

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

District: LONG BEACH

District Code: 840

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

9/15/15

Date



District Superintendent

9/18/15

Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2015. Please submit the report to :

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 840

Name: LONG BEACH

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	22,990,121	22,990,121		22,990,121
Other	1300	13,941,770	13,941,770		13,941,770
Total Instructional Salaries		36,931,891	36,931,891	0	36,931,891
Non-Instructional Salaries					
Contract or Regular	1200		7,615,656	547,486	8,163,142
Other	1400		1,038,208	214,850	1,253,058
Total Non-Instructional Salaries		0	8,653,864	762,336	9,416,200
Total Academic Salaries		36,931,891	45,585,755	762,336	46,348,091
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		19,206,495	725,510	19,932,005
Other	2300		943,721	203,066	1,146,787
Total Non-Instructional Salaries		0	20,150,216	928,576	21,078,792
Instructional Aides					
Regular Status	2200	1,955,675	1,955,675		1,955,675
Other	2400	710,921	710,921		710,921
Total Instructional Aides		2,666,596	2,666,596	0	2,666,596
Total Classified Salaries		2,666,596	22,816,812	928,576	23,745,388
Employee Benefits	3000	12,029,003	24,246,579	563,126	24,809,705
Supplies and Materials	4000		641,166	20,506	661,672
Other Operating Expenses	5000		7,437,375	(704,847)	6,732,528
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		51,627,490	100,727,687	1,569,697	102,297,384

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 840

Name: LONG BEACH

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	873,201	873,201		873,201
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		588,468		588,468
Objects to Exclude	Object Code				
Rents and Leases	5060		55,993		55,993
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		2,645,571		2,645,571

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 840

Name: LONG BEACH

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		873,201	4,163,233	0	4,163,233
Total for ECS 84362, 50% Law		50,754,289	96,564,454	1,569,697	98,134,151
Percent of CEE (Instructional Salary Cost / Total CEE)		52.56%	100.00%		
50% of Current Expense of Education			48,282,227		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		50,754,289	96,564,454	1,569,697	98,134,151
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		51,627,490	100,727,687	1,569,697	102,297,384
Capital Expenditures	6000	55,779	1,784,094	786	1,784,880
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		51,683,269	102,511,781	1,570,483	104,082,264

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	25,747,897	16,192,655	41,940,552
Cash With Fiscal Agents	9113	244,111		244,111
Revolving Cash Accounts	9114	813,545		813,545
Investments (at cost)	9120			0
Accounts Receivable	9130	4,250,103	4,589,213	8,839,316
Due from Other Funds	9140	700,154		700,154
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,518,067	125,976	1,644,043
TOTAL ASSETS		33,273,877	20,907,844	54,181,721
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,550,758	2,935,561	7,486,319
Accrued Salaries and Wages Payable	9520	2,140,080	408,613	2,548,693
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	793,321	14,216,129	15,009,450
TOTAL LIABILITIES		7,667,081	17,560,303	25,227,384

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		3,347,541	3,347,541
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	7,683,762		7,683,762
Total Designated Fund Balance		7,683,762	3,347,541	11,031,303
Uncommitted Fund Balance	9790	17,923,034		17,923,034
TOTAL FUND EQUITY		25,606,796	3,347,541	28,954,337
TOTAL LIABILITIES AND FUND EQUITY		33,273,877	20,907,844	54,181,721

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	12,425,431		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		12,425,431	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	12,425,431		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		12,425,431	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		12,425,431	0	0
TOTAL LIABILITIES AND FUND EQUITY		12,425,431	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			667,949			2,658,929
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			16,441			294,772
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,521			2,967
TOTAL ASSETS		0	0	685,911	0	0	2,956,668
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			2,341			99,802
Accrued Salaries and Wages Payable	9520			41,668			24,993
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						187,500
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			231			405,779
TOTAL LIABILITIES		0	0	44,240	0	0	718,074

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	641,671	0	0	2,238,594
Total Designated Fund Balance		0	0	641,671	0	0	2,238,594
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	641,671	0	0	2,238,594
TOTAL LIABILITIES AND FUND EQUITY		0	0	685,911	0	0	2,956,668

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	15,384,671	48,259,316	
Cash With Fiscal Agents	9113	267,107		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	249,242	202,497	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220		24,788	
TOTAL ASSETS		15,901,020	48,486,601	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	68,825	7,855,635	
Accrued Salaries and Wages Payable	9520		2,080	
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	19,343		
TOTAL LIABILITIES		88,168	7,857,715	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	15,812,852	40,628,886	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		15,812,852	40,628,886	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		15,812,852	40,628,886	0
TOTAL LIABILITIES AND FUND EQUITY		15,901,020	48,486,601	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,563,363	
Cash With Fiscal Agents	9113	385,764	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	5,960	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	2,151	
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		2,957,238	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	39,265	
Accrued Salaries and Wages Payable	9520	1,319	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		40,584	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	40,584	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	2,916,654	
Total Designated Fund Balance		2,916,654	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		2,916,654	0
TOTAL LIABILITIES AND FUND EQUITY		2,957,238	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,688,808			674,709				
In County Treasury	9112	1,191,341			7,597				18,130,449
Cash With Fiscal Agents	9113								1,926,197
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	147,745			98,066				43,153
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								48,400
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		3,027,894	0	0	780,372	0	0	0	20,148,199

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	604,943			146,195				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				512,654				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	110,720							
Total Current Liabilities and Deferred Revenue		715,663	0	0	658,849	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	715,663	0	0	658,849	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				121,523				1,926,197
Committed Fund Balance	9753								
Assigned Fund Balance	9754	2,312,231							18,222,002
Total Designated Fund Balance		2,312,231	0	0	121,523	0	0	0	20,148,199
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,312,231	0	0	121,523	0	0	0	20,148,199
TOTAL LIABILITIES AND FUND EQUITY		3,027,894	0	0	780,372	0	0	0	20,148,199

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		973,163	973,163
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		125,625	125,625
Student Financial Aid	8150			0
Veterans Education	8160		139,299	139,299
Vocational and Technical Education Act (VATEA)	8170		887,023	887,023
Other Federal Revenues	8190	156,594	5,572,799	5,729,393
Total Federal Revenues	8100	156,594	7,697,909	7,854,503
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	62,158,129		62,158,129
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		966,610	966,610
Disabled Students Programs and Services(DSPS)	8623		1,562,309	1,562,309
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		684,539	684,539
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,818,264	5,818,264

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	18,611,805		18,611,805
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,721,123	2,721,123
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	67,155		67,155
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,645,571	520,330	3,165,901
State Mandated Costs	8685	1,436,642		1,436,642
Other State Non-Tax Revenues	8686	815,133		815,133
Other State Revenues	8690			0
Total State Revenues	8600	85,734,435	12,273,175	98,007,610

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	10,579,494		10,579,494
Tax Allocation, Supplemental Roll	8812	327,778		327,778
Tax Allocation, Unsecured Roll	8813	236,126		236,126
Prior Years Taxes	8816	305,023		305,023
Education Revenues Augmentation Fund (ERAF)	8817	2,871,187		2,871,187
Redevelopment Agency Funds - Pass Through	8818	2,027,658		2,027,658
Redevelopment Agency Funds - Residual	8819	315,061		315,061
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		2,621,289	2,621,289
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	401,743		401,743
Interest and Investment Income	8860	274,757		274,757
Student Fees and Charges	8870			
Community Services Classes	8872	69,712		69,712
Dormitory	8873			0
Enrollment	8874	5,081,848		5,081,848
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,123,579	1,123,579
Instructional Materials Fees and Sales of Materials	8877	97,733		97,733
Insurance	8878			0
Student Records	8879	98,145		98,145
Nonresident Tuition	8880	850,281		850,281
Parking Services and Public Transportation	8881		1,031,801	1,031,801
Other Student Fees and Charges	8885	1,046,669		1,046,669
Other Local Revenues	8890	331,274		331,274
Total Local Revenues	8800	24,914,489	4,776,669	29,691,158
Total Revenues		110,805,518	24,747,753	135,553,271

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	64,379		64,379
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	333,510		333,510
Total Other Financing Sources	8900	397,889	0	397,889
Total Revenues and Other Financing Sources		111,203,407	24,747,753	135,951,160

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	182,605	4,736	19,261			206,602
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,861,033	92,234	88,333	3,585		2,045,185
Business and Management	0500	1,634,248	49,035	18,544			1,701,827
Communications	0600						0
Computer and Information Science	0700	2,572,424	126,979	57,531	161,260		2,918,194
Education	0800	3,221,566	122,820	45,345	3,497		3,393,228
Engineering and Related Industrial Technology	0900	2,647,549	128,504	184,622	168,130		3,128,805
Fine and Applied Arts	1000	4,765,730	203,502	94,130	149,613		5,212,975
Foreign language	1100	1,737,295	54,933	7,221			1,799,449
Health	1200	3,356,677	314,426	50,801	2,859		3,724,763
Consumer Education And Home Economics	1300	2,313,139	161,640	41,410	35,248		2,551,437
Law	1400						0
Humanities(Letters)	1500	10,736,252	547,772	54,053	36,085		11,374,162
Library Science	1600	468,010	83,154	16,356	1,789		569,309
Mathematics	1700	5,002,874	123,170	39,785	1,336		5,167,165
Military Studies	1800						0
Physical Sciences	1900	2,356,343	75,354	56,306	27,413		2,515,416
Psychology	2000						0
Public Affairs and Services	2100	773,112	67,259	3,823			844,194
Social Sciences	2200	5,563,741	172,581	13,189			5,749,511
Commercial Services	3000	552,172	65,608	18,084			635,864
Interdisciplinary Studies	4900	1,752,371	186	90,987	52,826		1,896,370
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	873,201					873,201
Sub-Total Instructional Activites		52,370,342	2,393,893	899,781	643,641		56,307,657
Total Expenditures for GF Activities*		52,370,342	53,762,057	18,929,168	2,753,457	3,267,418	131,082,442

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		4,320,685	204,128	15,767		4,540,580
Course and Curriculum Development	6020		627,443	74,946			702,389
Academic / Faculty Senate	6030		335,310	45,917			381,227
Other Instructional Administration & Governance	6090		114,467	128,872			243,339
Total Instructional Admin. & Governance		0	5,397,905	453,863	15,767	0	5,867,535
Instructional Support Services	6100						
Learning Center	6110		873,131	17,057	4,805		894,993
Library	6120		1,967,786	73,149	158,166		2,199,101
Media	6130		1,447,240	25,925	38,354		1,511,519
Museums and Galleries	6140		39,474	5,655			45,129
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		102,654	5,986			108,640
Total Instructional Support Services		0	4,430,285	127,772	201,325	0	4,759,382
Admissions and Records	6200		2,248,811	43,691			2,292,502
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,581,175	31,306			3,612,481
Matriculation and Student Assessment	6320		1,657,691	167,071	143,252		1,968,014
Transfer Programs	6330		634,103	157,545			791,648
Career Guidance	6340		273,724	36,922			310,646
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	6,146,693	392,844	143,252	0	6,682,789

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		1,763,346	256,203	40,132		2,059,681
Extended Opportunity Programs and Services (EOPS)	6430		1,092,680	57,900	21,338		1,171,918
Health Services	6440		725,724	197,712			923,436
Student Personnel Administration	6450		815,883	51,630			867,513
Financial Aid Administration	6460		2,712,567	176,905	21,967		2,911,439
Job Placement Services	6470		137,625	215,616	6,920		360,161
Veterans Services	6480						0
Miscellaneous Student Services	6490		290,849	28,801			319,650
Total Other Student Services		0	7,538,674	984,767	90,357	0	8,613,798
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,814,128	657,812	10,840		2,482,780
Custodial Services	6530		3,624,431	308,323	2,180		3,934,934
Grounds Maintenance and Repairs	6550		856,006				856,006
Utilities	6570			2,174,830			2,174,830
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	6,294,565	3,140,965	13,020	0	9,448,550
Planning, Policymaking and Coordinations	6600		2,930,628	1,981,799	11,534		4,923,961

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		456,878	229,360	6,238		692,476
Fiscal Operations	6720		2,864,252	900,400	6,000		3,770,652
Human Resources Management	6730		2,193,459	343,152	15,669		2,552,280
Noninstruct Staff Retirees' Benefits & Retirement *	6740		588,468				588,468
Staff Development	6750		114,515	20,124	2,520		137,159
Staff Diversity	6760		8,654				8,654
Logistical Services	6770		1,093,466	2,604,918	166,130		3,864,514
Management Information Systems	6780		3,228,427	433,348	1,348,889		5,010,664
Other General Institutional Support Services	6790		602,590	57,225	1,085		660,900
Total General Institutional Support Services	6700	0	11,150,709	4,588,527	1,546,531	0	17,285,767
Community Services & Economic Development	6800						
Community Recreation	6810		58,714	8,241			66,955
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		3,423,950	6,411,804	88,030		9,923,784
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	3,482,664	6,420,045	88,030	0	9,990,739

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		765				765
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		184,324	583,956			768,280
Student and Co-Curricular Activities	6960		1,079,526	23,018			1,102,544
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,264,615	606,974	0	0	1,871,589
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		7,258				7,258
Total Auxiliary Operations	7000	0	7,258	0	0	0	7,258

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		475,357	3,740			479,097
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			(715,600)			(715,600)
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	(715,600)	0	0	(715,600)
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					551,328	551,328
Other Outgo	7390					2,716,090	2,716,090
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,267,418	3,267,418
Sub-Total Non-Instructional Activites			51,368,164	18,029,387	2,109,816	3,267,418	74,774,785
Total Expenditures General Fund: activities *		52,370,342	53,762,057	18,929,168	2,753,457	3,267,418	131,082,442

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$131,018,823
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	19,909.00		
	2. 2014-2015 Second Period Actual FTES	20,407.44		
	3. 2014-2015 Population change factor (C2/C1)	1.0250		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$139,424,336
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$139,424,336
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$139,424,336
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			86,278,850
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			80,000
C.	Local Property taxes			18,918,610
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			36,706
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			2,996,885
H.	2015-2016 Appropriations Subject to Limit			\$102,317,281

For Actual Year: 2014-2015

Budget Year: 2015-2016

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	156,594	119,000	7,697,909	8,440,413	7,854,503	8,559,413
State Revenues	8600	85,734,435	101,507,582	12,273,175	28,608,069	98,007,610	130,115,651
Local Revenues	8800	24,914,489	27,225,033	4,776,669	8,331,817	29,691,158	35,556,850
Total Revenues		110,805,518	128,851,615	24,747,753	45,380,299	135,553,271	174,231,914
EXPENDITURES:							
Academic Salaries	1000	46,348,091	50,118,623	1,853,572	2,960,967	48,201,663	53,079,590
Classified Salaries	2000	23,745,388	26,092,554	6,786,508	8,226,512	30,531,896	34,319,066
Employee Benefits	3000	24,809,705	28,935,159	2,589,135	3,560,645	27,398,840	32,495,804
Supplies and Materials	4000	661,672	953,906	1,085,714	2,814,855	1,747,386	3,768,761
Other Operating Expenses and Services	5000	6,732,528	11,015,595	10,449,254	22,635,124	17,181,782	33,650,719
Capital Outlay	6000	1,784,880	4,480,805	968,577	3,408,101	2,753,457	7,888,906
Total Expenditures		104,082,264	121,596,642	23,732,760	43,606,204	127,815,024	165,202,846
Excess /(Deficiency) of Revenues over Expenditures		6,723,254	7,254,973	1,014,993	1,774,095	7,738,247	9,029,068
Other Financing Sources	8900	397,889	325,731			397,889	325,731
Other Outgo	7000	2,716,090	9,238,027	551,328	988,352	3,267,418	10,226,379
Net Increase/(Decrease) in Fund Balance		4,405,053	(1,657,323)	463,665	785,743	4,868,718	(871,580)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,201,743	25,606,796	2,883,876	3,347,541	24,085,619	28,954,337
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	21,201,743		2,883,876		24,085,619	
Ending Fund Balance, June 30		25,606,796	23,949,473	3,347,541	4,133,284	28,954,337	28,082,757

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2014-2015

Budget Year: 2015-2016

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	187,560					
Local Revenues	8800	25,430,850	21,487,374				
Total Revenues		25,618,410	21,487,374	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	7,749,346	7,001,995				
Debt Interest and Other Service Charges	7120	16,347,343	17,036,122				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	24,096,689	24,038,117	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(24,096,689)	(24,038,117)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,521,721	(2,550,743)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,903,710	12,425,431		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	10,903,710		0		0	
Ending Fund Balance, June 30		12,425,431	9,874,688	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					66,064	60,000
State Revenues	8600					702,299	702,819
Local Revenues	8800					852,291	824,000
Total Income		0	0	0	0	1,620,654	1,586,819
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,073,650	1,158,972
Employee Benefits	3000					362,711	397,810
Supplies and Materials	4000					112,664	132,305
Other Operating Expenses and Services	5000					4,335	4,900
Capital Outlay	6000						8,000
Total Expenditures		0	0	0	0	1,553,360	1,701,987
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	67,294	(115,168)
Other Financing Sources	8900					150,000	150,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	217,294	34,832
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	424,377	641,671
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		424,377	
Ending Fund Balance, June 30		0	0	0	0	641,671	676,503

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					1,799,308	1,484,035
Total Income		0	0	0	0	1,799,308	1,484,035
Expenditures							
Academic Salaries	1000					3,466	14,704
Classified Salaries	2000					821,523	886,090
Employee Benefits	3000					314,767	372,928
Supplies and Materials	4000					49,880	58,212
Other Operating Expenses and Services	5000					347,136	597,655
Capital Outlay	6000					44,405	55,300
Total Expenditures		0	0	0	0	1,581,177	1,984,889
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	218,131	(500,854)
Other Financing Sources	8900						
Other Outgo	7000					163,510	153,731
Net Increase/(Decrease) in Fund Balance		0	0	0	0	54,621	(654,585)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	2,183,973	2,238,594
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,183,973	
Ending Fund Balance, June 30		0	0	0	0	2,238,594	1,584,009

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,189,861	1,906,248				
Local Revenues	8800	1,445,446	1,395,000	484,504	190,080		
Total Income		4,635,307	3,301,248	484,504	190,080	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	7,078	28,605	75,298	153,018		
Employee Benefits	3000	3,185	13,444	33,148	69,201		
Supplies and Materials	4000	9,101	14,700	23,738	343,077		
Other Operating Expenses and Services	5000	448,434	571,234	6,071,547	30,171,197		
Capital Outlay	6000	440,386	12,682,803	40,864,727	154,822,023		
Total Expenditures		908,184	13,310,786	47,068,458	185,558,516	0	0
Excess /(Deficiency) of Revenues over Expenditures		3,727,123	(10,009,538)	(46,583,954)	(185,368,436)	0	0
Other Financing Sources	8900	150,000	7,292,827		154,622,324		
Other Outgo	7000	320,000	320,000				
Net Increase/(Decrease) in Fund Balance		3,557,123	(3,036,711)	(46,583,954)	(30,746,112)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	12,255,729	15,812,852	87,212,840	40,628,886		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	12,255,729		87,212,840		0	
Ending Fund Balance, June 30		15,812,852	12,776,141	40,628,886	9,882,774	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	10,497	10,000				
Other Financing Sources	8900	2,533,500	1,835,200				
Total Income		2,543,997	1,845,200	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	34,292	36,395				
Employee Benefits	3000	15,431	17,106				
Supplies and Materials	4000	126	375				
Other Operating Expenses and Services	5000	1,080,028	2,115,860				
Capital Outlay	6000						
Total Expenditures		1,129,877	2,169,736	0	0		
Net Profit or Loss		1,414,120	(324,536)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,414,120	(324,536)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,502,534	2,916,654		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,502,534		0			
Ending Fund Balance, June 30		2,916,654	2,592,118	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	999,038	1,060,304				
Total Income		999,038	1,060,304	0	0	0	0
Expenditures							
Academic Salaries	1000	9,585	9,526				
Classified Salaries	2000	150,296	225,884				
Employee Benefits	3000	64,784	98,981				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	627,798	725,913				
Capital Outlay	6000						
Total Expenditures		852,463	1,060,304	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		146,575	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		146,575	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,165,656	2,312,231		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,165,656		0		0	
Ending Fund Balance, June 30		2,312,231	2,312,231	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	43,207,205	50,220,000				
State Revenues	8600	2,988,380	2,724,165				
Local Revenues	8800						
Total Income		46,195,585	52,944,165	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		46,195,585	52,944,165	0	0	0	0
Other Financing Sources	8900	32,590	110,000				
Other Outgo	7000	46,228,175	53,054,165				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	121,523	121,523		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	121,523		0		0	
Ending Fund Balance, June 30		121,523	121,523	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			339,783	330,000
Total Income		0	0	339,783	330,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			2,294,573	3,278,457
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			17,199	17,000
Capital Outlay	6000				
Total Expenditures		0	0	2,311,772	3,295,457
Excess /(Deficiency) of Revenues over Expenditures		0	0	(1,971,989)	(2,965,457)
Other Financing Sources	8900			4,755,221	2,761,417
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,783,232	(204,040)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	17,364,967	20,148,199
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		17,364,967	
Ending Fund Balance, June 30		0	0	20,148,199	19,944,159

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 840

Name: LONG BEACH

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	150,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	2,533,500
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	32,590
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	13,510
41	CAPITAL OUTLAY PROJECTS FUND	39	OTHER SPECIAL REVENUE FUND	150,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	320,000

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,645,571			520,330	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	10,208	10,208
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	506,002	506,002
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	516,210	516,210
Other Operating Expenses and Services	5000		2,645,571		2,645,571	4,120	2,649,691
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	2,645,571	0	2,645,571	520,330	3,165,901
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,902,620			1,567,723	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	40,720	40,720
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,517,760	1,517,760
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,558,480	1,558,480
Other Operating Expenses and Services	5000		2,902,620		2,902,620	9,243	2,911,863
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	2,902,620	0	2,902,620	1,567,723	4,470,343
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 840

Name: LONG BEACH

EPA Revenue	18,611,805
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	18,611,805	0	0	18,611,805
TOTAL		18,611,805	0	0	18,611,805

CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

Pension Costs Pension Contribution Costs(CCFS-311)

DISTRICT: LONG BEACH

Actual Year: 2014-2015

**Budget
Year: 2015-2016**

Fiscal Year	STRS		PERS			Total	Increase	
	Amount	Rate	Amount	Rate	Other		Amount	Percentage
2013-14	3,082,324	8.25%	3,146,905	11.44%	0	6,229,229	N/A	N/A
2014-15	3,309,638	8.88%	3,517,765	11.77%	0	6,827,403	598,174	9.60%
2015-16	4,315,638	10.73%	3,542,765	11.85%	0	7,858,403	1,031,000	15.10%
2016-17	5,321,638	12.58%	3,935,765	13.05%	0	9,257,403	1,399,000	17.80%
2017-18	6,327,638	14.43%	5,094,765	16.60%	0	11,422,403	2,165,000	23.39%
2018-19	7,333,638	16.28%	5,616,765	18.20%	0	12,950,403	1,528,000	13.38%
2019-20	8,339,638	18.13%	6,171,765	19.90%	0	14,511,403	1,561,000	12.05%
2020-21	8,866,638	19.10%	6,334,765	20.40%	0	15,201,403	690,000	4.75%

*Provide actual data for years available and estimates for the out years.

Does the district have a plan to fund these expenses through 2020-21?

Yes No

Explain Yes or No

Depending on each fiscal year State budget, we will adjust our budget to cover projected pension costs.

SAVE EDITS