vehicle parking structure at the corner of Walnut Avenue and Pacific Coast Highway. The parking structure will include photovoltaic solar panels on the top of the structure. The project is currently under construction and utilizes the design-build delivery method. Construction will be complete in Winter 2020.

Construction Trades Phase 1 – Building MM

This project involves a major renovation of the existing 13,288 gross square foot facility, which was constructed in 1957, as well as construction of a new 4,531 gross square foot addition to the building. The previously

**Long Beach Community College District  
2020-2021 Adopted Budget**

**General Obligation Bond Funds**

submitted and approved final project proposal (FPP) has been funded in the Governor's budget for 2017/2018. State funding of nearly \$7 million will be provided to help offset the construction cost of this project. Renovation includes upgrading of the facility including electrical systems, data communication systems, ADA access compliance, HVAC system replacement, lighting, plumbing, and aesthetic improvements. The project is currently out to bid. Construction is anticipated to start in Fall 2020.

Construction Trades Phase II – Building MM

This project includes demolition of the east wing of the MM building and the south wing of the MM building and the construction of 19,383 gross square feet (GSF) with 14,740 assignable square feet (ASF) comprised of 2,000 ASF lecture, 8,800 ASF lab, 2,090 ASF office, and 1,850 of other space to be constructed on the demolition site. The new structures will include program space for Trades and Industrial Technology, Horticulture, Interdisciplinary, Underwater Robotics, and Archeology (Anthropology) courses. The previously submitted and approved final project proposal (FPP) has been funded in the Governor's budget for 2020/2021. State funding of approximately \$16 million will be provided to help offset the construction cost of this project. The project is about to start the design phase. Construction is anticipated to start in Fall 2022.

**Liberal Arts Campus**

ADA Site and Building Barrier Removal Projects

These projects will address ADA barrier items identified in LBCC's most recent Title II ADA Transition Plan Survey. The scope of these projects prioritize areas of the campus in coordination with the 2041 Master Plan. These projects will address Buildings A, C, D, I, L, T, V, X, Z, P1 Parking Structure, Exterior Pathways, and Exterior Features. The projects will be bid out separately. ADA Building Barrier Removal is currently at DSA for plan check review and ADA Site Barrier Removal is starting the bid process.

**Long Beach Community College District  
2020-2021 Adopted Budget**

**General Obligation Bond Funds**

Auditorium – Building J

Building J involves the complete renovation of this 37,878 gross square foot auditorium building that was built in 1956. The project will include adding 14,119 gross square feet in the northwest corner as a second floor addition to accommodate dance and theater classes, storage and offices. In addition, the project will include the installation of air conditioning systems as well as general refurbishment of the aging facility to improve electrical power systems, address plumbing issues, provide enhanced telecommunication capability, upgrade lighting and make aesthetic improvements. ADA compliance items to be updated will include a new elevator for access to the basement area and second floor. In addition, the auditorium and lobby space will have a fire suppression system installed along with a voice annunciated fire alarm system. Construction began in January 2018 and will be complete in Fall 2020.

Kinesiology Labs and Aquatic Center – Building W

This project is a renovation of the physical education outdoor playing fields to better accommodate instructional needs as well as intercollegiate athletics. Scope of work includes demolition of the existing spaces for new construction, to include supporting structures and utilities, of the following spaces: Aquatics Center, a full size soccer practice field, full size soccer field, six tennis courts, five sand volleyball courts, parking stalls and softball field. The Aquatic Center portion of the project involves construction of a new 50 meter x 25 yard pool. Scope of work also includes construction of support structure that is approximately 12,000 square feet to provide showers, locker rooms, storage, pool equipment and office space. The new pool will be constructed along Carson Street to better accommodate its increased space needs. Construction began in February 2020 and will be complete Spring 2022.

Liberals Arts Classroom Building – Building M

The project has moved up in priority, as the previously submitted and approved final project proposal (FPP) has been funded in the Governor's budget for 2017/2018. State funding of nearly \$21 million will be provided to help offset the construction cost of this project. This project will replace two buildings (Buildings M & N) constructed in 1935. The current facilities are aging and in need of significant repair. The heating and cooling

**Long Beach Community College District  
2020-2021 Adopted Budget**

**General Obligation Bond Funds**

systems are outdated and the electrical systems are insufficient to meet current demands for technology and those teaching methodologies supported by these new technologies. ADA compliant access has also been a problem with Building M that requires attention.

The project scope includes construction of an 81,970 gross square foot building to provide new classrooms, laboratory facilities, a modern technology center for the computer information systems and business technology departments, faculty offices, and support areas for general education instruction. Included within the new building will be meeting/conference areas as well as some larger classrooms to support educational objectives. This project will utilize a design-build delivery method. C.W. Driver is the Design-Build entity and the project is currently in construction and will be complete Fall 2022.

Central Plant Expansion – Building X

The Central Plant Expansion project is meant to address the demands of future building growth, as outlined in the 2041 Facilities Master Plan (FMP), and best energy management practices. New buildings at LAC that will be coming online will increase the demands on the existing central plant, thus reducing the effectiveness of the existing central plant to serve the LAC. This project, which will modify the existing central plant, includes replacement of an existing 300 ton chiller with a new 900 ton chiller, replacement of the existing eight chilled water and condenser water pumps, and replacement of the four existing cooling towers. These upgrades will maintain redundancy in the chilled water system for LAC. The project is currently in construction and will be complete in Fall 2020.

Liberals Arts Classroom Building – Buildings G/H Music Theater/Complex

The project has moved up in priority, as the previously submitted and approved final project proposal (FPP) has been funded in the Governor’s budget for 2019/2020. State funding of \$17.5 million will be provided to help offset the construction cost of this project. This project will demolish two adjacent buildings, buildings G and H constructed in 1952 and 1980, respectively. Building G is currently 66 years of age and had some renovations completed in 1993, but continues to struggle to meet both instructional as well as ADA

**Long Beach Community College District  
2020-2021 Adopted Budget**

**General Obligation Bond Funds**

compliance needs. The replacement building will address two critical goals of the College: (1) modernize existing facilities that are of significant age, and (2) improve the efficiency of the heating and electrical systems that are outdated and no longer support the academic needs. The scope will include 37,494 ASF of reconstructed space. This project supports the academic programs of Music, Theatre Arts and Radio/Television. The project is currently in the design phase and construction is anticipated to begin in Spring 2022.

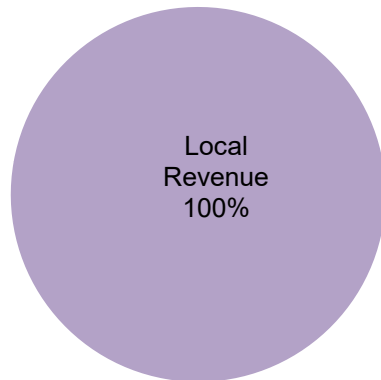
Long Beach Community College District  
2020-2021 Adopted Budget

General Obligation Bond Funds

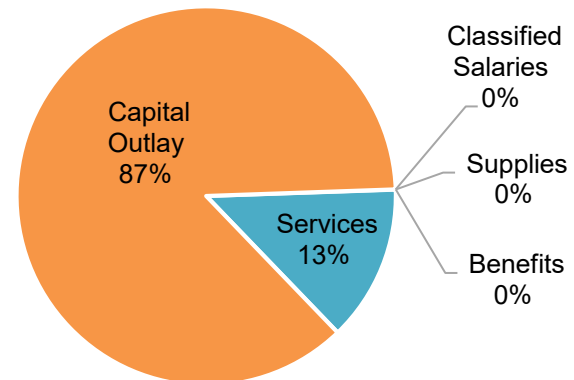
2008 Measure E

The pie charts below present a graphic picture of the 2008 Measure E General Obligation Bond Fund (Fund #46) budgeted revenues and expenditures broken out by the major account groups. As shown in the revenue chart below, all of the revenue in this fund is from local sources. Bond fund budgets include plans for their entire remaining approved funds. Measure LB funds are currently being used for ongoing construction projects. So, we do not expect activity in the Measure E fund for several years.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups



**Long Beach Community College District**  
**2020-2021 Adopted Budget**  
**General Obligation Bond Fund**  
**2008 Measure E**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>BEGINNING BALANCE</b>	\$ <u>62</u>	\$ <u>62</u>	\$ <u>132</u>	\$ <u>70</u>	<u>113%</u>
<b>REVENUE</b>					
Bond Proceeds	\$ 151,412,324	\$ 0	\$ 151,412,324	\$ 151,412,324	na
Interest	<u>0</u>	<u>70</u>	<u>0</u>	<u>(70)</u>	<u>-100%</u>
<b>TOTAL REVENUE</b>	\$ <u>151,412,324</u>	\$ <u>70</u>	\$ <u>151,412,324</u>	\$ <u>151,412,254</u>	<u>216303220%</u>
<b>EXPENDITURES</b>					
<b>SUPPLIES AND MATERIALS</b>					
Supplies and Materials	\$ 28,033	\$ 0	\$ 28,033	\$ 28,033	na
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 13,480,678	\$ 0	\$ 14,542,832	\$ 14,542,832	na
Insurance	2,016,492	0	2,016,492	2,016,492	na
Rents, Building Repair, Maintenance and Equipment Repair	154,073	0	64,366	64,366	na
Legal	187,898	0	187,898	187,898	na
Postage	1,773	0	1,773	1,773	na
Online Software Licensing	9,599	0	9,599	9,599	na
Other Services and Expenses	<u>309,381</u>	<u>0</u>	<u>261,020</u>	<u>261,020</u>	<u>na</u>
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	\$ <u>16,159,894</u>	\$ <u>0</u>	\$ <u>17,083,980</u>	\$ <u>17,083,980</u>	<u>na</u>



**Long Beach Community College District**  
**2020-2021 Adopted Budget**  
**General Obligation Bond Fund**  
**2008 Measure E**

	<u>ADOPTED BUDGET 2019-2020</u>	<u>UNAUDITED ACTUAL 2019-2020</u>	<u>ADOPTED BUDGET 2020-2021</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
CAPITAL OUTLAY					
Site Improvements	\$ 6,313,426	\$ 0	\$ 3,549,498	\$ 3,549,498	na
Buildings and Additions	70,409,041	0	104,424,643	104,424,643	na
Equipment	3,004,823	0	3,004,823	3,004,823	na
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 79,727,290</b>	<b>\$ 0</b>	<b>\$ 110,978,964</b>	<b>\$ 110,978,964</b>	<b>na</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 95,915,217</b>	<b>\$ 0</b>	<b>\$ 128,090,977</b>	<b>\$ 128,090,977</b>	<b>na</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 55,497,107</b>	<b>\$ 70</b>	<b>\$ 23,321,347</b>	<b>\$ 23,321,277</b>	<b>33316110%</b>
Plus Beginning Balance	62	62	132	70	113%
<b>ENDING BALANCE</b>	<b>\$ 55,497,169</b>	<b>\$ 132</b>	<b>\$ 23,321,479</b>	<b>\$ 23,321,347</b>	<b>17667687%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve					
Reserve for Contingencies	\$ 55,497,169	\$ 132	\$ 23,321,479	\$ 23,321,347	17667687%

Long Beach Community College District  
2020-2021 Adopted Budget

General Obligation Bond Funds

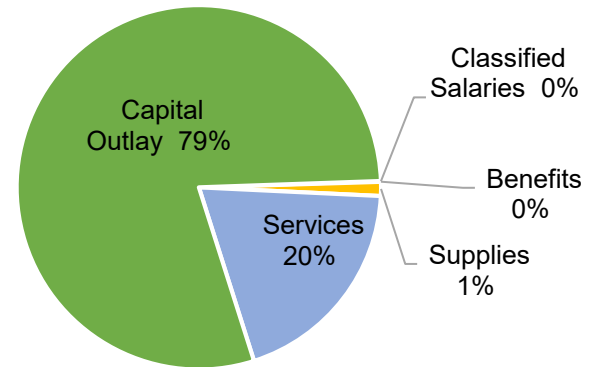
2016 Measure LB

The pie charts below present a graphic picture of the 2016 Measure LB General Obligation Bond Fund (Fund #47) budgeted revenues and expenditures broken out by the major account groups. As shown in the revenue chart below, all of the revenue in this fund is from local sources.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups



**Long Beach Community College District  
2020-2021 Adopted Budget  
General Obligation Bond Fund  
2016 Measure LB**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>BEGINNING BALANCE</b>	<u>\$ 22,543,406</u>	<u>\$ 22,543,406</u>	<u>\$ 100,638,741</u>	<u>\$ 78,095,335</u>	<u>346%</u>
<b>REVENUE</b>					
Bond Proceeds	\$ 768,210,000	\$ 130,000,000	\$ 638,210,000	\$ 508,210,000	391%
Interest	1,743,805	1,588,882	1,115,699	(473,183)	-30%
<b>TOTAL REVENUE</b>	<u>\$ 769,953,805</u>	<u>\$ 131,588,882</u>	<u>\$ 639,325,699</u>	<u>\$ 507,736,817</u>	<u>386%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Manager/Supervisor Salaries	\$ 258,834	\$ 173,619	\$ 271,156	\$ 97,537	56%
Classified Non-Instructional Salaries	68,648	68,510	72,699	4,189	6%
Classified Hourly Non-Instructional Salaries	19,623	8,573	17,126	8,553	100%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 347,105</u>	<u>\$ 250,702</u>	<u>\$ 360,981</u>	<u>\$ 110,279</u>	<u>44%</u>
<b>BENEFITS</b>	\$ 175,919	\$ 129,357	\$ 187,737	\$ 58,380	45%
<b>SUPPLIES AND MATERIALS</b>					
Supplies and Materials	\$ 9,114,384	\$ 17,451	\$ 9,089,051	\$ 9,071,600	51983%

**Long Beach Community College District  
2020-2021 Adopted Budget  
General Obligation Bond Fund  
2016 Measure LB**

	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 104,403,653	\$ 5,096,604	\$ 101,170,329	\$ 96,073,725	1885%
Insurance	18,919,782	1,585,639	16,827,896	15,242,257	961%
Rents, Building Repair, Maintenance and Equipment Repair	3,506,824	255,698	3,219,126	2,963,428	1159%
Legal	870,686	139,686	1,378,096	1,238,410	887%
Postage	10,026	39	9,987	9,948	25508%
Cost of Issuance	0	302,915	0	(302,915)	-100%
Online Software Licensing	1,510,004	81,315	1,435,774	1,354,459	1666%
Other Services and Expenses	20,229,770	72,677	17,623,144	17,550,467	24149%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 149,450,745</b>	<b>\$ 7,534,573</b>	<b>\$ 141,664,352</b>	<b>\$ 134,129,779</b>	<b>1780%</b>
<b>CAPITAL OUTLAY</b>					
Site Improvements	\$ 60,276,590	\$ 738,792	\$ 18,784,897	\$ 18,046,105	2443%
Buildings and Additions	457,369,705	41,119,290	458,355,557	417,236,267	1015%
Equipment	102,655,005	3,703,382	103,965,154	100,261,772	2707%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 620,301,300</b>	<b>\$ 45,561,464</b>	<b>\$ 581,105,608</b>	<b>\$ 535,544,144</b>	<b>1175%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 779,389,453</b>	<b>\$ 53,493,547</b>	<b>\$ 732,407,729</b>	<b>\$ 678,914,182</b>	<b>1269%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ (9,435,648)</b>	<b>\$ 78,095,335</b>	<b>\$ (93,082,030)</b>	<b>\$ (171,177,365)</b>	<b>-219%</b>
Plus Beginning Balance	22,543,406	22,543,406	100,638,741	78,095,335	346%
<b>ENDING BALANCE</b>	<b>\$ 13,107,758</b>	<b>\$ 100,638,741</b>	<b>\$ 7,556,711</b>	<b>\$ (93,082,030)</b>	<b>-92%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve					
Reserve for Contingencies	\$ 13,107,758	\$ 100,638,741	\$ 7,556,711	\$ (93,082,030)	-92%

**Long Beach Community College District  
2020-2021 Adopted Budget**

**Retiree Health Fund**

Retiree current health benefit costs and liabilities for future costs are budgeted and recorded in the Retiree Health Fund. Retiree health benefits are often referred to as Other Post-Employment Benefits (OPEB). As of our most recent actuarial study dated June 30, 2019, the total actuarially determined liability (Total OPEB Liability – TOL) for current and future retirees is \$36,301,571. Due to the implementation of GASB 74/75, the Annual Required Contribution (ARC) is no longer part of the actuarial study. For budgeting purposes, our actuary has provided a calculation of the Actuarially determined ARC, which is \$4,136,003 or 5.47% of covered payroll.

Per the Chancellor's Office accounting advisory dated June 14, 2010, categorical programs can only be charged OPEB (Other Post-Employment Benefits) costs for current eligible employees. Therefore, only 3.10% of the 5.47% is applicable to all eligible employees. The Unrestricted General Fund will transfer any additional funds needed to reach our ARC amount of \$4,136,003 into the Retiree Health Fund.

On January 24, 2006, the Board of Trustees authorized participation in the Futuris Program, which provides professional investment management services for the irrevocable trust portion of the Retiree Health Fund. Our contribution for the ARC normal costs related to 2019-20 federally funded salaries was \$55,428 which was deposited into the irrevocable trust in August 2020.

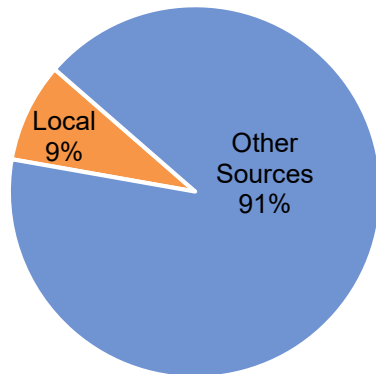
The ARC amount noted above is a minor change from the prior actuarial study. Several factors impact the ARC valuation, including: 1) changes in the number of participants, 2) effects of regulation changes, 3) changes in health insurance premiums, and 4) changes in the investment in the irrevocable trust. With the implementation of GASB 68 & 71 for pension liabilities in 2014-15 and the implementation of GASB 74 and 75 for retiree health liabilities, actuaries are compelled to use similar assumptions and methodologies to those used by STRS and PERS actuaries. Increases in health insurance premiums (4.2% increase for 2020-21) impact the ARC. Increases to assets in the irrevocable trust decreases the overall liability and the ARC. We implemented GASB 74 and 75 for the 2016-17 fiscal year, which required presenting full unfunded OPEB liabilities on our audited financial statements. As of June 30, 2020, the market value of the investment in the irrevocable trust was \$9,100,378.

Long Beach Community College District  
2020-2021 Adopted Budget

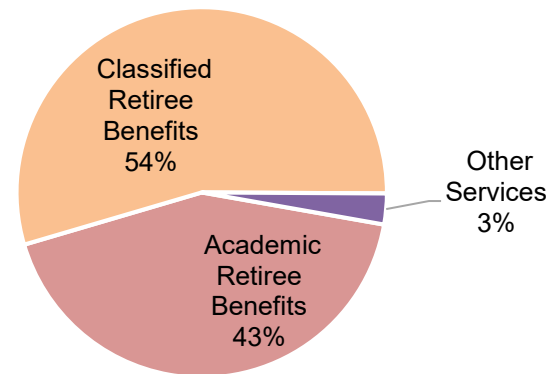
Retiree Health Fund

The pie charts below present a graphic picture of the Retiree Health Fund budgeted revenues and expenditures broken out by the major account groups.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups



**Long Beach Community College District  
2020-2021 Adopted Budget  
Retiree Health Fund**

	ADOPTED BUDGET		UNAUDITED ACTUAL		ADOPTED BUDGET		CHANGE	
	2019-2020	2019-2020	2019-2020	2019-2020	2020-2021	2020-2021	AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ 31,500,303	\$ 31,500,303	\$ 33,693,008	\$ 2,192,705				7%
<b>REVENUE</b>								
Local Revenue								
Interest	\$ 417,000	\$ 369,694	\$ 190,400	\$ (179,294)				-48%
Dividend Income	440,000	501,945	200,000	(301,945)				-60%
<b>TOTAL REVENUE</b>	<b>\$ 857,000</b>	<b>\$ 871,639</b>	<b>\$ 390,400</b>	<b>\$ (481,239)</b>				<b>-55%</b>
<b>OTHER FINANCING SOURCES</b>								
From Composite Benefits Rate	\$ 2,332,879	\$ 3,692,954	\$ 2,345,973	\$ (1,346,981)				-36%
From Unrestricted General Fund for Unfunded UAAL Contribution	1,779,839	443,049	1,790,030	1,346,981				304%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 4,112,718</b>	<b>\$ 4,136,003</b>	<b>\$ 4,136,003</b>	<b>\$ 0</b>				<b>0%</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 4,969,718</b>	<b>\$ 5,007,642</b>	<b>\$ 4,526,403</b>	<b>\$ (481,239)</b>				<b>-10%</b>
<b>EXPENDITURES</b>								
Academic Retiree Benefits	\$ 1,877,384	\$ 1,274,594	\$ 1,348,611	\$ 74,017				6%
Classified Retiree Benefits	1,857,874	1,463,121	1,726,996	263,875				18%
Other Services and Expenses	78,000	77,222	85,000	7,778				10%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,813,258</b>	<b>\$ 2,814,937</b>	<b>\$ 3,160,607</b>	<b>\$ 345,670</b>				<b>12%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 1,156,460</b>	<b>\$ 2,192,705</b>	<b>\$ 1,365,796</b>	<b>\$ (826,909)</b>				<b>-38%</b>
Plus Beginning Balance	31,500,303	31,500,303	33,693,008	2,192,705				7%
<b>ENDING BALANCE</b>	<b>\$ 32,656,763</b>	<b>\$ 33,693,008</b>	<b>\$ 35,058,804</b>	<b>\$ 1,365,796</b>				<b>4%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>								
Restricted Reserve								
Futuris Irrevocable Trust	\$ 9,115,655	\$ 9,100,378	\$ 9,270,806	\$ 170,428				2%
Committed Reserve								
Actuarial Accrued Liability	23,541,108	24,592,630	25,787,998	1,195,368				5%
<b>TOTAL FUND BALANCE</b>	<b>\$ 32,656,763</b>	<b>\$ 33,693,008</b>	<b>\$ 35,058,804</b>	<b>\$ 1,365,796</b>				<b>4%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget**

**Self Insurance Fund**

Education Code Section 72506(d) authorizes community college districts to establish a separate self insurance fund for the purpose of covering the property and liability claims of the District, its officers, agents, and employees. The District belongs to the Statewide Association of Community Colleges (SWACC) Joint Powers Authority for up to \$1,000,000 comprehensive liability insurance and up to \$250,000 for property insurance coverage. The District belongs to the School's Association for Excess Risk (SAFER) Joint Powers Authority for excess insurance coverage for liability losses in excess of \$1,000,000 up to \$50,000,000, and in excess of \$250,000 up to \$250,250,000 for excess property coverage. These pools have stabilized the cost of insurance coverage in recent years.

Our deductibles (member retained limit) for insurance are as follows:

- Liability \$10,000
- Property \$ 5,000
- Student Professional Liability \$ 5,000
- Crime \$ 2,500
- Cyber Liability \$25,000
- Equipment Breakdown \$ 5,000

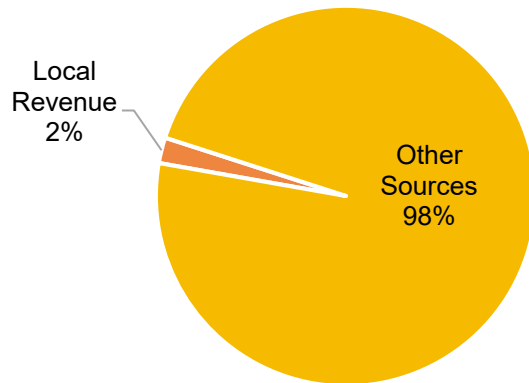


Long Beach Community College District  
2020-2021 Adopted Budget

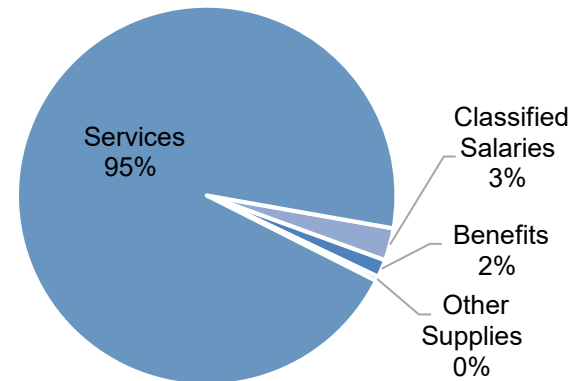
Self Insurance Fund

The pie charts below present a graphic picture of the Self Insurance Fund budgeted revenues and expenditures broken out by the major account groups.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups



**Long Beach Community College District  
2020-2021 Adopted Budget  
Self Insurance Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>BEGINNING BALANCE</b>	\$ 3,772,267	\$ 3,772,267	\$ 3,854,979	\$ 82,712	2%
<b>REVENUE</b>					
Interest	\$ 48,115	\$ 33,152	\$ 26,500	\$ (6,652)	-20%
PERS On-Behalf Payments	0	2,848	0	(2,848)	-100%
<b>TOTAL REVENUE</b>	<b>\$ 48,115</b>	<b>\$ 36,000</b>	<b>\$ 26,500</b>	<b>\$ (9,500)</b>	<b>-26%</b>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 1,186,000	\$ 1,186,000	\$ 1,186,000	\$ 0	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 1,186,000</b>	<b>\$ 1,186,000</b>	<b>\$ 1,186,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 1,234,115</b>	<b>\$ 1,222,000</b>	<b>\$ 1,212,500</b>	<b>\$ (9,500)</b>	<b>-1%</b>
<b>EXPENDITURES</b>					
Classified Non-Instructional Salaries	\$ 40,257	\$ 40,540	\$ 43,083	\$ 2,543	6%
Benefits	21,336	24,334	23,265	(1,069)	-4%
Other Supplies	6,000	4,556	6,000	1,444	32%
Professional Services	8,500	571	8,500	7,929	1389%
Travel and Conferences	2,900	1,537	3,200	1,663	108%
Dues and Memberships	150	150	150	0	0%
Insurance Premiums Casualty/Liability	1,084,267	989,605	1,247,750	258,145	26%
Miscellaneous Insurance Expense	132,000	76,755	157,600	80,845	105%
Legal Services	47,000	0	47,000	47,000	na
Online Software Licensing	5,000	1,240	5,000	3,760	303%
Other Services and Expenses	11,000	0	11,000	11,000	na
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,358,410</b>	<b>\$ 1,139,288</b>	<b>\$ 1,552,548</b>	<b>\$ 413,260</b>	<b>36%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Self Insurance Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ (124,295)	\$ 82,712	\$ (340,048)	\$ (422,760)	-511%
Plus Beginning Balance	3,772,267	3,772,267	3,854,979	82,712	2%
<b>ENDING BALANCE</b>	<b>\$ 3,647,972</b>	<b>\$ 3,854,979</b>	<b>\$ 3,514,931</b>	<b>\$ (340,048)</b>	<b>-9%</b>
 <b>FUND BALANCE CLASSIFICATIONS</b>					
Committed Reserve	\$ 3,647,972	\$ 3,854,979	\$ 3,514,931	\$ (340,048)	-9%

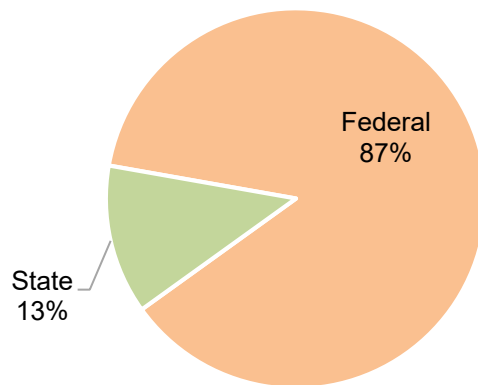
Long Beach Community College District  
2020-2021 Adopted Budget

Student Financial Aid Fund

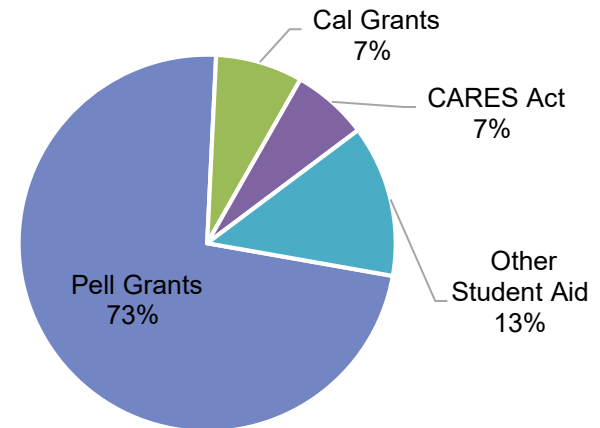
Effective July 1, 1984, the District was required to maintain a separate fund for the deposit and direct payment of government-funded Student Financial Aid. Included in the Student Financial Aid Fund are: Extended Opportunity Programs and Services (EOPS); Perkins Loans (formerly NDSL); Federal Supplemental Education Opportunity Grants (FSEOG); Cal Grants; Federal Pell Grants; Cooperative Agencies Resources Education (CARE) program; the W. D. Ford Direct Stafford Loans; and Federal CARES Act funding for student emergency aid.

The pie charts below present a graphic picture of the Student Financial Aid Fund budgeted revenues and expenditures broken out by the major account groups. As shown in the expense chart below, all of the expense in this fund is for student aid.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups



**Long Beach Community College District  
2020-2021 Adopted Budget  
Student Financial Aid Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>BEGINNING BALANCE</b>	\$ <u>121,523</u>	\$ <u>121,523</u>	\$ <u>121,523</u>	\$ <u>0</u>	<u>0%</u>
<b>REVENUE</b>					
Federal Revenue					
Americorps National Service Awards	\$ 80,000	\$ 120,703	\$ 110,000	\$ (10,703)	-9%
Coronavirus Aid, Relief, and Economic Security Act (CARES)	0	3,305,500	3,665,764	360,264	11%
Pell Grants	35,778,847	40,302,541	41,000,000	697,459	2%
Supplemental Education Opportunity Grants (SEOG)	942,097	636,174	998,306	362,132	57%
W. D. Ford Direct Stafford Loan	3,480,000	3,372,266	3,268,000	(104,266)	-3%
Total Federal Revenue	\$ <u>40,280,944</u>	\$ <u>47,737,184</u>	\$ <u>49,042,070</u>	\$ <u>1,304,886</u>	<u>3%</u>
State Revenue					
Cal Grants	\$ 2,900,000	\$ 4,199,314	\$ 4,200,000	\$ 686	0%
Cooperative Agencies Resources Education (CARE)	138,000	138,000	138,000	0	0%
Cooperating Agencies Foster Youth Education Support (CAFYES)	50,000	50,000	50,000	0	0%
Extended Opportunity Programs and Services	400,677	400,677	400,677	0	0%
Homeless and Housing Insecure Pilot	0	6,375	40,000	33,625	527%
Student Equity and Achievement Program	0	441,050	50,000	(391,050)	-89%
Student Success Completion	2,224,753	2,576,754	2,224,753	(352,001)	-14%
Total State Revenue	\$ <u>5,713,430</u>	\$ <u>7,812,170</u>	\$ <u>7,103,430</u>	\$ <u>(708,740)</u>	<u>-9%</u>
Local Revenue					
Pritzker Foster Care Initiative	\$ 0	\$ 18,300	\$ 30,522	\$ 12,222	67%
<b>Prior Year Carryover</b>					
Student Success Completion	\$ 204,901	\$ 44,228	\$ 0	\$ (44,228)	-100%
<b>TOTAL REVENUE</b>	<u>\$ 46,199,275</u>	<u>\$ 55,611,882</u>	<u>\$ 56,176,022</u>	<u>\$ 564,140</u>	<u>1%</u>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Student Financial Aid Fund**

	<u>ADOPTED BUDGET 2019-2020</u>	<u>UNAUDITED ACTUAL 2019-2020</u>	<u>ADOPTED BUDGET 2020-2021</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
<b>OTHER FINANCING SOURCES</b>					
INTERFUND TRANSFERS IN					
From Unrestricted General Fund	\$ 0	\$ 4,235	\$ 0	\$ (4,235)	-100%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 46,199,275</b>	<b>\$ 55,616,117</b>	<b>\$ 56,176,022</b>	<b>\$ 559,905</b>	<b>1%</b>
<b>EXPENDITURES</b>					
Americorps National Service Awards	\$ 80,000	\$ 120,701	\$ 110,000	\$ (10,701)	-9%
Cal Grants	2,900,000	4,199,671	4,200,000	329	0%
Coronavirus Aid, Relief, and Economic Security Act (CARES)	0	3,305,500	3,665,764	360,264	11%
Cooperative Agencies Resources Education (CARE)	138,000	137,984	138,000	16	0%
Cooperating Agencies Foster Youth Education Support (CAFYES)	50,000	50,000	50,000	0	0%
Extended Opportunity Programs and Services	400,677	399,777	400,677	900	0%
Homeless and Housing Insecure Pilot	0	6,375	40,000	33,625	527%
Pell Grants	35,778,847	40,302,863	41,000,000	697,137	2%
Pritzker Foster Care Initiative	0	18,300	30,522	12,222	67%
Student Equity and Achievement Program	0	441,050	50,000	(391,050)	-89%
Student Success Completion	2,429,654	2,621,458	2,224,753	(396,705)	-15%
Supplemental Education Opportunity Grants (SEOG)	942,097	635,222	998,306	363,084	57%
W. D. Ford Direct Stafford Loan	3,480,000	3,372,266	3,268,000	(104,266)	-3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 46,199,275</b>	<b>\$ 55,611,167</b>	<b>\$ 56,176,022</b>	<b>\$ 564,855</b>	<b>1%</b>
<b>OTHER OUTGO</b>					
INTERFUND TRANSFERS OUT					
To Unrestricted General Fund	\$ 0	\$ 4,950	\$ 0	\$ (4,950)	-100%
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$ 46,199,275</b>	<b>\$ 55,616,117</b>	<b>\$ 56,176,022</b>	<b>\$ 559,905</b>	<b>1%</b>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Student Financial Aid Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 0	\$ 0	\$ 0	\$ 0	na
Plus Beginning Balance	121,523	121,523	121,523	0	0%
<b>ENDING BALANCE</b>	<b>\$ 121,523</b>	<b>\$ 121,523</b>	<b>\$ 121,523</b>	<b>\$ 0</b>	<b>0%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve	\$ 121,523	\$ 121,523	\$ 121,523	\$ 0	0%

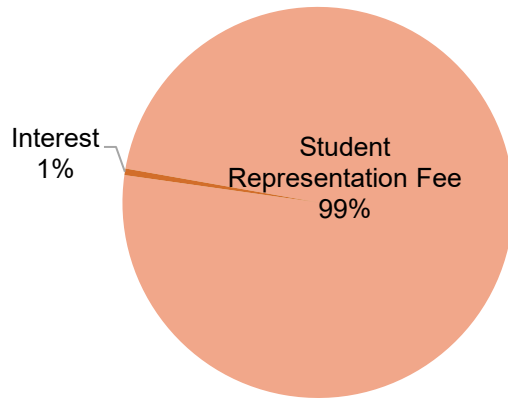
Long Beach Community College District  
2020-2021 Adopted Budget

Student Representation Fee Fund

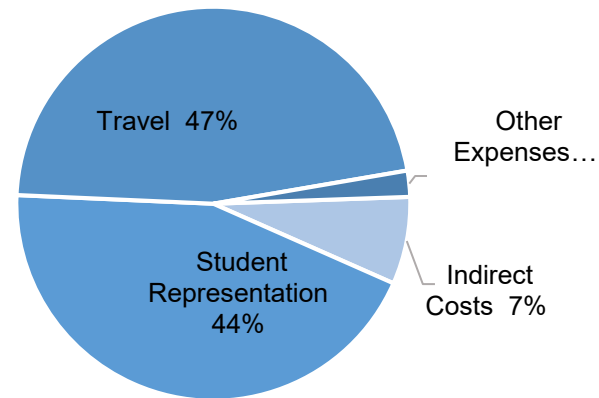
The Student Representation Fee Fund is used to account for moneys collected pursuant to EC §76060.5 that provides for a student representation fee of two dollars per semester. One dollar (\$1) of every two dollar (\$2) fee collected shall be expended to establish and provide support for governmental affairs representatives of local or statewide student body organizations who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the state government. The remaining dollar will be distributed to the Board of Governors to be expended on the establishment and to support the operations of a statewide community college student organization, recognized by the Board of Governors of the California Community Colleges.

Fees collected pursuant to EC §76060.5 shall be under the custody of the district’s chief fiscal officer and, subject to approval of the governing board, shall be deposited or invested in one or more of the following ways: in an insured bank, state-chartered savings and loan association, credit union, centralized State Treasury system, or other depository or investment as authorized by EC §76063. The funds collected are deposited at Farmers and Merchants Bank in a fully insured account.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups





**Long Beach Community College District  
2020-2021 Adopted Budget  
Student Representation Fee Fund**

	ADOPTED BUDGET 2019-2020	UNAUDITED ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	CHANGE	
				AMOUNT	PERCENT
<b>BEGINNING BALANCE</b>	\$ <u>73,423</u>	\$ <u>73,423</u>	\$ <u>86,226</u>	\$ <u>12,803</u>	<u>17%</u>
<b>REVENUE</b>					
Local Revenue					
Student Representation Fee	\$ 62,000	\$ 56,782	\$ 55,000	\$ (1,782)	-3%
Interest	400	265	300	35	13%
<b>TOTAL REVENUE</b>	\$ <u>62,400</u>	\$ <u>57,047</u>	\$ <u>55,300</u>	\$ <u>(1,747)</u>	<u>-3%</u>
<b>EXPENDITURES</b>					
<b>SUPPLIES &amp; MATERIALS</b>					
Fuel	\$ 100	\$ 0	\$ 300	\$ 300	na
Other Supplies	800	0	800	800	na
<b>TOTAL SUPPLIES AND MATERIALS</b>	\$ <u>900</u>	\$ <u>0</u>	\$ <u>1,100</u>	\$ <u>1,100</u>	<u>na</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 28,900	\$ 0	\$ 0	\$ 0	na
Travel and Conferences	25,000	15,853	25,000	9,147	58%
Postage	60	0	50	50	na
Indirect Costs	2,100	3,975	3,850	(125)	-3%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	\$ <u>56,060</u>	\$ <u>19,828</u>	\$ <u>28,900</u>	\$ <u>9,072</u>	<u>46%</u>
<b>OTHER OUTGO</b>					
To Board of Governors	\$ 0	24,416	23,650	(766)	-3%
<b>TOTAL EXPENDITURES</b>	\$ <u>56,960</u>	\$ <u>44,244</u>	\$ <u>53,650</u>	\$ <u>9,406</u>	<u>21%</u>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Student Representation Fee Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET 2019-2020	ACTUAL 2019-2020	BUDGET 2020-2021	AMOUNT	PERCENT
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 5,440	\$ 12,803	\$ 1,650	\$ (11,153)	-87%
Plus Beginning Balance	73,423	73,423	86,226	12,803	17%
<b>ENDING BALANCE</b>	<b>\$ 78,863</b>	<b>\$ 86,226</b>	<b>\$ 87,876</b>	<b>\$ 1,650</b>	<b>2%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Restricted Reserve	\$ 78,863	\$ 86,226	\$ 87,876	\$ 1,650	2%

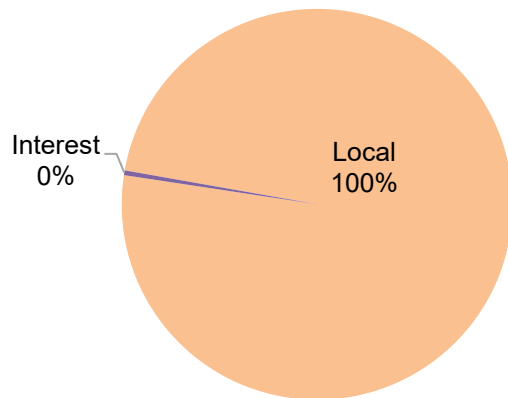
Long Beach Community College District  
2020-2021 Adopted Budget

Veterans Stadium Operations Fund

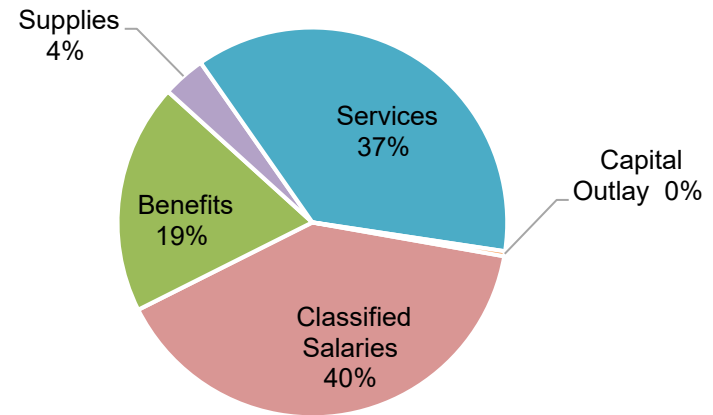
This Special Revenue Fund is 100% self-supporting. Revenues are derived from the rental of Veterans Stadium to high schools, community groups, antique and auto markets, vehicle sales, commercial filming, and miscellaneous events. With the closure of the campuses beginning March 2020 due to the coronavirus, events scheduled for the remainder of the spring and the summer have been cancelled. This has substantially reduced revenue for the fund.

The pie charts below present a graphic picture of the Veterans Stadium Fund budgeted revenues and expenditures broken out by the major account groups. As shown in the revenue chart below, all of the revenue in this fund is from local sources.

Adopted Budget 2020-21  
Revenue by Major Object Groups



Adopted Budget 2020-21  
Expenditures by Major Object Groups



**Long Beach Community College District  
2020-2021 Adopted Budget  
Veterans' Stadium Operations Fund**

	ADOPTED	UNAUDITED	ADOPTED	CHANGE	
	BUDGET	ACTUAL	BUDGET	AMOUNT	PERCENT
	2019-2020	2019-2020	2020-2021		
<b>BEGINNING BALANCE</b>	<u>\$ 793,369</u>	<u>\$ 793,369</u>	<u>\$ 510,629</u>	<u>\$ (282,740)</u>	<u>-36%</u>
<b>REVENUES</b>					
Local Revenue	\$ 1,400,000	\$ 871,572	\$ 1,000,000	\$ 128,428	15%
Interest	12,540	13,500	3,900	(9,600)	-71%
PERS On-Behalf Payments	0	34,027	0	(34,027)	-100%
<b>TOTAL REVENUE</b>	<u>\$ 1,412,540</u>	<u>\$ 919,099</u>	<u>\$ 1,003,900</u>	<u>\$ 84,801</u>	<u>9%</u>
<b>EXPENDITURES</b>					
<b>CLASSIFIED SALARIES</b>					
Classified Manager/Supervisor Salaries	\$ 108,239	\$ 107,419	\$ 97,167	\$ (10,252)	-10%
Classified Non-Instructional Salaries	386,100	360,254	415,110	54,856	15%
Classified Hourly Non-Instructional Salaries	44,000	90,530	85,000	(5,530)	-6%
<b>TOTAL CLASSIFIED SALARIES</b>	<u>\$ 538,339</u>	<u>\$ 558,203</u>	<u>\$ 597,277</u>	<u>\$ 39,074</u>	<u>7%</u>
<b>BENEFITS</b>	\$ 267,280	\$ 294,376	\$ 286,830	\$ (7,546)	-3%
<b>SUPPLIES AND MATERIALS</b>					
Other Supplies	\$ 72,650	\$ 61,761	\$ 48,450	\$ (13,311)	-22%
Fuel	5,000	902	5,000	4,098	454%
<b>TOTAL SUPPLIES AND MATERIALS</b>	<u>\$ 77,650</u>	<u>\$ 62,663</u>	<u>\$ 53,450</u>	<u>\$ (9,213)</u>	<u>-15%</u>

**Long Beach Community College District  
2020-2021 Adopted Budget  
Veterans' Stadium Operations Fund**

	<b>ADOPTED BUDGET 2019-2020</b>	<b>UNAUDITED ACTUAL 2019-2020</b>	<b>ADOPTED BUDGET 2020-2021</b>	<b>CHANGE AMOUNT</b>	<b>PERCENT</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Professional Services	\$ 92,591	\$ 41,304	\$ 175,000	\$ 133,696	324%
Travel and Conferences	4,900	2,825	2,200	(625)	-22%
Utilities	220,000	166,535	243,000	76,465	46%
Rents, Building Repair Maintenance and Equipment Repair	66,000	40,287	71,000	30,713	76%
Postage	100	0	100	100	na
Other Services and Expenses	39,000	31,388	65,000	33,612	107%
<b>TOTAL CONTRACT SERVICES AND OPERATING EXPENSES</b>	<b>\$ 422,591</b>	<b>\$ 282,339</b>	<b>\$ 556,300</b>	<b>\$ 273,961</b>	<b>97%</b>
<b>CAPITAL OUTLAY</b>					
Equipment	\$ 4,427	\$ 4,258	\$ 6,059	\$ 1,801	42%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,310,287</b>	<b>\$ 1,201,839</b>	<b>\$ 1,499,916</b>	<b>\$ 298,077</b>	<b>25%</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$ 102,253</b>	<b>\$ (282,740)</b>	<b>\$ (496,016)</b>	<b>\$ (213,276)</b>	<b>-75%</b>
Plus Beginning Balance	793,369	793,369	510,629	(282,740)	-36%
<b>ENDING BALANCE</b>	<b>\$ 895,622</b>	<b>\$ 510,629</b>	<b>\$ 14,613</b>	<b>\$ (496,016)</b>	<b>-97%</b>
<b>FUND BALANCE CLASSIFICATIONS</b>					
Committed Reserve	\$ 895,622	\$ 510,629	\$ 14,613	\$ (496,016)	-97%